RWANDA REVENUE AUTHORITY
TAXES FOR GROWTH AND DEVELOPMENT

RRA ACTION PLAN 2024/25

JUNE 2024

RRA ACTION PLAN 2024/25

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LIST OF ABBREVIATIONS

Abbreviation/Acronym	Full Form
AD	Administration Division
AEO	Authorised Economic Operator
AEOI	Automatic Exchange of Information
AfCFTA	African Continental Free Trade Area
ATAR	Association of Tax Advisors of Rwanda
EOIR	Exchange of Information on Request
EUCL	Energy Utility Corporation Limited
CAMA	Computer-Assisted Mass Appraisal
CG	Commissioner General
CIT	Corporate Income Tax
CoK	City of Kigali
CSD	Customs Services Department
DPs	Development Partners
DTA	Double Taxation Avoidance Agreement
DTD	Domestic Tax Department
EAC	East African Community
EBM	Electronic Billing Machine
RWF	Rwandan Francs
FY	Fiscal Year
GDP	Gross Domestic Product
HCA	Host Country Agreement

HR	Human Resources
SIID	Strategic Intelligence and Investigation Division
IAID	Internal Audit and Integrity Department
IFMIS	Integrated Financial Management Information System
IPSAS	International Public Sector Accounting Standards
ISO	International Standard Organisation
LAIS	Land Administration Information System
LSBD	Legal Services and Board Affairs Department
LGT	Local Government Tax
MINECOFIN	Ministry of Finance and Economic Planning
MNE	Multinational Enterprises
MOU	Memorandum of Understanding
MOMO	Mobile Money
MTRS	Medium Term Revenue Strategy
PAYE	Pay As You Earn
PCA	Post-Clearance Audit
PIT	Personal Income Tax
QMS	Quality Management System
RDB	Rwanda Development Board
RESW	Rwanda Electronic Single Window
RRA	Rwanda Revenue Authority
SRAD	Strategy & Risk Analysis Department
STP	Single Trade Portal
SPIU	Single Project Implementation Unit

SWOT	Strengths, Weaknesses, Opportunities and Threats
TADAT	Tax Administration Diagnostic Assessment Tool
TPSCD	Taxpayer Services Communication Division
UPI	Unique Parcel Identification
VAT	Value Added Tax
WASAC	Water and Sanitation Corporation

FOREWORD BY THE COMMISSIONER GENERAL



I am honoured to present the action plan of Rwanda Revenue Authority for fiscal year 2024-2025. This plan reflects our commitment to deliver high-quality services to taxpayers while ensuring compliance to tax regulations. Our goal is to build upon the successes of the previous years and maintain the momentum towards achieving the priorities outlined in our new five-year strategic plan for the period of 2024-2029.

This action plan marks the start of implementation of new reforms intended to harness RRA operations and strengthen the institutional framework to keep it resilient and able to sustainably finance government needs by efficiently collecting revenues. This action plan takes into consideration different policy and administrative measures as highlighted in the Medium-Term Revenue Strategy (MTRS) and recommendations from TADAT assessments, the Auditor General's reports and various research works.

The revenue collection target for 2024/25 has been set at RWF 3,061.19 billion for Central Government and RWF 100.7 billion for Local Government taxes and fees that will be collected on behalf of districts and the City of Kigali. Compared to the previous year, this prospective revenue target entails an increase of 17.5% which will require concerted efforts of RRA and stakeholders to achieve it.

As an organisation, we are cognisant of the challenges that persist including those posed by the aftermath of the COVID-19 pandemic, inflation, and the impact of global political instabilities. We will continue to work hand-in-hand with our stakeholders and the taxpayer community by providing them with services of high standards and necessary support for business growth. We remain fully committed to our mission of "Efficiently mobilize revenue and facilitate trade through transparent and innovative services to drive economic growth"

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 action plan.



NIWENSHUTI Ronald

Commissioner General

I. INTRODUCTION

The Rwanda Revenue Authority was established under Law No 15/97 of 8 November 1997 as a quasi-autonomous body charged with the task of assessing, collecting, and accounting for tax, customs and other specified revenues.

I.1.CORPORATE STRATEGY STATEMENTS

RRA strategy statements as per the Strategic Plan 2024/25-2028/29 are defined as follows:

I.1.1. MISSION

To efficiently mobilize revenue and facilitate trade through transparent and innovative services to drive economic growth.

I.1.2. VISION

To be a model revenue administration optimally financing national needs.

I.1.3. 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.

RWANDA REVENUE AUTHORITY
TAXES FOR GROWTH AND DEVELOPMENT

INNOVATION

- We actively **explore** and **embrace** emerging technologies
- We are adaptive and resilient to changes
- We promote continuous **learning.**

WE ARE ACCOUNTABLE

- We take **responsibility** for our decisions and actions
- We demonstrate **commitment** to achieving **set results**
- We are **open, reliable** and **transparent** in dealings with our customers.

CUSTOMER-CENTRICITY

- We **treat** our **customers** with **fairness** and **equity**,
- We **tailor** our services to our customers' needs
- We are **considerate** of customer concerns, ideas and criticism for **continuous improvement.**

PROFESSIONALISM

- We exercise **confidentiality** and **privacy** while dealing with our stakeholders
- We are **impartial** and **fair** in our engagement with customers
- We work as a **team**.

INTEGRITY

- We are **honest,** sincere and exhibit high ethical standards
- We are **open** and **work** with **clarity** and **consistency** in dealing with our customers
- We treat our customers with **utmost respect.**

I.1.4. SWOT ANALYSIS

A SWOT analysis was conducted to determine organizational pains (weaknesses and threats) and the enablers (strengths and opportunities). The analysis seeks to exploit opportunities, overcome weaknesses, and protect the organization from external (environmental) threats through the development of contingency plans. Table1 below presents a summary of the SWOT analysis.

Table 1: SWOT analysis

Strengths	Weaknesses
1. Use of third-party data and intelligence gathering; 2. Sound policies, processes and procedures; 3. Use of electronic services including filing and payment platforms; 4. Varied and cost-free channels to disseminate tax related information; 5. Strong dispute resolution mechanisms; 6. Reliance on assurances of Internal Audit checks and controls; 7. Timely publication of RRA future plans and financial and operational performance reports; 8. Use of multiple channels to obtain feedback on RRA products and services.	1. Lack of tax gap analysis that hinders the ability of RRA to priorities its compliance and taxpayer assistance; 2. Inadequate tax compliance management leading to tax evasion; 3. Failure to timely track and register all potential taxpayers in tax register; 4. Inaccurate data in some RRA systems 5. Delays in recovering tax arrears; 6. Some cases of poor customer care and service delivery; 7. Inadequate skills and competences in some technical areas 8. Lack of staff individual development plans; 9. Inability to attract and retain skilled and experienced staff; 10. Inefficiencies in our individual performance management; 11. Inappropriate working environment in some RRA offices; 12. Inadequate monitoring and evaluating mechanism of corporate priorities; 13. Poor reading and research culture among RRA staff; 14. Ineffectiveness of internal communication; 15. Lack of business process flow mapping for some RRA processes. 16. Non-agility and responsiveness of IT systems to dynamic business environment

Opportunities	Threats
1. Sustained economic growth; 2. Stable monetary policy; 3. Strong political support to RRA; 4. Regional integration; 5. Industrial development and export promotion; 6. All-inclusive national ICT strategy; 7. Promulgation of new tax laws; 8. Information exchange among different agencies and revenue authorities; 9. Growing electronic payment transactions; 10. Availability of external assessments such as TADAT; 11. Development partner Support.	1. Structure of Rwanda Economy that is dominated by shadow economy activities; 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. Resistance to change to new technologies; 9. Cyber security threats; 10. Inadequate budget to finance some RRA priorities.

II. OVERVIEW OF RRA ACTION PLAN FOR THE 2024-2025 FISCAL YEAR

II.1. RESULTS ORIENTATION

The 2024-2025 RRA Action Plan marks the start of implementing the RRA Strategic Plan 2024-2029. Core activities to be executed in the FY 2024/25 are aligned with RRA's four (4) strategic goals, encompassing ten (10) strategic objectives and twenty-seven (27) strategic initiatives as indicated below:

Summary of RRA 2024/25 Action Plan



II.2. ACTION PLAN PRIORITIES FOR 2024/25

Goal 1: Maximize revenue collection	
Initiative	**Key activities**
Widen tax base	1) Enhance taxpayer registration mechanisms; 2) Strengthen mechanisms to maintain adequate and accurate taxpayer registry; 3) Review tax laws for adequacy/relevancy.
Sustain tax compliance	1) Strengthen mechanisms to boost taxpayer compliance; 2) Enhance automation of filing processes; 3) Enforce usage of electronic payment mechanisms on all large and medium taxpayer; 4) Strengthen consumption taxes management mechanisms; 5) Develop the Compliance Improvement Plan for 2025/2026; 6) Conduct compliance risk analyses; 7) Conduct intelligence and risk based investigation; 8) Building capacity in intelligence and investigation mechanisms; 9) Implement approaches for fraud prevention; 10) Conducting anti-smuggling operations to deter tax fraud.
Enhance intelligence surveillance and Investigation mechanisms	1) Harness mechanisms for investigation and intelligence to minimize tax fraud
Enhance revenue control	1) Reinforce the usage of Electronic Invoicing System; 2) Update the customs automated valuation database by creating tariff specification codes; 3) Enhance system integration for tax control; 4) Develop a strategy for managing customs exemptions
Harness compliance and enforcement mechanisms for international taxation	1) Enhance mechanisms to minimize/deter tax base erosion and profit shifting on both individuals and MNEs; 2) Implement EOIR and AEOI requirements as per Global Forum standards;

Strengthen debt recovery function	1) Strengthen measures for debt recovery;
Enhance the efficiency of tax audit function	1) Improve the effectiveness and performance of tax audit
Enhance risk management	1) Develop models for classifying taxpayers-based on compliance behavior; 2) Develop and automate risk management approaches; 3) Conduct analysis of risky importers for monitoring.

Goal 2: Increase customer satisfaction	
Initiative	**Key activities**
Strengthen mechanisms for service delivery and feedback	1) Deploy Tax Service Agents countrywide; 2) Roll out the usage in OSC and Service Centers; 3) Enhance effectiveness of feedback channels; 4) Conduct monitoring of service delivery; 5) Enhance the use of correspondence management system; 6) Enhance RRA call center functionality; 7) Produce practice notes on tax laws; 8) Establish mechanisms to expedite response time for appeal and amicable cases; 9) Conduct recruitment of new beneficiaries of Gold Card Scheme; 10) Conduct usability tests for selected products/services; 11) Implement trade facilitations initiatives.
Enhance stakeholder engagement and partnership	1) Conduct taxpayer engagement programs; 2) Conduct tax open day in all 30 districts; 3) Conduct school tournament/competition on tax issues;

Streamline personal data accessibility to taxpayers	1) Propose administrative and/or policy changes based on frequent tax complaints/dispute/court cases; 2) Update the RRA tax handbook.

Goal 3: Improve the quality and efficiency of operations and services	
Initiative	**Key activities**
Improve business process management	1) Develop Data Science tools/projects; 2) Monitor implementation of the procurement plan; 3) Automate key business processes; 4) Optimize business processes; 5) Implement RRA enterprise architecture; 6) Design and develop new system for invoice, LPO requests and mission requests; 7) Enhance accounting systems.
Enhance legal support services	1) Prepare court cases, represent RRA in Court and execution of final court cases decisions; 2) Investigate measures to curb court cases engaging RRA.
Improve working environment	1) Develop RRA working environment framework/Strategy.
Strengthen institutional risk management	1) Monitor the implementation of risk management framework.

Improve accountability and transparency	1) Implement initiatives for staff integrity promotion; 2) Implement accountability assurance mechanisms; 3) Monitor implementation of external & internal review findings; 4) Conduct internal audit engagements to ensure that 20 internal audit cases are completed by end June 2025; 5) Monitor 2024/2025 budget execution; 6) Implement public financial management initiatives and processes (IPSAS accrual).
Improve the monitoring of implementation of institutional plans, policies, and strategies	1) Monitor implementation of 2024/025 RRA action Plan; 2) Strengthen capacity in planning and M&E; 3) Prepare and publish the RRA Action Plan for FY 2025/26; 4) Update RRA Key performance indicators.
Streamline the project management function	1) Develop project management tools; 2) Develop project proposals for fund mobilization.
Improve organizational change management	1) Develop organizational change management framework; 2) Propose major organizational changes to be implemented; 3) Conduct impact assessment of the changes introduced.
Enhance data governance	1) Develop and implement RRA data governance framework; 2) Strengthen organizational capacity in data governance; 3) Develop RRA data science strategy.
Strengthen evidence-based strategic planning, M&E and decision-making	1) Prepare RRA revenue performance reports; 2) Conduct research studies to inform decision making; 3) Conduct SDG taxation framework assessment; 4) Conduct RRA 3rd research day; 5) Monitor implementation of RRA 2024/025 action Plan; 6) Strengthen capacity in planning and M&E;

	7) Prepare and publish the RRA Action Plan for FY 2025/26; 8) Update RRA Key performance indicators.
Enhance IT infrastructure and cyber security	1) Upgrade RRA systems to ISO/IEC 27001 :2022; 2) Implement IT Service Management Framework.
Enhance IT systems	1) Re-design ETAX toward microservices architecture.

Goal 4: Build a professional, performance-driven and ethical workforce	
Initiative	**Key activities**
Modernize HR functions	1) Develop agile HR strategy; 2) Establish competency HR based model; 3) Review learning and development policy; 4) Digitalize HR processes; 5) Enhance performance management process.
Improve people wellness	1) Develop and implement employee wellness.
Enhance people development	1) Design and implement capacity development programs; 2) Implement coaching and mentoring sessions; 3) Develop talent pipeline model; 4) Implement knowledge management strategy.
Transform organizational culture	1) Develop and implement culture transformation strategy; 2) Review the internal communication plan; 3) Implement gender equality programs; 4) Develop policy/framework/guidelines; 5) Develop and implement team building schemes.

ANNEX 1: RRA ACTION PLAN 2024/25 M&E FRAMEWORK

Performance indicators	Baselines	Target 2024/25	Activities	Timelines	Responsible Unit/ Office
PERSPECTIVE I: REVENUE					
Goal I: Maximize revenue collection					
Strategic objective 1.1: Enhance tax compliance					
Amount of central government revenue collection (Tax, non-tax & other revenues)	2,637.2	**Annual: 3,061.2** Q1: 719 Q2: 745.96 Q3: 806.92 Q4: 789.14	Collect central government revenue	July 2024 - June 2025	DTD & CSD
Amount of Local Government tax revenue collection	58.02	**Annual: 66.2** Q1: 8.3 Q2: 21.1 Q3: 28.2 Q4: 8.6	Collect Local Government tax revenue	July 2024 - June 2025	DTD
Amount of Local Government fees revenue collection	30.029	**Annual: 29.4** Q1: 8.7 Q2: 7.7 Q3: 6.1 Q4: 6.9	Collect Local Government fees	July 2024 - June 2025	DTD
Initiative 1	**Widen tax base**				

Performance indicators	Baselines	Target 2024/25	Activities	Timelines	Responsible Unit/ Office
Percentage (%) change in active taxpayers by TIN (Central Taxes) Percentage (%) change in active taxpayers (core Tax heads)	16%	**Annual:18%** Q1:4% Q2:8% Q3:12% Q4:18%	**Enhance taxpayer registration mechanisms:** 1. Register taxpayers identified through data matching, use of third-party information, risk analysis and field visits 2. Prepare business requirements to automate taxpayer registration for non-business entities.	July 2024 - June 2025	DTD
Income Tax (CIT&PIT)	16%	**Annual:18%** Q1:4% Q2:8% Q3:12% Q4:18%			

Performance indicators	Baselines	Target 2024/25	Activities	Timelines	Responsible Unit/ Office
Pay As You Earn	9%	**Annual:11%** Q1:3% Q2:5% Q3:7% Q4:11%			
Value Added Tax (VAT)	16%	**Annual: 20%** Q1:6% Q2:10% Q3:15% Q4:20%			
Property Tax	0.2%	**Annual: 0.25%** Q4:0.21% Q2:0.23% Q3:0.24% Q4:0.25%			
Rental Income Tax	0.14%	**Annual:1%** Q1:0.2% Q2:0.4% Q3:0.8% Q4:1%			
Trading license	5.2%	**Annual: 10%** Q1:2% Q2:4% Q3:7% Q4:10%			

Performance indicators	Baselines	Target 2024/25	Activities	Timelines	Responsible Unit/ Office
TADAT score (registration)	2022/2023 TADAT score : D (P1-1 Dimension ii)	**Annual: A** Q4: A	**Strengthen mechanisms to maintain adequate and accurate taxpayer registry:** 1. Engage RDB to address all system integration issues for adequacy of registration database; 2. Conduct regular update of information in taxpayer's registry.	July 2024 - June 2025	DTD
			Prepare business requirements to: • Establish dashboard to retrieve information on related persons; • Develop dashboard for data analytics, detection of discrepancies and errors in taxpayer registration data/ Information; • Automate registry management guide for both central and decentralized taxes;	July - August 2024	

Performance indicators	Baselines	Target 2024/25	Activities	Timelines	Responsible Unit/ Office
			• Enhance e-tax to acquire additional registration information not recorded by RDB system; • Match LGT registration information on business activities with e-tax on the same taxpayers; • Create a dashboard to detect UPIs exempted from Property tax.		
Number of tax laws assessed	2	**Annual:3** Q4:3	Review tax laws for adequacy/ relevancy	July 2024 - June 2025	LSBAD
Initiative 2: Sustain Tax Compliance					
On-time filing Rate for Central Tax (core taxes):			**Strengthen mechanisms to boost taxpayer compliance:** 1. Engage non-filers and late filers to ensure voluntary compliance; 2. Prepare business requirement to:	July 2024 - June 2025	DTD

Performance indicators	Baselines	Target 2024/25	Activities	Timelines	Responsible Unit/ Office
			• Enhance the process for change of tax regimes (flat, lump sum, real); • Establish controls to validate information from single window, EBM and e-tax; • Automate the check list for approving tax compliance certificate.		
1. VAT	78%	**Annual: 95%** Q1: 91% Q2: 93% Q3: 94% Q4: 95%			
2. CIT & PIT	65%	**Annual: 80%** Q1: 68% Q2: 72% Q3: 78% Q4: 80%	• Implement voluntary disclosure scheme. • Automate notification of administrative fines and tax assessment notices for non-filers of income tax and excise tax.		

Performance indicators	Baselines	Target 2024/25	Activities	Timelines	Responsible Unit/ Office
3. EXCISE	90%	**Annual: 98%** Q1: 92% Q2: 94% Q3: 96% Q4: 98%			
4. PAYE	75%	**Annual: 95%** Q1: 80% Q2: 85% Q3: 90% Q4: 95%			
On-time filing Rate for Local Government Tax:			Prepare business requirement to automate notification of administrative fines and tax assessment notices for non-filers of trading license and property tax	July - September 2024	
1. Rental Income (by UPI)	62%	**Annual: 75%** Q3: 75%			
2. Trading License (by Units)	39%	**Annual: 50%** Q1: 41% Q2: 43% Q3: 46% Q4: 50%			
3. Property Tax (by UPI)	26%	**Annual: 42%** Q2: 42%			

Performance indicators	Baselines	Target 2024/25	Activities	Timelines	Responsible Unit/ Office
On-time payment Rate for Central Tax (by number of declarations)	80%	**Annual: 84%** Q1:81% Q2: 82% Q3: 83% Q4: 84%	1. Engage taxpayers not paying on time by use of various mechanisms; 2. Enforce usage of electronic payment mechanisms on all large and medium taxpayers; 3. Implement CAMA to establish real properties values.	July 2024 - June 2025	DTD
On-time time payment rate by amount for core taxes	91%	**Annual: 93%**			
On-time payment Rate for Local Government Tax by number of declarations:					
1. Rental Income	69%	**Annual: 88%** Q3: 88%			
2. Trading License	81%	**Annual: 85%** Q1: 82% Q2: 83% Q3: 84% Q4: 85%			
3. Property Tax	70%	**Annual: 75%** Q2: 75%			

Performance indicators	Baselines	Target 2024/25	Activities	Timelines	Responsible Unit/ Office
On-time payment Rate for Local Government Tax by amount:				December 2024	DTD
1. Rental Income Tax	86%	**Annual: 88%** Q3: 88%			
2. Trading License Tax	87%	**Annual: 90%** Q1: 88% Q2: 88.5% Q3: 89% Q4: 90%			
3. Property Tax	75%	**Annual: 78%** Q2: 78%			
Accurate reporting rate for Central Tax by amount	83%	**Annual: 92%** Q1: 80% Q2: 85% Q3: 87% Q4: 92%		July 2024 – June 2025	
Accurate reporting rate for Local Government Tax (by number of declarations reviewed)	45%	**Annual: 60%** Q1: 50% Q2: 55% Q3: 57% Q4: 60%			

Performance indicators	Baselines	Target 2024/25	Activities	Timelines	Responsible Unit/ Office
Number of mechanisms to monitor consumption taxes	2	Annual: 6 Q1: 2 Q4: 4	**Strengthen consumption taxes management mechanisms (including acquisition of tax stamp solutions)**	July 2024 - June 2025	DTD
			1. Identify and affix digital stamp on excisable and non-excisable products	July 2024 - June 2025	
			2. Carry out study for introduction of tax stamps solutions to be affixed on excisable and non-excisable products (digital stamp)	July 2024 – September 2024	
			3. Conduct field operations to enforce registration on excise duty	July 2024 - June 2025	
			4. Enforce EBM compliance by use of various mechanisms	July 2024 - June 2025	

Performance indicators	Baselines	Target 2024/25	Activities	Timelines	Responsible Unit/ Office
			5. Prepare business requirements to adopt EBM in the process of registration and suspension of EBM at the time of business inactivity July - September 2024 6. Implement new EBM solution for micro taxpayers	July 2024 - June 2025	
Number of Tax Compliance Improvement Plans developed	1	**Annual:1** Q4:1	Develop the Compliance Improvement Plan for 2025/2026	April - June 2025	SRAD
Number of reports on compliance risk analysis produced	59	**Annual: 113** Q1: 30 Q2: 29 Q3: 32 Q4: 22	Conduct compliance risk analysis	July 2024 - June 2025	SRAD

Performance indicators	Baselines	Target 2024/25	Activities	Timelines	Responsible Unit/ Office
Number of requirements to enhance Electronic Single Window System	0	**Annual: 7** Q1: 2 Q2: 2 Q3: 2 Q4: 1	**Develop business requirements for:** • Automation of licensing module (clearing agency, warehouse operators, transporters) under Single Transaction Portal; • Automation of UK GSP (United Kingdom Generalized Scheme of preferences) and AfCFTA certificates of origin; • Enhancing arrears module to calculate the interest and penalties on late payment of customs arrears. • System Integration between Single Transaction Portal and IRIMS (Rwanda FDA System)	July 2024 - March 2025	CSD

Performance indicators	Baselines	Target 2024/25	Activities	Timelines	Responsible Unit/ Office
			• System Integration between Single Transaction Portal and OES (NAEB System) • System Integration between Single Transaction Portal and IRIMS (RAB System) • Advanced Ruling under Single Transaction Portal		
Strategic objective I.2: Minimize revenue leakages					
Initiative 1: Enhance intelligence surveillance and Investigation mechanisms					
Key interventions: Harness mechanisms for investigation and intelligence to minimize tax fraud					
Number of investigation cases conducted	64	**Annual: 64** Q1:16 Q2:16 Q3:16 Q4:16	1. Conduct Intelligence and Risk based investigation; 2. Building capacity in intelligence and investigation mechanisms.	July 2024 - June 2025	SIID
Number of reports on approaches for tax fraud prevention	3	**Annual:4** Q1:1 Q2:1 Q2:1 Q4:1	**Implement approaches for fraud prevention:** 1. Conducting anti-smuggling awareness campaigns; 2. Use of drones in fraud prevention and detection;	July 2024 - June 2025	SIID

Performance indicators	Baselines	Target 2024/25	Activities	Timelines	Responsible Unit/ Office
			3. Conducting anti-smuggling field operations; 4. Use of science in investigations.		
Number of anti-smuggling operations conducted	42	**Annual: 42** Q1: 10 Q2: 11 Q3: 10 Q4: 11	Conduct anti-smuggling operations to deter tax fraud based on intelligence and surveillance	July 2024 - June 2025	SIID
Number of collaborative agreements signed	4	**Annual: 2** Q2: 1 Q3 :1	Establish and amend existing memorandum of understanding with key stakeholders	July 2024 - March 2025	SIID
Initiative 2: Enhance revenue controls					
Level of adoption of electronic invoicing system by active taxpayers	40%	**Annual: 60%** Q1: 45% Q2: 50% Q3: 55% Q4: 60%	1. Extend the usage of Electronic Invoicing system to active taxpayers	July - June 2025 2024	DTD
			2. Prepare business requirements for enhancement of Electronic Invoicing System (EBM)	September 2024	

Performance indicators	Baselines	Target 2024/25	Activities	Timelines	Responsible Unit/ Office
Number of revenue control measures implemented	4	**Annual: 6** Q1-Q4: 2 Q2: 2 Q3 :1 Q4 : 1	Develop controls:	July 2024 - June 2025	DTD
			• For detecting informality in adoption of EBM	July 2024 - June 2025	
			• To enable visibility of customs declaration regimes for purposes of domestic tax compliance	June 2025	
			• To compare customs value with domestic market price for taxpayers with facilitation schemes	March 2025	
			• To enhance management of VAT reward	July 2024 - June 2025	
			2. Develop business requirements for validation controls on application of CAMA in detection of abnormal property values declared.	December 2024	
Number of new tariff specification codes created	605,000	**Annual: 10,000** Q1:2500 Q2:2500 Q3:2500 Q4:2500	Create tariff specification codes to update the customs automated valuation database	July 2024 - June 2025	CSD

Performance indicators	Baselines	Target 2024/25	Activities	Timelines	Responsible Unit/ Office
Number of engagements for systems integration	4	**Annual: 4** Q1:1 Q2:1 Q3:1 Q4:1	**Engage stakeholders on the possibility of integration with RRA;**	July - December 2024	DTD
			• Wallet service providers (Momo)	October-December 2024	
			• EUCL, WASAC, RBM, and gaming companies		
			• LGTMS with LAIS on immovable property registration/change of ownership	September 2024	
			• LGTMS with Rwanda Housing Systems and Association of property valuers on the value of land		
			• Rwanda Development Board on property value of mortgages		
Number of strategies for managing customs exemptions	0	**Annual: 1** Q4: 1	Develop a strategy for managing customs exemptions	June 2025	CSD

Performance indicators	Baselines	Target 2024/25	Activities	Timelines	Responsible Unit/ Office
% of DTA/HCA under negotiation, for which RRA provided technical support	100%	**Annual: 100%** Q1:100% Q2:100% Q3:100% Q4:100%	Provide technical support in negotiating Double Taxation Avoidance and Host Country Agreements	July 2024 - June 2025	LSBAD
Initiative 3: Harness compliance and enforcement mechanisms for international taxation					
Number of initiatives to curb tax base erosion	2	**Annual: 4** Q2:3 Q4:1	Enhance mechanisms to minimize/deter tax base erosion and profit shifting on both individuals and MNEs: • Conduct international taxation and Transfer Pricing audit; • Profile MNEs for international taxation issues; • Prepare business requirements to ensure that DTAs are benefited by actual residents of contracting states (valid tax residence certificate);	October 2024 -June 2025	DTD

Performance indicators	Baselines	Target 2024/25	Activities	Timelines	Responsible Unit/ Office
			• Prepare the advance pricing guidelines/rules based on income tax provision		
Level of implementation of EOIR standards	70%	**Annual: 91%** Q1: 75% Q2: 80% Q3: 87% Q4: 91%	Implement EOIR requirements as per Global Forum standards	July 2024 - June 2025	LSBAD
Level of implementation of AEOI standards	40%	**Annual: 60%** Q1:45% Q2:50% Q3:55% Q4:60%	Implement AEOI requirements as per Global Forum standards	July 2024 - June 2025	LSBAD
Initiative 4: Strengthen debt recovery function					
Percentage collection of total existing recoverable customs arrears	85%	**Annual: 88%** Q1: 85% Q2: 86% Q3: 87% Q4: 88%	**Strengthen measures for debt recovery:** • Enhance integration of customs and domestic tax systems on arrears; • Carry out enforcement operations of customs tax arrears.	July 2024 - June 2025	CSD

Performance indicators	Baselines	Target 2024/25	Activities	Timelines	Responsible Unit/ Office
Arrears recovery rate (Central taxes)	30%	**Annual: 34%** Q1:30.5% Q2:32% Q3:32.5% Q4:34%	Strengthen measures for debt recovery	July 2024 - June 2025	DTD
Arrears recovery rate (Decentralized taxes)	29%	**Annual: 36%** Q1:30% Q2:32% Q3:34% Q4:36%			
% of core tax arrears to total tax revenue collections	34%	**Annual: 21%** Q1:26.5% Q2:25.0% Q3:23.5% Q4:21.0%	Strengthen recovery mechanisms for local government taxes arrears • Develop user requirements for automating personalized LGT messages	July 2024 - June 2025	DTD
% of collectible core tax arrears to total core tax revenue collections	4%	**Annual: 3%** Q1: 4.0% Q2: 3.5% Q3: 3.0% Q4: 3.0%	Conduct analysis of bad debts for write off	July 2024 - June 2025	DTD

Performance indicators	Baselines	Target 2024/25	Activities	Timelines	Responsible Unit/ Office
% core tax arrears more than 12 months old to all core tax arrears	75%	**Annual: 65%** Q1: 72.0% Q2: 70.0% Q3: 68.0% Q4: 65.0%	Establish mechanisms for engaging tax debtors to voluntarily settle their tax arrears	July 2024 - June 2025	DTD
Initiative 5: Enhance the efficiency of tax audit function					
Number of audit tools modernized	1	**Annual: 3** Q2:1 Q3:1 Q4:1	Improve the effectiveness and performance of tax audit	June 2025	DTD & CSD
Audit Coverage Ratio (ACR)	90%	**Annual: 92%** Q4:92%			
Initiative 6: Enhance risk management					
Number of models for classifying taxpayers-based on compliance level	1	**Annual: 2** Q3: 2	**Develop models to:** 1. Select cases for immediate refund and desk audit; 2. Predict taxpayers' compliance based on audit findings.	March 2025	SRAD
Number of new risk management rules tested	4	**Annual: 4** Q2:2 Q3:2	**Develop and automate risk management rules:** • Test and validate new risk management rules.	Dec 2024 - Mar 2025	SRAD

Performance indicators	Baselines	Target 2024/25	Activities	Timelines	Responsible Unit/ Office
Number of selected risky importers identified for monitoring	70	**Annual: 70** Q4:70	Identify risky importers for monitoring 2025-2026	June 2025	SRAD
PERSPECTIVE II: CUSTOMER					
Goal II: Increase Customer satisfaction					
Strategic objective 2.1: Improve customer service					
Initiative 1: Strengthen mechanisms for service delivery and feedback					
Level of penetration of service agents	0	**Annual: 70%** Q4:70%	**Deploy Tax Service Agents countrywide:** • Implement CG Ruling catering for Tax Service Agents; • Establish partnership agreements with ATAR; • Recruit and train tax agents.	June 2025	TPSC
Number of service centers using Customer Relationship Management system (CRM)	1	**Annual: 5** Q2: 1 Q3: 2 Q4: 2	Roll out the usage in OSC and Service Centers	October 2024 - June 2025	TPSC

Performance indicators	Baselines	Target 2024/25	Activities	Timelines	Responsible Unit/ Office
Number of Services Mapped	4	**Annual: 4** Q1: 1 Q2: 1 Q3: 1 Q4: 1	**Enhance effectiveness of feedback channels:** Map selected services to gauge user experience for improvement	July 2024 - June 2025	TPSC
Number of online services monitored	0	**Annual: 12** Q1: 3 Q2: 3 Q3: 3 Q4: 3	Conduct monitoring of online services	July 2024 - June 2025	TPSC
% of correspondence processed via correspondence management system	0	**Annual: 80%** Q1: 20% Q2:20% Q3: 60% Q4: 80%	Roll out usage of correspondence management system	July 2024 - June 2025	TPSC
% of completion of a standardized call center	0	**Annual: 100%** Q4: 100%	Set up a standardized RRA call center	June 2025	TPSC
Resolution Time (RT)	-	Q2: Establish baseline	**Enhance mechanisms to improve customer service and feedback management:**	July 2024 - June 2025	TPSC
			• Set a baseline for selected key service		

Performance indicators	Baselines	Target 2024/25	Activities	Timelines	Responsible Unit/ Office
Number of practice notes produced	5	**Annual: 6** Q1:2 Q2:1 Q3:2 Q4:1	Produce practice notes on domestic and customs laws	July 2024 - June 2025	LSBAD
% of Amicable cases handled in 90 days	26%	**Annual:100%** Q1: 100% Q2: 100% Q3: 100% Q4: 100%	Establish mechanisms to expedite response time for amicable cases	July 2024 - June 2025	LSBAD
% of appeal cases handled in 30 days	89%	**Annual:90%** Q1: 90% Q2: 90% Q3: 90% Q4: 90%	Establish mechanisms to expedite response time for appeal cases	July 2024 - June 2025	LSBAD
Number of Gold Card Scheme and AEO beneficiaries recruited	147	**Annual: 15** Q4: 15	Conduct recruitment of beneficiaries of Gold Card Scheme	April - June 2025	SRAD
Initiative 2: Establish and Enhance user experience					
Number of usability texts conducted	2	**Annual: 4** Q1: 1 Q2: 1 Q3: 1 Q4: 1	Conduct usability tests for selected products/services	July 2024 - June 2025	TPSC

Performance indicators	Baselines	Target 2024/25	Activities	Timelines	Responsible Unit/ Office
% of implementation of recommendations from Call Center Performance Evaluation	75%	**Annual: 90%** Q2: 85% Q4: 90%	Implement recommendations of Call Center Performance Evaluation	October 2024 - June 2025	TPSC
Key intervention: Enhance trade facilitation:					
Number of trade facilitations initiatives implemented	4	**Annual: 3** Q1:1 Q2:1 Q3:1	Implement the automation of pre-clearance process at the Airport	July - Sept 2024	CSD
			Implement advance ruling module under STP	Jan - march 2025	CSD
			Develop a model for predicting time release of consignment	January - March 2025	SRAD
Objective 2.2: Increase taxpayers' engagement and awareness					
Initiative 1: Enhance stakeholder engagement and partnership					
Number of stakeholders engagement programs implemented	155	**Annual: 173** Q1:51 Q2:32 Q3:51 Q4:39	1. Conduct taxpayer engagement programs to identified business sectors or taxpayer/public groups	July 2024 - June 2025	TPSC

Performance indicators	Baselines	Target 2024/25	Activities	Timelines	Responsible Unit/ Office
			2. Organize and conduct taxpayers Appreciation Day celebrations 2024 at Provincial and National level	December 2024	
			3. Conduct tax open day in all 30 districts	July 2024 - June 2025	
			4. Conduct 8 school tournament/competition on tax issues	June 2025	TPSC
Number of partnership agreements signed	13	**Annual: 4** Q1: 1 Q2: 1 Q3: 1 Q4: 1	1. Establish a framework for stakeholders' engagement; 2. Develop and sign MoUs with potential stakeholders.	Jul 2024 - June 2025	TPSC
Initiative 2: Streamline personal data accessibility to taxpayers					
Number of proposals on administrative/policy changes produced	2	**Annual: 3** Q1: 1 Q2: 1 Q4: 1	Propose administrative and/ or policy changes based on frequent tax complaints/ dispute/court cases	July 2024 – June 2025	LSBAD
Number of tax handbooks reviewed	1	**Annual:1** Q4:1	Review the tax handbook	June 2025	TPSC

Performance indicators	Baselines	Target 2024/25	Activities	Timelines	Responsible Unit/ Office
PERSPECTIVE III: INTERNAL PROCESSES					
Goal III: Improve the quality and efficiency of operations and services					
Strategic objective 3.1: Improve organizational efficiency					
Initiative 1: Improve business process management					
Number of data science tools developed	0	**Annual: 2** Q1:1 Q2:1	Develop Data Science tools/ projects	Sept 2024	SRAD
% of execution of procurement plan	95%	**Annual: 96%** Q1:10% Q2:40% Q3:72% Q4:96%	Monitor implementation of the procurement plan	July 2024 - June 2025	AD
Number of automated business processes	8	**Annual: 15** Q1: 1 Q2: 6 Q3: 3 Q4: 5	**Automate key business processes:** 1. Taxpayer registry management policy in ETAX; 2. Dashboard to detect discrepancies and errors in taxpayer registration data/ Information;	July 2024 - June 2025	ITDT

Performance indicators	Baselines	Target 2024/25	Activities	Timelines	Responsible Unit/ Office
			3. Single taxpayer registry database (including LGTMS); 4. Alignment process of EBM adoption with taxpayer status (dormancy, inactivity); Notification of administrative fines and tax assessment notices for non-filers of income tax; 6. Migration of taxpayers into higher categories (flat to lump sum/real, quarterly to monthly); 7. Personalized reminders, notification and communication to taxpayers through various channels (SMS, online portal notification and MYRRA); 8. Usage of gaming data during tax declaration; 9. Data validation from RESW, EBM and ETAX (Export, mineral tax and EBM sales);		

Performance indicators	Baselines	Target 2024/25	Activities	Timelines	Responsible Unit/ Office
			10. Exchange of information system; 11. Auction process within RRA control; 12. LPO request; 13. Invoice management; 14. Mission allowance management. 15. Automate reconciliation and reporting for VAT Refund payment process		
Number of business processes enhanced/ integrated	6	**Annual: 6** Q1:1 Q2:1 Q3:3 Q4:1	**Enhance/integrate business processes:** 1. Enhance the automation of customs valuation database; 2. Enhance validation control on property tax in LGTMS; 3. Enhance licensing module; 4. Enhance e-payment upgrade feature; 5. Enhance LGT (Credit Note module and accounting reports); 6. Enhance SAGE X3 and integrate with Irembo platform.	July 2024 - June 2025	ITDT

Performance indicators	Baselines	Target 2024/25	Activities	Timelines	Responsible Unit/ Office
Level of implementation of the Enterprise Architecture System	25%	**Annual: 60%** Q1: 30% Q2: 40% Q3: 50% Q4: 60%	Implement RRA enterprise architecture	July 2024 - June 2025	ITDT
Number of business requirements developed	0	**Annual: 3** Q1:1 Q2:2	Develop requirements for: Invoice management process; LPO requests and mission requests; Enhancement of revenue management processes; Sage X3, E- Tax payment feature, (Credit Note module and related accounting reports) and VAT Refund payment process. Enhancement of integration of RRA accounting systems with other systems; Sage X3 and IFMIS to the LGT reporting for accrual basis; E-Tax and BNR; SAGE X3 and Irembo platform.	July 2024 – December 2024	FINANCE

Performance indicators	Baselines	Target 2024/25	Activities	Timelines	Responsible Unit/ Office
Initiative 2: Enhance legal support services					
% of court cases ruled in favor of RRA	78%	**Annual: 80%** Q1:80% Q2:80% Q3:80% Q4:80%	Establish measures to curb court cases engaging RRA	July 2024 - June 2025	LSBAD
Initiative 3: Improve working environment					
Number of working environment strategies developed	0	**Annual: 1** Q4: 1	Develop RRA working environment framework/ strategy	April - June 2025	AD
Number of RRA offices renovated	5	**Annual: 4** Q1 :1 Q2 :1 Q3 :1 Q4 :1	Renovate Musanze DTD office	July-September 2024	AD
			Renovate Muhanga DTD office	October – December 2024	AD
			Renovate Nyamata DTD office	January - March 2025	AD
			Renovate RRA Huye training institute	April - June 2025	AD

Performance indicators	Baselines	Target 2024/25	Activities	Timelines	Responsible Unit/ Office
Initiative 4: Strengthen institutional risk management					
Level of implementation of risk mitigation strategies	80%	**Annual: 80%** Q1:80% Q2:80% Q3:80% Q4:80%	Monitor the implementation of risk management framework	July 2024 - June 2025	SRAD
Number of monitoring reports on the implementation of the Compliance Improvement Plan 2024/25	10	**Annual : 10** Q1: 1 Q2: 3 Q3: 3 Q4: 3	Monitor and evaluate the implementation of compliance actions in the compliance improvement plan 2024/2025	July 2024- Jun 2025	SRAD
Initiative 5: Improve accountability and transparency					
Number of integrity investigations completed	30	**Annual: 30** Q1:5 Q2:8 Q3:8 Q4:9	Implement accountability assurance mechanisms: • Conduct investigations on staff malpractices • Conduct twelve (12) integrity awareness campaigns to RRA staff	July 2024 - June 2025	IAID
Number of internal audit strategies developed	0	**Annual: 1** Q4: 1	Review and update internal audit charter	April - June 2025	

Performance indicators	Baselines	Target 2024/25	Activities	Timelines	Responsible Unit/ Office
Number of life style audits completed	4	**Annual: 4** Q1:1 Q2:1 Q3:1 Q4:1	Conduct lifestyle audit for RRA staff	July 2024 - June 2025	
Internal audit coverage ratio	27%	**Annual: 29%** Q1:7.2% Q2:14.4 Q3:21.4 Q4:29%	Conduct Internal audit assignment	December 2024	IAID
Number of internal audit cases completed	18	**Annual: 20** Q1:5 Q2:5 Q3:5 Q4:5	Conduct internal audit engagements	July 2024 - June 2025	IAID
Number of integrity perception surveys conducted	0	**Annual: 1** Q4:1	Conduct RRA integrity perception survey	April - June 2025	IAID
Number of whistle blower policies updated	1	**Annual: 1** Q1:3	Update the whistle blower policy	January – March 2025	IAID

Performance indicators	Baselines	Target 2024/25	Activities	Timelines	Responsible Unit/ Office
Number of business requirements produced	0	**Annual: 2** Q4: 2	**Prepare business requirements for:** • Internal audit systems management of audit cases and follow up of audit recommendations; • Enhancement of the Audit Vault and Database Firewall (AVDF)	June 2025	IAID
Level of adherence to Quality management standards	0	**Annual: 100%** Q1: 100% Q3: 100%	• Conduct QMS awareness campaigns within RRA to maintain ISO9001 :2015 certifications • Coordinate activities for QMS recertification audit	July 2024 - June 2025	IAID
Number of QMS audits conducted	10	**Annual: 10** Q1: 2 Q2: 3 Q3: 2 Q4: 3	Conduct QMS audit engagements	July 2024 - June 2025	IAID

Performance indicators	Baselines	Target 2024/25	Activities	Timelines	Responsible Unit/ Office
% implementation of external & internal review recommendations	75%	**Annual: 75%** Q1: 15% Q2: 40% Q3: 60% Q4: 75%	Implement external and internal review findings	July 2024 - June 2025	All departments
			Conduct SDG taxation framework assessment.	April – June 2025	SRAD
% of RRA budget execution	95%	**Annual: 96%** Q1: 18% Q2: 37% Q3: 67% Q4: 96%	**Monitor execution of RRA budget:**	July 2024 - June 2025	FINANCE
			• Prepare monthly and quarterly budget execution reports	July 2024 - June 2025	
			• Review RRA budget for FY 2024/25;	December 2024	
Level of compliance with IPSAS Accrual	0	**Annual: 100%** Q1:25% Q2:50% Q3:75% Q3:100%	Implement public financial management initiatives and processes	July 2024 - June 2025	FINANCE
Initiative 6: Streamline project management function					
Number of project management tools developed	0	**Annual: 6** Q1: 1 Q2:1	Develop RRA project management framework	October-December 2024	SPIU
			Develop project Monitoring Evaluation, Accountability and Learning (MEAL) Plan	July – September 2024	

Performance indicators	Baselines	Target 2024/25	Activities	Timelines	Responsible Unit/ Office
Number of project Proposals developed	4	**Annual: 6** Q1: 6	Develop and submit projects to donors for fund mobilization	July 2024	SPIU
Initiative 7: Improve organizational change management					
Number of change management frameworks	0	**Annual:1** Q2: 1	**Develop organizational change management framework:**	Dec 2024	CG's office
			• Conduct feasibility analysis of major changes to be introduced in RRA;	July – September 2024	
			• Conduct impact assessment of changes implemented	July 2024 – June 2025	
Strategic objective 3.2: Build a data-savvy organization					
Initiative 1: Enhance data governance					
% of implementation of data governance framework	0%	**Annual: 41%** Q2:20% Q3:24% Q4:41%	Develop a data governance framework	July 2024 - June 2025	SRAD
			Implement data governance framework;	October 2024 - June 2025	
			Build capacity in data governance and advanced data analytics;	October 2024 – March 2025	

Performance indicators	Baselines	Target 2024/25	Activities	Timelines	Responsible Unit/ Office
			Develop dashboards to inform decision making	June – March 2025	
Number of data science strategies developed	1	**Annual:1** Q4:1	Develop RRA data science strategy	April-June 2025	SRAD
Initiative 2: Strengthen evidence-based strategic planning, M&E and decision-making					
Number of M&E reports produced	4	**Annual: 4** Q2: 2 Q3: 1 Q4: 1	Prepare and publish the annual activity report for FY 2023/24;	October 2024	SRAD
			Produce implementation progress reports on the RRA action plan 2024/2025;	October 2024 - June 2025	
Number of Monitoring and Evaluation tools	1	**Annual: 3** Q1: 2 Q2: 1	**Strengthen organizational capacity in strategic planning and M & E process:**	July - September 2024	
			Develop and institutionalize RRA digital M&E system;	July - September 2024	
			Develop 3 dashboards for KPI data for decision making;	January - March 2025	
			Develop RRA M&E Framework	Oct - Dec 2024	

Performance indicators	Baselines	Target 2024/25	Activities	Timelines	Responsible Unit/ Office
Number of Plans produced	1	**Annual: 1** Q3: 1	1. Prepare and publish the RRA Action Plan and budget for FY 2025/26	November - March 2025	SRAD, FINANCE
			2. Conduct workshops on 2025/2026 planning process	November 2024 – March 2025	
Number of RRA revenue performance reports produced	12	**Annual:12** Q1:3 Q2:3 Q3:3 Q4:3	Prepare RRA revenue performance reports	Jul 2024 - Jun 2025	S&RAD
Number of research reports on tax issues produced	13	**Annual: 16** Q1:2 Q2: 2 Q3: 4 Q4: 8	1. Conduct research studies to inform decision making;	July 2024 - June 2025	SRAD
			2. Enhance capacity building in advanced research methodology;	April - June 2025	
			3. Organize 3rd RRA Research Day.	December 2024	

Performance indicators	Baselines	Target 2024/25	Activities	Timelines	Responsible Unit/ Office
Strategic objective 3.3: Accelerate Digital Transformation					
Initiative 1: Enhance IT infrastructure and cyber security					
Key intervention: Develop and implement ICT Projects					
Level of implementation of ISO 27001:2022 and ISO 20000 certification requirements	0	**Annual: 50%** Q1: 0% Q2: 10% Q3: 30% Q4: 50%	1. Upgrade ISO/IEC 27001:2013 to ISO/IEC 27001:2022	July 2024 -June 2025	ITDT
			2. Implement IT Service Management Framework aligned with ISO 20000 certification		
Number of IT infrastructure projects implemented	2	**Annual: 3** Q2:1 Q3:1 Q4:1	1. Upgrade end-of-life IT Compute Power and network/security equipment; 2. Review and automate disaster recovery switchover.	October 2024 - June 2025	ITDT
Initiatives 2: Enhance IT systems					
IT systems architecture redesign rate	0%	**Annual: 20%** Q2: 10% Q3: 20%	Re-design ETAX toward microservices architecture	October 2024 -March 2025	ITDT

Performance indicators	Baselines	Target 2024/25	Activities	Timelines	Responsible Unit/ Office
PERSPECTIVE IV : RIGHT PEOPLE					
Goal IV: Build a professional, performance-driven and ethical workforce					
Strategic Objective 4.1: Embed agile HRD management					
Initiative 1: Modernize HR functions					
Number of initiatives for modernizing HR services	5	**Annual: 4** Q2:2 Q4:2	Develop Agile HR Strategy	October 2024-June 2025	HRD
			Establish Competency HR Based Model		
			Review Learning and development policy		
			Digitalize HR- Process (Employee self-services Portal)		
Key intervention: Enhance performance management process					
Number of Managers empowered in performance management	50	**Annual: 80** Q2:40 Q4:40	Empower RRA Managers in performance management	July – June 2025	HRD
Number of performance management tools developed	0	**Annual:1** Q4:1	Develop and implement RRA staff innovation guide	April - June 2025	HRD

Performance indicators	Baselines	Target 2024/25	Activities	Timelines	Responsible Unit/ Office
Strategic Objective 4:2 : Improve the employee experience and development					
Initiative 1: Improve people wellness					
Number of wellness schemes developed and implemented	3	**Annual:1** Q3:1	Develop and implement employee wellness scheme	January 2024 -June 2025	HRD
Initiative 2: Enhance people development					
Key intervention: Design and implement staff development programs					
Implementation Rate of Capacity Development Program	100	**Annual:100** Q1:25% Q2:50% Q3:75% Q4:80%	Design and Implement Capacity Development Programs	July 2024 - June 2025	HRD
Number of staff benefitting from talent management initiatives	45	**Annual:120** Q1:30 Q2:30 Q3:30 Q4:30	1. Establish capacity developmental model; 2. Implement coaching and mentoring sessions; 3. Develop Talent Pipeline Model.	July 2024 - June 2025	HRD
Level of implementation of Knowledge Management Strategy	60%	**Annual:80%** Q1:65% Q2:70% Q3:75% Q4:80%	Implement knowledge management strategy	July 2024 - June 2025	HRDD

Performance indicators	Baselines	Target 2024/25	Activities	Timelines	Responsible Unit/ Office
Strategic Objective 4.3 : Enhance people engagement					
Initiative 1: Transform organizational culture					
Number of culture transformation programs implemented	0	**Annual:4** Q1:1 Q2:1 Q3:1 Q4:1	Develop and implement culture transformation strategy	July - September 2024	HRD
			Review the internal communication plan	October - Dec 2024	
			Implement gender equality programs	Jan - March 2025	
			Develop and implement team building schemes	April - June 2025	
Number of gender related policies/frameworks/ guidelines designed	0	**Annual:1** Q4:1	Develop gender policy/ framework/guidelines	April - June 2025	CG's office
Number of initiatives for gender equality adopted		**Annual:1** Q4:1	Produce gender disaggregated data document	April - June 2025	SRAD, HRD

KICUKIRO - SONATUBES, SILVERBACK MALL

P.O.BOX 3987 KIGALI RWANDA