

RWANDA REVENUE AUTHORITY



TAXES FOR GROWTH AND DEVELOPMENT

RRA ACTION PLAN

2023/24

April 2023

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LIST OF ABBREVIATIONS

AD	Administration Division
AEO	Authorised Economic Operator
CG	Commissioner General
CIT	Corporate Income Tax
CSD	Customs Services Department
CRA &DAD	Compliance and Risk Analysis&Data Analytics Division
DPs	Development Partners
DTAs	Double Taxation Avoidance Agreements
DTD	Domestic Taxes Department
EAC	East African Community
EBM	Electronic Billing Machine
EO	Executive Organ
FAQs	Frequently Asked Questions
Frw	Rwandan Francs
FY	Fiscal Year
GDP	Gross Domestic Product
HRD	Human Resource Division
HQ	Headquarters
I&ID	Intelligence & Investigation Division
IA&ID	Internal Audit & Integrity Department
IFMIS	Integrated Financial Management System
ISO	International Standard Organisation
L&BAD	Legal and Board Affair Department
LGT	Local Government Tax
MOU	Memorandum of Understanding
MTRS	Medium Term Revenue Strategy
NGOs	Non-Governmental Organizations
OSBP	One Stop Border Post
OSSC	One Stop Service Center
PAYE	Pay As You Earn
PCA	Post-Clearance Audit
PIT	Personal Income Tax

PR	PR: Planning and Research
POS	Point of Sales
PR&SD	Planning, Research & Statistics Division
PSF	Private Sector Federation
Q	Quarter
QMS	Quality Management System
RA&DAD	Risk Analysis & Data Analytics Division
RBM	Result Based Management
RDB	Rwanda Development Board
RESW	Rwanda Electronic Single Window
RGB	Rwanda Governance Board
RPGC	RRA Project Governance Committee
RRA	Rwanda Revenue Authority
RURA	Rwanda Utilities Regulatory Authority
S&RAD	Strategy & Risk Analysis Department
SACCO	Savings and Credit Cooperative Organisation
SMT	Senior Management Team
SPIU	Single Project Implementation Unit
SWOT	Strengths, Weaknesses, Opportunities and Threats
TADAT	Tax Administration Diagnostic Assessment Tool
TPS&C	Taxpayers Services & Communication Division

FOREWORD BY THE COMMISSIONER GENERAL



I am honored to present the action plan of the Rwanda Revenue Authority for the fiscal year 2023/24. This plan reflects our commitment to delivering high-quality services to taxpayers while ensuring equitable enforcement of tax regulations. Our goal is to build upon the successes of the previous year and maintain the momentum towards achieving the priorities outlined in the RRA's strategic plan for the period of 2019/20 to 2023/24.

This action plan outlines a number of specific activities to be implemented during fiscal year 2023/24, all of which are aligned to the four outcomes of our 2019-2024 Strategic Plan: Improved customer service, Enhanced tax compliance, improved employee engagement and development, and strengthened organizational capacity. The 2023/24 RRA action plan is also informed by the Medium-Term Revenue Strategy (MTRS) which sets out a package of reforms to align the tax system with Rwanda's long-term social and economic objectives. This plan further takes into consideration the outcomes of different assessments carried out on the tax administration including TADAT and Auditor General reports as well as recommendations from relevant studies.

The year 2023/24 marks a significant milestone for the RRA, as we started to implement a New Operating Model (NOM) designed to enhance our capacity and position RRA as employer of choice and capable to deliver national development goals.

In 2023/24, RRA revenue target for the central government has been set at Frw 2,560 billion, again RRA has to collect Frw 100.7 billions of local government taxes and fees on behalf of all districts and City of Kigali, of which Frw 55.7 billions will be collected from local government taxes, while Frw 44.3 billions will come from local government fees. In addition, Frw 77.15 billions will be mobilized as other revenues for national treasury.

As an organisation, we know that a number of challenges persist including those posed by the covid-19 pandemic, rising inflation due to political instabilities in some countries of the World. We will continue to work hand-in-hand with our stakeholders and the taxpaying community by providing them with services of high standards and supporting affected businesses to recover and thrive. 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 action plan.



BIZIMANA RUGANINTWALI Pascal
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 2019-2024 are defined as follows:

I.1.1. MISSION

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

I.1.2. VISION

To become a world-class, efficient and modern revenue agency, fully 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. The core values have been reviewed and enhanced to meet the RRA's mission and vision as follows:

1. We are Professional:

- 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**.

I.1.4.RRA STRATEGIC PRINCIPLES

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

1. *Efficiency*

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

2. *Fairness*

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

3. *Customer-centred*

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

4. *Data and Technology driven*

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

I.1.5. SWOT ANALYSIS

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

Table 1: SWOT analysis

Strengths	Weaknesses
<ol style="list-style-type: none"> 1. Strong commitment of RRA staff. 2. Continuity of the RRA leadership. 3. Support from the Board of Directors. 4. Culture of delivering taxpayer education and awareness. 5. Automation of RRA processes through modern ICT systems and infrastructure. 6. High level of readiness for organizational transformation. 7. Implementation of risk and quality management policies. 8. Use of a revenue forecasting models and acquired some skills to ensure more precise and accurate revenue targets. 9. Strong partnership and cooperation with key stakeholders. 10. Existence of an in-house training institute. 11. Strong revenue accountability system. 12. Existence of a project management office. 	<ol style="list-style-type: none"> 1. Inadequate monitoring of non-filers and non-payers of taxes. 2. Failure to timely track and register all potential taxpayers in tax register. 3. Low rate of, and delayed tax debt recovery. 4. Some cases of poor customer care and service delivery. 5. Inadequate skills and competences in some technical areas. 6. Inefficiencies in our individual performance management. 7. Inappropriate working environment in RRA offices. 8. Inadequate monitoring and evaluation mechanisms of corporate priorities. 9. Poor reading and research culture among RRA staff. 10. Low level of the implementation of audit recommendations.

13. Implementation of the RRA's New Operating Model.	
Opportunities	Threats
<ol 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. 	<ol style="list-style-type: none"> 1. Existence of a cash-based economy encouraging non-compliance for some tax payers. 2. Low tax compliance culture by some taxpayers. 3. Political instabilities in some neighboring countries and beyond. 4. Rwanda is a landlocked country; this impacts trade and customs operations. 5. Delays in enactment of tax laws. 6. Tax base erosion due to increasing tax-incentives and exemptions. 7. New and constantly-evolving smuggling techniques. 8. Tax avoidance activities by some taxpayers. 9. Resistance to change to new technologies. 10. Cyber security threats. 11. Inadequate budget to finance some RRA priorities.

II. OVERVIEW ON RRA ACTION PLAN FOR 2023-2024 FY

II.1. RESULTS ORIENTATION:

The 2023/24 RRA Action Plan is the fifth one in implementing the RRA Strategic Plan 2019-2024. Core activities to be performed by RRA for the FY 2023/24 are aligned to the strategic goal of optimising revenue collection, four (4) strategic outcomes and seventeen (17) strategic outputs as indicated below:

STRATEGIC GOAL: OPTIMISED REVENUE COLLECTION

OUTCOME 1: IMPROVED CUSTOMER SERVICE

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

OUTCOME 2: ENHANCED TAX COMPLIANCE

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

OUTCOME 3: IMPROVED EMPLOYEE ENGAGEMENT AND DEVELOPMENT

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

OUTCOME 4: STRENGTHENED ORGANIZATIONAL CAPACITY

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

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

FY 2023/24 marks the second year where a New Operating Model will be fully implemented in order to adapt RRA to future demands and opportunities to support national development and to build on the past achievement to be more efficient and become the employer of choice.

The revenue targets set for the 2023/24 fiscal year are indeed challenging, particularly given the current global economic events. However, we remain optimistic that these targets can be met, thanks to the unceasing support of the Government of Rwanda, the Board of Directors, our strong partnership with the private sector, the positive relationships we have with compliant taxpayers, the NOM contribution the unwavering commitment of our staff.

II.2. ACTION PLAN PRIORITIES FOR 2023/24

In FY 2023/24, RRA will continue to focus on the optimization of revenue collection from the current levels to enable the Government to meet its economic and social obligations.

Revenue projections for FY 2023/24 are underpinned by several on-going as well as new activities to be implemented by RRA according to its new four strategic outcomes mentioned above which are: improved customer service, enhanced tax compliance, improved employee engagement and development and strengthened organizational capacity.

KEY ACTIVITIES TO DELIVER STRATEGIC OUTCOMES IN FY 2023/24

1. Improved customer service

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

- a) Automate operational processes and upgrade, enhance and integrate IT systems to improve service delivery;
- b) Update the current version of RRA Tax Handbook and distribute copies to different stakeholders;
- c) Sensitize and educate taxpayers, stakeholders, and general public through consultative meetings, workshops, tax dialogues, mobile promotions and seminars;
- d) Conduct communication campaigns on different tax issues;
- e) Implement the RRA Customer Experience Management Strategy;

- f) Conduct the Customer Satisfaction survey 2023/24;
- g) Develop RRA automated customer satisfaction survey system;
- h) Rollout MyRRA accessibility to Large taxpayers, medium taxpayers, Small and Micro taxpayers;
- i) Review&publish the RRA Service Charter;
- j) Organise at least two meetings with PSF representatives under Tax Platform for Business Competitiveness Forum;
- k) Produce quarterly reports on the usage of established feedback channels (call center, social media,);
- l) Organise and conduct Tax Advisory Council Meetings with Local Authorities and other stakeholders on the mobilization of taxes, across the country;
- m) Organize and conduct all activities entailed in the concept paper of the Taxpayer Appreciation Month for 2023;
- n) Produce framework document showing activities of Tax Service Agents.

2. Enhanced tax compliance

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

- a) Carry out taxpayers' recruitment on central and decentralized taxes to increase RRA tax registry;
- b) Develop automated system for enabling information exchange;
- c) Complete a study on Tax officials' attitude and taxpayers' compliance;
- d) Conduct a study on the impact of tax incentives on revenue collection (tax to GDP ratio);
- e) Assess&identify potential taxpayers to be registered on income tax, PAYE and VAT through data matching;
- f) Conduct risk analysis for high risky products and services CSD & DTD;
- g) Carry out system integration on E-tax with Immigrations & Emigration;
- h) Implement fully the domestic tax audit plan for Large and Medium taxpayers;
- i) Implement fully the domestic tax audit plan for Local Government Taxes (LGT);
- j) Conduct 312 issue- oriented audit cases for central taxes in provinces;
- k) Conduct 116 cases for filing return review for central taxes in Provinces;
- l) Carry out 7200 desk audit cases for LGT in Kigali;
- m) Conduct advisory visits to risky taxpayers;
- n) Carry out enforcement operations of domestic tax arrears of more than 12 months old;
- o) Implement fully the post-clearance audit plan;
- p) Carry out enforcement operations of Customs tax arrears as provided in customs procedure;
- q) Conduct 64 intelligence lead investigations and produce reports;
- r) Conduct joint investigations with other enforcement agencies at regional or national level;

- s) Prepare and publish public rulings on RRA website;
- t) Assess and review 2 tax laws property tax law and mineral tax law;
- u) Rollout the implementation of the faceless audit system;
- v) Develop and implement an online installment contract platform for debt management developed in the E-Tax system;
- w) Deploy the VAT rebate system;
- x) Develop business requirements for stamp automation with E-tax and RESW;
- y) Sensitise and facilitate taxpayers on adoption of electronic invoicing system;
- z) Automate EBM usage certificate and certificate for EBM training received by taxpayers;

3. Improved employee engagement and development

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

- a) Implement the RRA staff training plan for FY 2023/24;
- b) Upgrade the RRA e-learning platform and increase the level of its usage by RRA staff;
- c) Develop Skills Gap assessment and survey;
- d) Develop staff individual development plan for all departments;
- e) Deliver trainings to Ngali staff on Customer care, ethics, tax law and LGT system;
- f) Carry out impact assessment of RRA training programs;
- g) Conduct 4 workshops on communities of practice in RRA business operations;
- h) Implement Coaching and Mentoring Framework;
- i) Implement knowledge management strategy ;
- j) Conduct quarterly performance discussions for all RRA staff;
- k) Implement the recommendations from the assessment of office ergonomics for staff wellness;

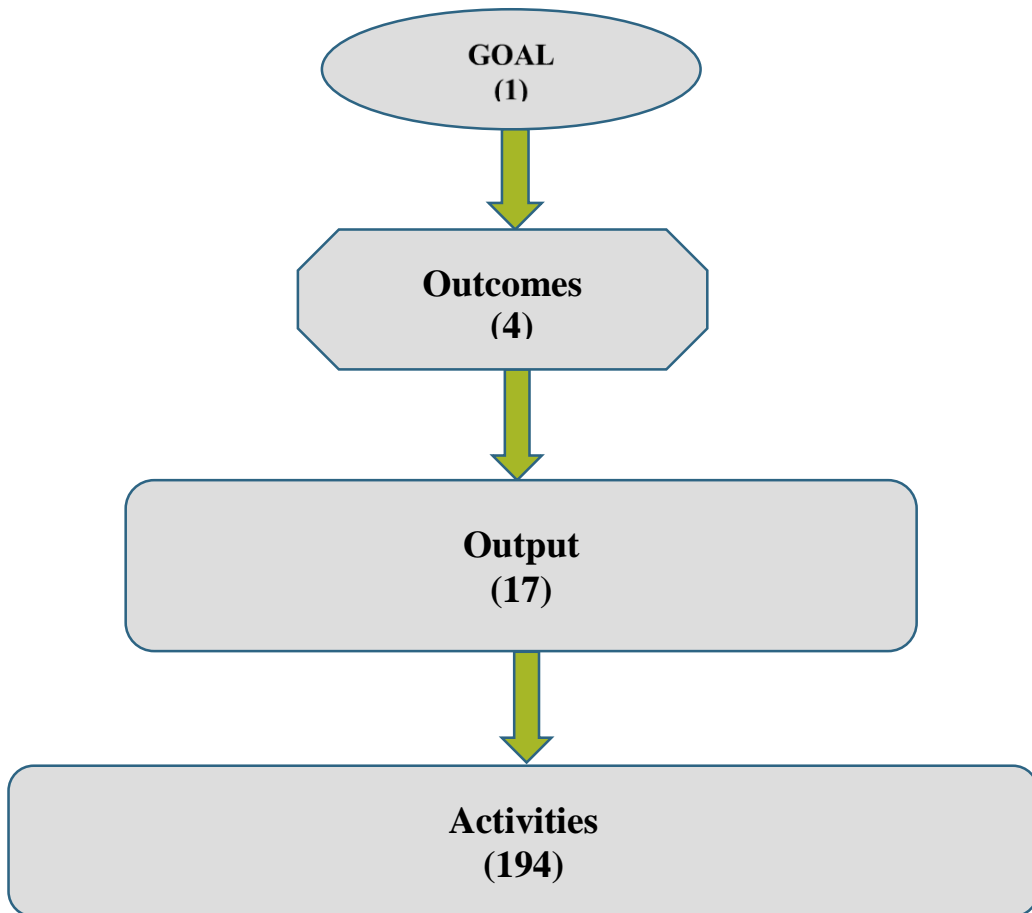
4. Strengthened organisational capacity

The following key activities will be considered in 2022/23 in order to strengthen organisational capacity:

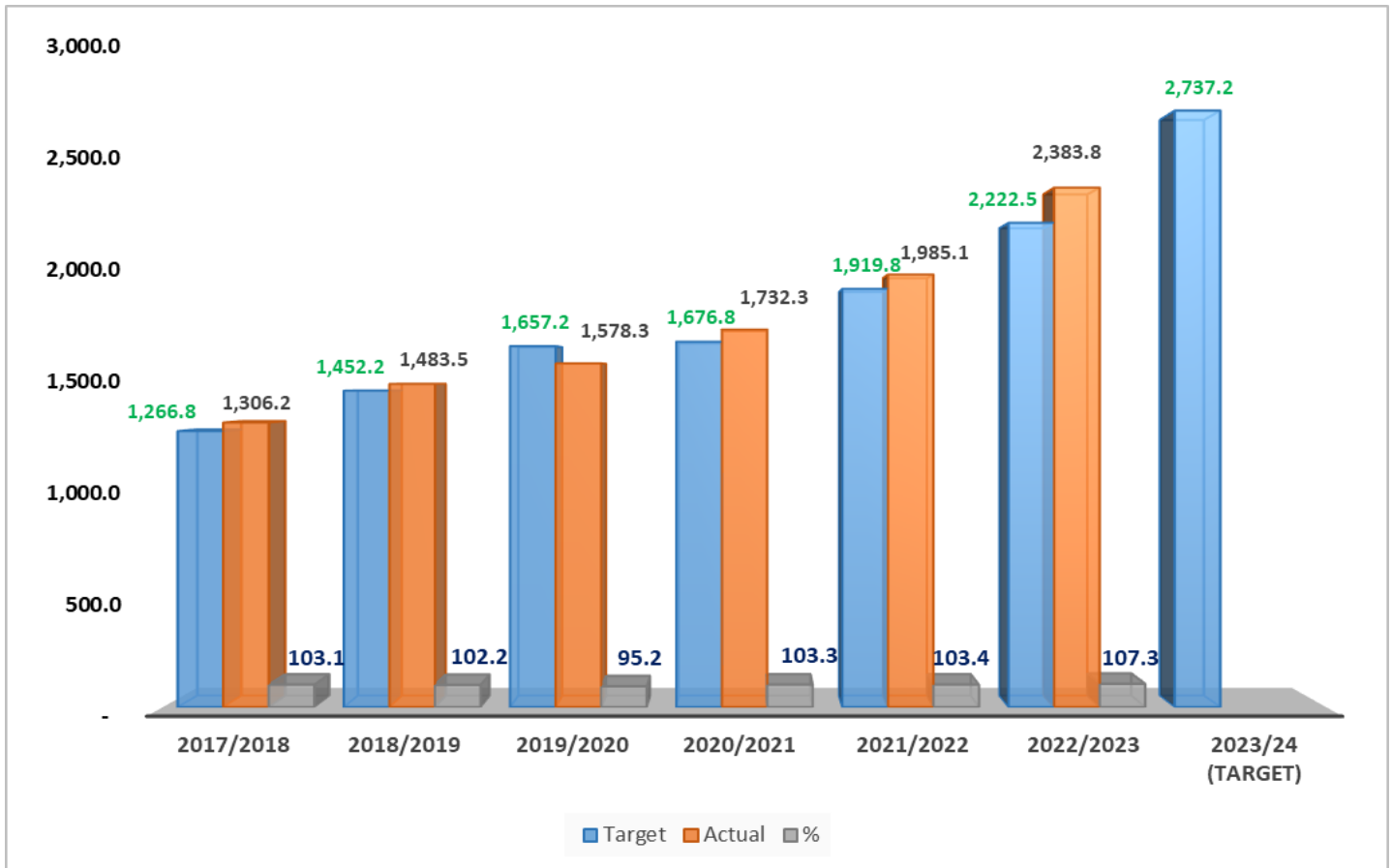
- a) Monitor the use of departmental and corporate risk registers;
- b) Carry out system integration for automated funds transfer with Unguka, and Bank of Kigali;
- c) Conduct feasibility study reports on migration of accounting functions from SAGE X3 to IFMIS;
- d) Integrate central government revenues in SAGE x3 with IFMIS;
- e) Complete relocation of RRA HQ remaining offices and facilities to Silver-back mall building;
- f) Acquire 10 vehicles to support RRA operations in DTD Centres, Kenya and Tanzania liaison offices, Customs border Points and Strategy and Investigation Division;

- g) Develop business requirements for automation of appeal process in CSD;
- h) Develop Technical Specifications for Agile and collaboration tools on premise;
- i) Complete internal audit assignments and produce related reports;
- j) Monitor the implementation of internal and external audit recommendations;
- k) Implement the automated system for implementation of audit recommendations;
- l) Produce and implement the internal audit charter for use by internal auditors;
- m) Monitor the implementation of internal and external audit recommendations;
- n) Develop a web-based dashboard for risk indicators to inform senior managers where there is a tax gap;
- o) Develop a web-based dash board for indicators that show the evolution of taxes, registration status, and EBM adoption;
- p) Configure 6 new risk management rules and test and validate results;
- q) Produce updated documents for configured risk rules for Customs PCA and DTD audit case selection in BI;
- r) Produce analysis reports on selected DTD operations;
- s) Prepare and submit key statistics for publication by stakeholders at regional and international level;
- t) Create/update RRA Revenue Analysis, Revenue Forecasting and Microsimulation models;
- u) Identify and propose solutions to address issues of poor quality data that are resulting from source systems and produce related quarterly reports;
- v) Conduct study to evaluate the impact of tax policies;
- w) Produce progress reports on approved RRA Key Performance indicators at corporate level in FY 2023/24;
- x) Prepare the RRA 2024/25- 2028/29 strategic plan;
- y) Conduct impact assessment of Local Government Tax Management system& Electronic Cargo Tracking system;

Summary of RRA 2023/24 Action Plan



GRAPH FOR REVENUE PERFORMANCE FOR 6 YEARS AND 2023/24 PROJECTION



The above graph shows revenue performance over 6 last years and projection for FY 2023/24, it combines RRA revenue, Local Government Tax and Local Government Fees.

ANNEX 1: RRA ACTION PLAN 2023/24 M&E FRAMEWORK

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
STRATEGIC GOAL: OPTIMISED REVENUE COLLECTION					
Amount of central government tax revenue collection.	2,222.8 billion	2,560 billions <i>Q1: 610.28</i> <i>Q2: 642.69</i> <i>Q3: 650.61</i> <i>Q4: 656.25</i>	Collect central government tax revenue to meet national needs	July 2023-June 2024	DTD, CSD
Amount of Local Government tax revenue collection.	43.4 billion	55.7 billions Q1 : 3.29 Q2 : 18.99 Q3 : 27.17 Q4: 6.29	Collect Local Government tax revenue.	July 2023-June 2024	DTD, CSD
Amount of Local Government fees revenue collection.	43.5 billion	44.3 billions Q1: 11.38 Q2: 11.14 Q3: 10.58 Q4: 11.24	Collect Local Government fees revenue	July 2023-June 2024	DTD
Amount of other revenues collected by	74.1 billion	77.15 billions <i>Q1: 18.39</i> <i>Q2: 19.37</i>	Collect non-tax revenue for the national treasury	July 2023-June 2024	DTD

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
RRA for the national treasury.		Q3: 19.61 Q4: 19.78			
OUTCOME 1: IMPROVED CUSTOMER SERVICE					
Output 1.1: Customer services simplified					
Number of business requirements' documents produced for automation of RRA services.	10	Annual: 4 Q1: 4	Produce the business requirements for automation of customer services	July-August 2023	DTD
Number of new automated systems developed & tested	31	Annual: 13 Q2: 8 Q3: 1 Q4: 4	Develop and test systems for automation and integration of RRA services.	July 2023-June 2024	IT&DTD
Number of new versions of RRA tax Hand books published.	0	Annual: 1 Q4: 1	Update and Publish Tax Handbook.	Jan-Jun 2024	TS &C
Number of Customer Satisfaction surveys 2023/24 conducted	1	Annual:1 Q1: 0 Q2: 1	Conduct the Customer Satisfaction survey 2023/24	Jul –Dec,2023	TS &C

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
% of completion of automated customer satisfaction survey system		Annual: 100% Q1: 20 Q2:40 Q3:90 Q:100	Develop RRA automated customer satisfaction survey system	July 2023-June 2024.	TS &C
Number of service usability tests conducted	0	Annual: 4 Q1: 1 Q2: 1 Q3: 1 Q4:1	Conduct usability tests for selected services mapped under customer journey experience.	July 2023- June 2024	TS &C
Number of times of updating FAQs database	4	Annual: 4 Q1: 1 Q2: 1 Q3: 1 Q4: 1	Update the FAQs database on quarterly basis and publish the report on the RRA website.	Jul 2023- June 2024	TS &C
Number of service centers with Customer Relationship Management system	0	Annual :2 Q1: 1 Q2: 1	Extend Customer Relationship Management system to One Stop Service Center (OSSC) and EBM functions.	Jul 2023– Dec 2023	TS &C

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
<i>Output 1.2: Customer engagement improved</i>					
Number of EBM POS machines installed in some busy commercial areas	0	Annual: 4 Q3: 4	Acquire and install EBM POS machines in four busy public markets for usage by micro taxpayers	July 2023- March 2024	DTD
Number of tax centers covered by MyRRA	0	Annual: 3 Q1: 1 Q2: 1 Q3: 1	Extend MyRRA accessibility to three (3) tax centers (Large taxpayers, medium taxpayers, Small and Micro taxpayers)	July- March 2024	DTD
% of taxpayes queries related to EBM Installation, support, and training handled	80%	Annual: 95% Q1: 82% Q2: 85% Q3: 90% Q4: 95%	Receive and address customers queries related to EBM.	Jul 2023-June 2024	DTD
Number of consultative meetings with customs' stakeholders conducted.	8	Annual: 10 Q1: 2 Q2: 3 Q3: 3 Q4: 2	Conduct 10 consultative and interactive meetings with identified customs 'stakeholders.	Jul 2023-June 2024	CSD

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
Level of implementation of the RRA tax education and awareness strategy 2020/21-2023/24	85%	Annual: 90% Q1: 87% Q2: 88% % Q3: 89% Q4: 90%	Implement planned activities of the RRA tax education and awareness strategy.	Jul 2022-Jun 2024	TS & C
Number of RRA service charters reviewed	1	Annual:1 Q4: 1	Review and publish the RRA Service Charter	September 2023-June 2024	TS & C
Number of tax education sessions conducted	60	Annual: 100 Q1: 20 Q2: 15 Q3: 40 Q4: 25	Conduct awareness events to Sensitize and educate taxpaying community on tax compliance.	Jul 2023-Jun 2024	TS & C
Level of implementation of recommendations embedded in RRA Customer Experience Management Strategy.	60%	Annual: 85% Q1: 65% Q2: 70% Q3: 75% Q4: 85%	Implement recommendations of the RRA Customer Experience Management Strategy	Jul 2023-Jun 2024	TS & C

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
Number of tax communication campaigns conducted.	14	Annual: 15 Q1: 3 Q2: 5 Q3: 4 Q4: 3	Conduct communication campaigns on different tax issues.	Jul 2023-Jun 2024	TS & C
Number of social media management tools acquired to enhance customer interaction on RRA social media.	0	Annual: 1 Q2: 1	Acquire social media management tools to enhance customer interaction on RRA social media.	Jul 2023-December 2023	TS & C
Number of reports on usage of established feedback channels.	4	Annual: 4 Q1: 1 Q2: 1 Q3: 1 Q4: 1	Produce quarterly reports on the usage of established feedback channels (call center, social media,).	Jul 2023-Jun 2024	TS & C
% of restructuring of RRA website content	0%	Annual: 100% Q4: 100%	Review and update existing RRA Website.	Jul 2023-Jun 2024	TS & C
% Completion of updating the RRA Promotional materials.	80%	Annual: 90% Q2: 60 Q3: 80	Produce, update and distribute the RRA promotional materials	Jul 2023-Jun 2024	TS & C

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
		Q4:90%			
Number of workshops on tax compliance improvement plan for FY 2023/24.	14	Annual:13 Q1: 3 Q2: 4 Q3: 3 Q4: 3	Organise and conduct 13 workshops on tax compliance improvement plan for 2023/24.	Jul 2023-Jun 2024	TS & C
Number of Tax Advisory Council meetings conducted.	60	Annual: 56 Q1: 10 Q2: 18 Q3: 12 Q4: 16	Organise and conduct 56 Tax Advisory Council Meetings with Local Authorities and other stakeholders on the mobilization of taxes, across the country.	Jul 2023-Jun 2024	TS & C
Number of meetings with PSF representatives under Tax Platform for Business Competitiveness Forum conducted.	2	Annual: 2 Q2: 1 Q4: 1	Organise at least two(2) meetings with PSF representatives under Tax Platform for Business Competitiveness Forum.	Dec 2023, Jun 2024	TS & C

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
Number of events conducted to activate the existing tax friends' clubs.	3	Annual: 8 Q1: 0 Q2: 2 Q3: 3 Q4: 3	Conduct events to engage the existing tax friends through community involvement activities.	July 2023-Jun 2024	TS &C
Achievement level of planned activities for the 2023 Taxpayer Appreciation Month.	100%	Annual: 100% Q2: 100%	Organize and conduct all activities entailed in the concept paper of the Taxpayer Appreciation Month for 2023.	Oct-Dec 2023	TPS&C
<i>Output 1.3: Customer enquiry management improved</i>					
Number of monitoring reports on selected service charter produced	4	Annual: 24 Q1: 6 Q2: 6 Q3: 6 Q4: 6	Monitor the implementation of RRA service charter for selected services	Jul 2023-Jun 2024	TS & C
Number of framework documents produced showing activities of Tax Service Agents	0	Annual: 1 Q3: 1	Produce framework document showing activities of Tax Service Agents.	Jul-March 2024	TPS

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
Number of RRA Brand Manuals updated	0	Annual :1 Q4: 1	<ul style="list-style-type: none"> Review and update RRA brand manual in accordance with the RRA brand guidelines; <i>Design and brand 12 RRA offices in line with the provisions of RRA Brand Manual.</i> 	July- June 2024	TS & C
% Completion level of RRA brand audit	0	Annual:100% Q3: 100%	Carryout RRA brand audit and produce the report	July- March 2023	TS &C
OUTCOME 2: ENHANCED TAX COMPLIANCE					
<i>Output 2.1: Tax base widened</i>					
% increase in the net total number of taxpayers registered on central taxes.	15% from end June 2023	Annual: 11% Q1: 5% Q2: 7% Q3: 9% Q4: 11%	<ul style="list-style-type: none"> Carry out taxpayers' recruitment on central taxes to increase tax registry. Clean up the the taxpayer registry for centralized taxes. 	Jul 2023-Jun 2024	DTD
% increase in the net total number of taxpayers registered on decentralized taxes	15% from end June 2023	Annual: 16% Q1: 3% Q2: 10% Q3: 12% Q4: 16%	<ul style="list-style-type: none"> Carry out taxpayers' recruitment on decentralized taxes. Clean up the the taxpayer database for decentralized taxes. 	Jul 2023-Jun 2024	DTD

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
Number of MoUs to enhance registration process prepared and shared with RGB	2	Annual: 1 Q2: 1	Negotiate MoU with RGB for system integration on registration phase of new N.G.Os	December 2023	DTD
Number of Double Taxation Avoidance Agreements (DTAs) under negotiation, for which RRA technical support is provided.	3	Annual: 3 Q1: 1 Q2: 1 Q3: 1	Provide technical support on negotiating 3 Double Taxation Avoidance Agreements (DTAs).	July- March 2024	L&BAD
% Completion of information exchange system.		Annual: 100% Q1: 20% Q2: 45% Q3: 85% Q4: 100%	Develop automated system for enabling information exchange.	July- June 2024	L & BAD
Number of tax expenditure reports for Rwanda produced.	1	Annual: 1 Q3: 1	Produce tax expenditure report 2022/23 for Rwanda and present it to EO.	March 2024	PR & S

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
Number of VAT gap analysis reports for Rwanda produced.	1	Annual: 1 Q4: 1	Produce VAT gap analysis 2022/23 report.	Jul 2023-Jun 2024	S&RAD/ (PR &S)
Number of research reports produced.	0	Annual: 2 Q2: 1 Q4: 1	Evaluate the effectiveness of the Compliance Improvement Initiatives.	July 2023-June 2024	S&RAD/ PR &S
			Complete a study on Tax officials' attitude and taxpayers' compliance.	March 2024	SRAD/RP &SD
Number of reports produced on the impact of tax incentives on revenue collection.	0	Annual: 1 Q3 :1	Conduct a study on the impact of tax incentives on revenue collection (tax to GDP ratio).	July 2023- March 2024	S&RAD (RP & SD)
Number of behaviour survey reports produced		Annual: 1 Q4 : 1	Conduct taxpayer behavior survey.	July 2023 – June 2024	PR& SD/RAD
Number of new potential taxpayers registered through data matching.	2,255 (PIT/CIT : 1,500; VAT :500 ; PAYE : 50	Annual: 2,480 Q4: 2,480 -PIT/CIT: 1,815; -VAT: 605; -PAYE: 60	Assess & identify potential taxpayers to be registered on income tax, PAYE and VAT through data matching.	June 2024	S &RAD (CRA &DA)
Number of reports on public tenders with	1	Annual: 1 Q2: 1	Identify risk cases on public tenders for audit.	December 2023	S &RAD

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
taxpayers paid through MINECOFIN produced					(CRA &DAD)
Number of analysis report for customs and DTD operations.	5	Annual:6 Q1:2 Q2:1 Q3:2 Q4:1	Conduct risk analysis for high risky products and services for CSD & DTD.	Jul 2023-June 2024	S &RAD (CRA &DAD)
Number of Systems integrations developed between E-Tax and the Directorate of Immigration & emigration.	0	Annual :1 Q4 :1	Carry out system integration for E-tax with Immigrations & Emigration.	February-June 2024	C.G's Office
Output 2.2: Strategies to influence taxpayer compliance behaviour streamlined					
Number of domestic tax audit cases completed at final rectification note.	362	Annual: 647 Q1: 136 Q2: 171 Q3: 156 Q4: 184	Implement fully the domestic tax audit plan for Large and Medium taxpayers.	Jul 2023-Jun 2024	DTD

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
Number of comprehensive audit cases completed for LGT	48	Annual :108 Q1: 27 Q2: 27 Q3: 27 Q4:27	Implement fully the domestic tax audit plan for Local Government Taxes (LGT).	Jul 2023- June 2024	DTD
Number of issue-oriented audit cases completed at final rectification note for central taxes in Provinces.	208	Annual: 312 Q1: 78 Q2: 78 Q3:78 Q4: 78	Conduct 312 issue -oriented audit cases for central taxes in provinces.	Jul 2023-Jun 2024	DTD
Number of filing return review cases completed for central taxes in provinces	5,208	Annual: 116 Q1: 29 Q2: 29 Q3: 29 Q4: 29	Conduct 116 cases for filing return review for central taxes in Provinces.	Jul 2023-Jun 2024	DTD
Number of desk audit cases completed for LGT in Kigali	600	Annual: 7,200 Q1: 1800 Q2: 1800 Q3: 1800 Q4: 1800	Carry out 7200 desk audit cases for LGT in Kigali.	Jul 2023-Jun 2024	DTD

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
Number of desk audit cases completed for LGT in provinces	5,208	Annual: 23,400 Q1: 5,850 Q2: 5,850 Q3: 5,850 Q4: 5,850	Complete 23,400 desk audit cases for LGT in Provinces.	Jul 2023-Jun 2024	DTD
Number of desk audits completed for Central taxes.	4,566	Annual : 800 Q1 : 200 Q2 :200 Q3 :200 Q4 :200	Conduct 800 desk audits for central taxes	July 2023-June 2024	DTD
Number of advisory visits conducted to risky taxpayers	20	Annual :40 Q1: 10 Q2: 10 Q3 :10 Q4 : 10	Conduct advisory visits to risky taxpayers.	July-Jun 2024	DTD
Number of financial institutions engaged on sharing information on Interests	2	Annual: 14 Q1: 4 Q2: 4 Q3: 4 Q4: 2	Engage commercial banks/financial institutions on sharing information on Interests.	July 2023-June 2024	DTD
	72.5	Annual:89.2 Q1: 93.4	1. Identify, monitor and follow up on non-filers and non-payers ;	July- June 2024	DTD

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
% of tax returns submitted on time to total expected declarations.		Q2: 93.7 Q3: 75.5 Q4:94.2	Introduce Single log in in E-tax to enhance digital payments with telecoms and banks ;		
			Identify most risky taxpayers not filing and paying on time for engagement ;		
			Establish a joint team with Finance Department to carryout tracing.		
% of total DTD core tax arrears to total DTD core tax revenue collections	20%-25%	Annual: 15% - 20% Q1: 30%-32% Q2: 25%-30% Q3: 25%-27% Q4: 15%-20%	Carry out enforcement operations of domestic core tax arrears.	Jul 2023-Jun 2024	DTD
% of DTD collectible core tax arrears to total DTD core tax revenue collections	10%-15%	Annual: 5% - 8% Q1: 10%-13% Q2: 10%-12% Q3: 8%-10% Q4: 5%-8%	Carry out enforcement operations of collectible domestic tax arrears	Jul 2023-Jun 2024	DTD
% of DTD core tax arrears more than 12 months old to total value of all core tax arrears.	50% -75%	Annual :40%-45% Q1 : 50%-65% Q2 : 50%-55% Q3 : 45%-50%	Carry out enforcement operations of domestic tax arrears of more than 12 months old.	Jul 2023-Jun 2024	DTD

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
		Q4 : 40%-45%			
Percentage of total LGT arrears to total Local Government Tax revenue.	3.7%	Annual: 2.8% Q1:3.5% Q2:3.3% Q3:3% Q4:2.8%	Carry out enforcement operations of local government tax and fees arrears.	Jul 2023-Jun 2024	DTD
Level of tax accounts reconciliation and update for small taxpayers.	0	Annual:40% Q1: 5% Q2: 15% Q3: 30% Q4: 40%	Carryout reconciliation and updates of taxpayers' accounts for small taxpayers.	Jul-June 2024	DTD
Number of post clearance audit (PCA) cases completed.	220	Annual :364 Q1: 84 Q2: 94 Q3: 94 Q4: 92	Implement fully the post-clearance audit plan.	Jul 2023-Jun 2024	CSD
Number of reports on Clearing Agents K.P.Is produced	2	Annual: 3 Q2: 1 Q3:1 Q4:1	Monitor the performance of Customs Agents as per approved KPIs.	December 2023, May 2024	CSD

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
Number of field visits to local manufacturers conducted	25	Annual: 35 Q1: 7 Q2: 10 Q3: 8 Q4: 10	Conduct visits to local manufactures to ensure compliance with duty remission.	Quarterly basis	CSD
Number of public auctions conducted.	3	Annual : 52 Q1; 13 Q2: 13 Q3: 13 Q4: 13	Conduct 52 public auctions for overstayed and perishable goods in all warehouses and border stations.	Jul 2023-Jun 2024	CSD
Number of products undergone performance monitoring	15	Annual:30 Q1:5 Q2:5 Q3:3 Q4:5	Conduct performance monitoring for thirty (30) high contributing products on quarterly basis.	July 2023-June 2024	CSD
% of Customs tax arrears collection to total recoverable Customs tax arrears.	85%	Annual: 85% Q1: 20% Q2: 40% Q3: 60%	Carry out enforcement operations of Customs tax arrears as provided in customs procedure.	Jul 2023-Jun 2024	CSD

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
		Q4: 85%			
Number of reports on customs bad debts produced	1	Annual : 1 Q1 :1	Produce a report on customs bad debt for the purpose of write-off.	Jul- September 2023	CSD
Number of intelligence lead investigations completed.	56	Annual :64 Q1: 16 Q2: 16 Q3: 16 Q4: 16	Conduct 64 intelligence lead investigations and produce reports.	Jul 2023-Jun 2024	SI & ID
Number of fraud cases indentified and referred for prosecution.	28	Annual:24 Q1: 6 Q2: 6 Q3: 6 Q4: 6	Identify potential criminal cases, compile evidences for civil and criminal cases, and forward them for prosecution.	Jul 2023-Jun 2024	SI & ID
Number of risks based and intelligence lead anti-smuggling operations and inspection conducted.	40	Annual:44 Q1: 11 Q2: 11 Q3: 11 Q4: 11	Conduct 44 joint intelligence lead anti-smuggling operations.	Jul 2023-Jun 2024	SI & ID

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
Number of joint investigations conducted with other enforcement agencies at national or regional level	2	Annual:4 Q1: 1 Q2: 1 Q3: 1 Q4: 1	Conduct joint investigations with other enforcement agencies at regional or national level.	Jul 2023- June 2024	SI &ID
Number of new practice notes produced.	3	Annual: 3 Q1: 1 Q2: 1 Q3: 1	Produce and disseminate at least 3 practice notes.	Jul 2023- June 2024	L&BAD
Number of new public rulings published.	2	Annual: 3 Q1: 1 Q2: 1 Q3: 1	Prepare and publish rulings on RRA website.	Jul 2023-Mar 2024	L&BAD
Appeal's cases ruled by courts in favor of RRA as a percentage of total number of tax appeal's cases ruled by courts.	78%	Annual: 85% Q1: 85% Q2: 85% Q3: 85% Q4: 85%	Handle appeals and amicable cases and represent RRA in Courts.	Jul 2023-Jun 2024	L&BAD

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
Number of tax legislations reviewed.	2	Annual:2 Q1: 1 Q3: 1	Assess and amend two (2) tax laws; property tax law and mineral tax law	Jul 2023-Feb 2024	L&BAD
Number of assessment reports on existing tax laws	0	Annual:1 Q:1	Assess gaps in existing tax laws for appropriate actions.	Jul.2023-June 2024	LS &BAD
Number of final court decisions executed	80	Annual: 50 Q1: 15 Q2:15 Q3: 10 Q4: 10	Prepare court cases, and execution of final court cases decision.	Jul 2023-June 2024	LS &BAD
Level of Implementation of the compliance actions from improvement plan for FY 2022/23.	92%	Annual: 92.5% Q1: 92.5% Q2: 92.5% Q3: 92.5% Q4: 92.5%	Monitor and evaluate the implementation of compliance actions of the compliance improvement plan 2023/2024.	July 2023- June 2024	S &RAD (RA &DAD)
Number of Tax Compliance Improvement Plans developed.	1	Annual: 1 Q4: 1	Produce tax compliance improvement plan for 2024/2025.	Jan-Jun 2024	S&RAD (RA & DAD)

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
Level of implementation of pilote phase of faceless Audit system for tax assessments.	0	Annual : 100% Q3: 100%	Rollout the implementation of the faceless audit system	March 2023	C.G's Office
% of completion and implementation of online installment contract platform for debt management	0	Annual:100% Q2: 100%	Develop and implement an online installment contract platform for debt management in the E-Tax system	October 2023	C.G's Office
Level of implementation of revenue dash board	0	Annual:100% Q2: 100%	Prepare revenue services tracking dash board.	December 2023	C.G's Office
Output 2.3: Valuation controls in customs strengthened					
Number of updates of customs test value carried out	4	Annual: 4 Q1: 1 Q2: 1 Q3: 1 Q4: 1	Conduct assessment and profiling to update the test value focusing on high-risk products.	Jul 2023-Jun 2024	CSD

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
Output 2.4: Management of consumption taxes improved					
Level of deployment on production of the VAT rebate system.	70%	Annual: 100% Q2: 80% Q3: 100%	Deploy the VAT rebate system.	Oct- Jan 2024	IT & DTD
Number of system integration with tax stamp management system developed	0	Annual: 2 Q1:1 Q2 :1	Deploy in operation the integration of tax stamp management system with E-tax and RESW.	July-December 2023	IT&DT, DTD
% of active taxpayers having electronic invoicing system.	81219 EBM taxpayers with	Annual: 80% Q1: 65% Q2: 70% Q3: 75% Q4: 80%	Sensitise and facilitate taxpayers on adoption of electronic invoicing system.	Jul 2023-Jun 2024	DTD
Number of EBM service certificates automated	0	Annual :2 Q3: 2	Automate EBM usage certificate and certificate for EBM training received by taxpayers.	January – March 2024	DTD

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
Percentage increase in the total number of E-invoices reported	8%	Annual: 20% Q1: 10% Q2: 13% Q3: 16% Q4: 20%	Leverage from EBM risk rules to carry out EBM enforcement activities	Jul 2022-Jun 2024	DTD
% Completion of automation of monthly inventory status in EBM application.	0	Annual:100% Q1: 100%	Carryout automation of monthly inventory status in EBM application to enable display of stock items; (Opening, purchases...) to both RRA and taxpayers	Jul-Sept 2023	DTD
Number of concept papers documents prepared and submitted to management for approval	0	Annual:2 Q1:2	Prepare and submit for approval a concept paper on introduction of VAT on E-commerce	September 2023	DTD
<i>Output 2.5: Trade facilitation strengthened</i>					
Number of publications on the trade portal	1	Annual:1 Q1:1	Collect trade related information and update them on the trade portal	Oct – Dec 2023	CSD

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
			repository page as per the WTO & TFA provisions.		
Number additional customs trade facilitation initiatives carried out		Annual: 2 Q1: 1 Q2: 1	1. Conduct sensitization and awareness on the application of the automated advance ruling module; 2. Conduct process mapping for pre-arrival and pre-departure processing and expedited shipments.	October-Dec 2023	CSD
Number of Cargo Scanners acquired and installed	3	Annual: 1 Q3:1	Acquire and install one(1) mobile cargo scanners at Kagitumba border, Rusumo border and DPW Masaka	Oct- March 2024	AD/CSD
Number reports on monitoring of Gold Card Scheme (GCS) and AEO beneficiaries' consignments produced	1	Annual: 12 Q1: 3 Q2: 3 Q3: 3 Q4 :3	Monitor compliance with Gold Card Scheme and AEO	July- June 2024	S&RAD (RA&DAD)

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
Number of new Gold Card Scheme and AEO beneficiaries recruited	5	Annual: 17 Q3:7 Q4: 10	Conduct recruitment of new AEO and Gold Card Scheme.	Mar-May 2024	S&RAD (RA&DAD)
OUTCOME 3: IMPROVED EMPLOYEE ENGAGEMENT AND DEVELOPMENT					
<i>Output 3.1: Staff learning and development improved</i>					
% of staff training programs delivered as compared to the approved annual plan.	80%	Annual:80% Q1: 20% Q2: 40% Q3: 60% Q4: 80%	Implement the RRA staff training plan for FY 2023/24	Jul 2023-Jun 2024	HRD
% of staff using the RRA E-learning platform.	20%	Annual:50% Q1:10% Q2:20% Q3:30% Q4: 50%	Carryout sensitisation of the usage of RRA e-learning platform to ensure the increase in the level of its usage by RRA staff.	Jul 2023-Jun 2024	HRD
Number of reports on skills gap assessment and survey produced	0	Annual:1 Q3:1	Develop Skills Gap assessment and survey.	July 2023- March 2024	HRD
Number of staff who have completed the	60	Annual:199 Q1: 21	Implement the internal leadership-training program for RRA managers.	Jul 2023-Jun 2024	HRD

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
internal leadership-training program successfully.		Q2: 49 Q3: 56 Q4: 73			
% of RRA staff with career development plan	20%	Annual:50% Q1: 10% Q2: 15% Q3: 30% Q4: 50%	Develop staff individual development plan for all departments	July 2023- June 2024.	HRD
% of training curriculum updated and approved.	N/A	Annual: 100% Q1: 25% Q2: 50% Q3: 75% Q4: 100%	Review and update training curriculum.	Jul 2023-Jun 2024	HRD
Number of service delivery refresher sessions conducted with RRA staff.	6	Annual: 6 Q1: 1 Q2: 2 Q3: 1 Q4: 2	Conduct service delivery refresher sessions with RRA staff.	Jul 2023-Jun 2024	TS & C(Lead)

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
Number of new staff trained on Research methods, Revenue and Tax policy analysis	1	Annual:6 Q3:6	Conduct training of R&PAS staff in areas of Research methods, Revenue and Tax policy Analysis.	Jul 2023-Jun 2024	PR & SD
Number of Ngali staff trained on customer care, tax law and LGT system	371	Annual: 1,114 Q1:371 Q2: 371 Q3:371 Q4:371	Deliver trainings to Ngali staff on Customer care, ethics, tax law and LGT system	July 2023-June 2024	HRD
Number of documents for impact assessment of RRA trainings produced	0	Annual: 1 Q2:1	Carry out impact assessment of RRA training programs	August 2023-March 2024	HRD
Number of workshops on communities of practice in RRA business operations.	0	Annual: 4 Q2: 1 Q3: 2 Q4: 1	Conduct 4 workshops on communities of practice in RRA business operations.	July 2023-June 2024	HRD
Number of RRA staff mentored and coached.	16	Annual : 40 Q3: 40	Implement Coaching and Mentoring Framework.	Jul 2023 – June 2024	HRD

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
Level of implementation of activities from the Knowledge Management (KM) strategy.	N/A	Annual :80% Q1: 20% Q2: 50% Q3: 70% Q4: 80%	Implement knowledge management strategy.	Jul 2022 – Jun 2023	HRD
Number of staff using Datacamp platform for learning	0	Annual: 35 Q4:35	Carryout capacity building using datacamp	Nov 2023-June 2024	S&RAD
Number of new staff trained on Research methods, Revenue and Tax policy analysis	1	Annual:6 Q3:6	Conduct training of R&PAS staff in areas of Research methods, Revenue and Tax policy Analysis	Jul 2023-Jun 2024	R&D/HRD
<i>Output 3.2: Succession planning and talent management established</i>					
Number of potential successors for senior positions identified.	N/A	Annual :21 Q4: 21	Review potential successors for the position of Commissioners & Assistant commissioners.	Jul 2023 – Jun 2024	HRD

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
<i>Output 3.3: Performance management system re-inforced</i>					
Percentage of quarterly performance discussions for RRA staff conducted.	95%	Annual: 97% Q1: 97% Q2: 97% Q3: 97% Q4: 97%	Conduct quarterly performance discussions for all RRA staff.	Jul 2023-Jun 2024	HRD
<i>Output 3.4: Staff welfare programs improved</i>					
% of the recommendations from the assessment of office ergonomics for staff wellness executed.	80%	Annual:70% Q1: 10% Q2: 30% Q3: 50% Q4: 70%	Implement the recommendations from the assessment of office ergonomics for staff wellness.	Jul 2023-Jun 2024	HRD
<i>Output 3.5: Internal communication and staff engagement improved</i>					
Number of Staff recognition guide documents prepared	1	Annual: 1 Q1: 1	Prepare and share RRA Staff recognition guide.	Jul-Sept 2023	HRD
Number of programs for embedding RRA values in staff.	15	Annual: 15 Q1: 5 Q2: 5 Q3: 5	Conduct awareness programs on Core values within RRA departments	Jul 2023 – March 2024	HRD

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
Number of RRA Research Day events conducted.	1	Annual: 1 Q4: 1	Organize the second RRA Research Day.	January – April 2024	S &RAD (PR &SD)
OUTCOME 4: STRENGTHENED ORGANISATIONAL CAPACITY					
<i>Output 4.1: Internal controls systems strengthened</i>					
Implementation level of risk mitigation strategies.	77.5%	Annual: 82.5% Q1: 82.5% Q2: 82.5% Q3: 82.5% Q4: 82.5%	<ul style="list-style-type: none"> Monitor the use of departmental and corporate risk registers, Evaluate the implementation status of risk mitigation strategies 	Jul 2023-Jun 2024	S&RAD (RA &DAD)
Number of business requirements to develop, enhance and upgrade finance department systems prepared	2	Annual: 6 Q1:6	Prepare business requirements develop, enhance and upgrade finance department systems	August –September 2023	Finance
Number of integrations for automated funds transfer.		Annual: 2 Q3: 2	Carry out system integration for automated funds transfer with Unguka, and Bank of Kigali	March 2024	Finance& ITD

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
Number of feasibility study reports produced on migration of accounting functions from SAGE X3 to IFMIS.	0	Annual: 1 Q3: 1	Conduct feasibility study reports on migration of accounting functions from SAGE X3 to IFMIS	January-March 2024	Finance & ITD
Number of integrations of SAGE X3 with IFMIS.	1	Annual: 1 Q4: 1	Integrate central government revenues in SAGE x3 with IFMIS.	Jul 2023-Jun 2024	Finance & ITD
Number of SAGE X3 system functionalities enhanced.	0	Annual: 4 Q1: 1 Q2: 1 Q3: 1 Q4: 1	Enhance/Upgrade SAGE X3 printing and bank reconciliation functionalities.	Jul 2023-Jun 2024	Finance & ITD
Number of RRA bank accounts.	87	Annual: 75 Q1: 75	Reduce number of bank accounts to 75 to leverage SAGE X3 capabilities.	Jul-Sept 2023	Finance
Number of Service Level Agreements established	1	Annual: 13 Q3: 13	Amend MoUs with banks to cater for service level agreements.	March 2024	Finance

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
Number of Entity Financial statements	12	Annual: 12 Q1: 3 Q2: 3 Q3: 3 Q4: 3	Produce and submit monthly financial statements.	Not later than 15 th day of the following month	Finance
			Produce and submit annual financial statement 2022/23	July 2023	
Number of Revenue Accountability Reports	12	Annual: 12 Q1: 3 Q2: 3 Q3: 3 Q4: 3	Produce and submit monthly/quarterly revenue accountability reports.	Not later than 15 th of the following month	Finance
			Produce and submit annual revenue accountability statement 2022/23.	July 2023	
Level of RRA annual budget execution.	106.3%	Annual:96% Q1:18% Q2:37% Q3:66% Q4: 96%	Prepare and submit RRA monthly and quarterly budget execution reports.	December 2023	Finance
Level of the implementation of the RRA procurement plan.	97%	Annual: 96% Q1:18% Q2:37% Q3:66%	Prepare, revise and monitor the implementation of RRA Annual procurement plan.	July 2023-June 2024	AD

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
		Q4: 96%			
Number of major RRA fixed assets renovated.	11	Annual: 9 Q1: 2 Q2: 3 Q3: 2 Q4: 2	Carry out renovation works of: (Rusizi 1, Rusizi II, Buhita border posts, Gatuna OSBP, Rusumo OSBPs, Rulindo, Nyabihu DTD, Musanze DTD, Customs GIKONDO)	Jul 2023-Jun 2024	AD
% completion of relocation of RRA offices	90%	Annual:100% Q1:100%	Complete relocation of RRA HQ remaining offices and facilities to Silver-back mall building.	September 2023	AD
Number of vehicles acquired		Annual:10 Q4: 10	Acquire 10 vehicles to support RRA operations in DTD Centres.	April 2024	AD
Number of business requirements developed.	2	Annual: 5 Q1: 2 Q2: 1 Q3 :2	Develop business requirements for automation of Customs services.	October 2023– March 2024	CSD
Number of agile and collaboration systems developed and deployed by IT &DT	0	Annual :2 Q2 :2	Develop Technical Specifications for Agile and collaboration tools on premise.	August 2023	IT&DTD
			Supply and Install the System	November 2023	

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
Number of internal audit assignments completed	16	Annual:18 Q1: 4 Q2: 5 Q3: 5 Q4: 4	Complete internal audit assignments and produce related reports.	July 2023- June 2024	IA&ID
Number of advisory audits completed	0	Annual:1 Q2:1	Conduct and complete 1 advisory audit and produce related report.	December 2023	IA&ID
Percentage of fully implemented external and internal audit recommendations	65%	Annual: 70% Q1: 25% Q2: 35% Q3: 55% Q4: 70%	Monitor the implementation of internal and external audit recommendations.	July 23- June24	IA&ID
Automation of internal audit process and tracking of audit recommendations	0	Annual:1 Q3	Implement the automated system for implementation of audit recommendations	March 2024	IA&ID

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
Implementation of Internal audit charters produced	0	Annual: 1 Q1: 1	Produce and implement the internal audit charter for use by internal auditors.	July 23- June 2024	
Number of reports prepared and submitted to RRA-Board audit committee	4	Annual:4 Q1:1 Q2:1 Q3:1 Q4: 1	Prepare and submit to RRA Board audit committee the quarterly reports on the performance of Internal audit unit.	July 23-June 24	IA&ID
Number of risk assessments conducted and annual audit plans prepared	1	Annual:1 Q4: 1	Conduct RRA audit risk assessment and produce 2025 annual audit plan	July 23- June 24	IA&ID
Number of QMS audits completed	8	Annual:10 Q1. 2 Q2. 3 Q3. 3 Q4: 2	Complete 10 QMS audits and produce related reports	July 23-June 24	IA&ID

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
Percentage of Fully implemented QMS audit issues	55%	Annual:70% Q1: 20% Q2:35% Q3: 55% Q4: 70%	Monitor the implementation of internal and external audit recommendations	July 23-June 24	IA&ID
Number of web -based dashboards for risk indicators developed.	0	Annual:1 Q4:1	Develop a web-based dashboard for monitoring of tax gap.	<i>July- May 2024</i>	S &RAD (RA & DAD)
Number of web- based dashboard for indicators to show evolution of taxes, registration status and EBM adoption developed.	0	Annual:1 Q4:1	Develop a web-based dash board for indicators that show the evolution of taxes, registration status, and EBM adoption.	July- May 2024	S & RAD/ RA &DAD
<i>Output 4.2: IT infrastructure capacity strengthened</i>					
Number of technical specifications prepared and validated	0	Annual:1 Q1: 4	Prepare, validate and Submit 4 Technical Specifications for supply and installation of IT Network	August 2023	IT

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
			infrastructure equipments and IT services needed.		
Level of availability and efficiency of IT services.	96	98%	Acquire/maintain/upgrade IT infrastructure (software, hardware, IT Consumables and accessories):	Jul 2023- June 2024	IT &DT
Number of the Oracle databases migrated to PosgresSql	2	Annual:2 Q1: 1 Q2:1	Migrate NFR, E- payment Oracle Databases and Finance Database (FINDB) to PosgresSql Database technology	July-December 2023	
% of integration of existing servers, storage and backup solution with new ones	0	Annual:100 Q3 :100%	Integrate existing servers, storage and backup solution with new ones.	March-May 2024	IT &DT
Number of updated ISO : IEC 27001 :2013 to ISO: IEC 27001:2022 with recertification.	1	Q4: 1	update of ISO: IEC 27001 :2013 to ISO: IEC 27001:2022.	July-June 2023	IT&DT

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
<i>Output 4.3: Data collection, analysis, management and security enhanced</i>					
Implementation level of documentation managed by Enterprise Architecture system		Annual:60% Q2:30% Q3: 60% Q4 : 60%	Supply and Install the Enterprise Architecture software	July 2023- June 204	IT&DT
Level of prevention of malicious traffic/internet locations not accessed by RRA users		Annual :80% Q1: 0% Q2: 0% Q3: 50% Q4: 80%	Monitor and evaluate the system to detect the level of prevention of malicious traffic/internet	Jul 2023-June 2024	IT &DT
Number of reports on Economic sectors performance and tax compliance analysis produced.	1	Annual: 1 Q2: 1	Produce a report on Economic sectors performance and tax compliance analysis.	Sept-Dec 2023	S &RAD (RA &DAD)
Number of VAT input & output reports produced.	12	Annual: 12 Q1: 3 Q2: 3 Q3: 3 Q4: 3	Conduct a comparative analysis between VAT input claimed by buyers and VAT output declared by suppliers and produce reports.	Jul 2023-Jun 2024	S &RAD (RA &DAD)

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
Number of new risk management rules configured and tested.	8	Annual: 6 Q2: 3 Q3 : 3	Configure 6 new risk management rules and test and validate results.	Oct 2023-Mar 2024	S&RAD RA &DAD
Number updated documents of configured risk rules for for PCA and DTD audit plan case selection in BI	1	Annual: 1 Q4: 1	Produce updated documents for configured risk rules for Customs PCA and DTD audit case selection in BI	May-Jun 2023	S&RAD (RA &DAD)
Number of analysis reports produced on selected DTD operations	3	Annual:3 Q1:1 Q2:2	Produce analysis reports on selected DTD operations (EBM, VAT, CIT/PIT, taxpayers in lumpsum regime....).	July-December 2023.	S &RAD (RA &DAD)
Number of analysis reports produced on selected CSD operations	8	Annual: 8 Q1: 2 Q2: 2 Q3: 2 Q4: 2	Produce analysis reports on selected customs operations (ASYCUDA and Time release of goods in Customs).	July 2023-June 2024.	S &RAD (RA &DAD)

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
Number of machine learning algorithm developed		Annual: 1 Q4: 1	Develop a machine learning algorithm to predict taxpayers who sell fictitious invoices	July- June 2024	S & RAD/ RA & DAD
Number of data science server with aggregated data used by the data science team developed	0	Annual: 1 Q3: 1	Develop and establish a data science server with aggregated data that are mostly used by the data science team	July 2023- March 2024	S& RA/ RA & DAD
Number of concept notes on item classification developed	0	Annual: 1 Q3: 1	Develop a concept paper on the implementation of the item's classification project	July- March 2024	S&RAD/ RA&DAD
Number of approved RRA data governance framework documents.	0	Annual: 1 Q3: 1	Develop RRA data governance framework and submit it for approval.	Jul 2022-Mar 2023	S&RAD/Data governance team
Number of tax statistics in Rwanda documents published.	1	Annual: 1 Q4: 1	Compile data and publish the 7 th edition of tax statistics in Rwanda.	Jul 2023-Jun 2024	PR & SD
Number of key publications in which RRA shared data at	6	Annual: 6 Q1: 2 Q2: 1	Prepare and submit key statistics for publication by stakeholders at regional and international level.	Jul-2023-Jun 2023	S&RAD/ PR & SD

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
regional and international level.		Q3: 2 Q4: 1			
Number of RRA Revenue Analysis, Revenue Forecasting and Microsimulation models created/updated.	9	Annual: 15 Q1: 6 Q2: 3 Q3: 5 Q4: 1	Create/update RRA Revenue Analysis, Revenue Forecasting and Microsimulation models.	Jul 2023-Jun 2024	S&RAD/ PR &SD
Number of reports on identified/addressed data quality issues.	2	Annual: 4 Q1: 1 Q2: 1 Q3: 1 Q4: 1	Identify and propose solutions to address issues of poor-quality data that are resulting from source systems and produce related quarterly reports.	Oct 2023-Jun 2024	S&RAD/Data Governance Team
<i>Output 4.4: Planning, monitoring and evaluation capacity improved</i>					
Number of research/study report on tax policies and revenue performance produced	4	Annual: 2 Q2: 1 Q4: 1	Evaluate the effectiveness of the Compliance Improvement Initiatives on taxpayer compliance starting with Advisory visits and Education seminar programs.	January 2024– June 2024	S&RAD/ PR &SD

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
			Assess EBM for all policy (barriers to adoption and impact on the broader economy	October-March 2024	
Number of performance reports produced	12	Annual: 13 Q1: 3 Q2: 3 Q3: 3 Q4: 4	Prepare RRA annual revenue performance report for FY 2022/23, quarterly and monthly revenue performance reports for FY 2023/24.	Jul 2023-Jun 2024	S&RAD/ PR &SD
Number of implementation progress reports of RRA action plan 2022/23.	3	Annual: 4 Q1 :1 Q2: 1 Q3: 1 Q4: 1	Produce the implementation progress reports of RRA action plan 2023/24.	Oct 2023-Jun 2024	PR&SD
Number of RRA Key Performance indicators documents updated.	0	Annual : 1 Q3 : 1	Update the RRA Key Performance Indicators document and submit it for approval.	October- December 2024	S&RAD (PR&SD)

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
Number of progress reports on RRA Key Performance indicators at corporate level.	3	Annual: 4 Q1 :1 Q2 :1 Q3: 1 Q4 :1	Produce progress reports on approved RRA Key Performance indicators at corporate level in FY 2023/24.	Jul 2023- April 2024	S&RAD (PR&SD)
Percentage of automated reports of the approved RRA Key Performance Indicators at corporate level.	10%	Annual : 100% Q2 : 20% Q3 : 60% Q4 : 100%	Automate the reports of approved RRA Key Performance Indicators at corporate level.	Oct 2023-Mar 2024	PR &SD&IT
Number of implementation progress reports of TADAT action plan.	2	Annual : 3 Q2 : 1 Q3 : 1 Q4 : 1	Produce the implementation progress reports of TADAT action plan.	Oct 2023-Jun 2024	SRAD/PR &SD
Number of reports on implementation of MTRS actions	1	Annual: 2 Q2 :1 Q3: 1	Prepare implementation progress report for MTRS actions for FY 2023-24	<i>October 2023, April 2023</i>	S &RAD/PR &SD
Number of RRA annual activity report published.	1	Annual:1 Q2: 1	Prepare and publish on RRA website the RRA annual activity report for FY 2022/23	Jul-Dec 2023	S&RAD/PR &SD

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
Number of SMT retreat/workshops organised to discuss and agree on strategies to achieve revenue targets.	2	Annual: 2 Q1: 1 Q3: 1	Organise SMT retreat/workshops to discuss and agree on strategies to achieve revenue targets for FY 2023/24	Jul 2023, Jan 2024	SRAD/PR &SD
Number of implementation progress reports of resolutions adopted by the SMT in the retreats that discussed and agreed on strategies to achieve revenue targets.	3	Annual : 3 Q2 : 1 Q3 : 1 Q4 : 1	Produce the implementation progress reports of resolutions adopted by the SMT in the retreats that discussed and agreed on strategies to achieve revenue targets for FY 2023/24.	Oct 2022-Jun 2024	P&RD
Number of RRA action plan prepared and published.	1	Annual:1 Q4: 1	Produce and publish on RRA website the RRA action plan for FY 2024/25.	Dec 2022-Jun 2024	S& RAD/ PR &SD
% completion of milestones of RRA strategic plan 2024/25-2028/29.	2019- 2023/24	Annual :100 Q :20% Q2 :50 Q3 :75%	Prepare the RRA 2024/25- 2028/29 strategic plan	July 2023-June 2024	S& RAD/ PR &SD

Performance indicators	Baselines 2022/23	Targets 2023/24	Activities	Timelines	Responsible departments
	Strategic plan	Q4 :100%			
Number of impact assessment reports of RRA’s Projects.	0	Annual:2 Q2: 1 Q3:1	Conduct impact assessment of Local Government Tax Management system& Electronic Cargo Tracking system	December-Mar 2024	SPIU
Number of RRA Projects performance progress reports submitted to DPs.	4	Annual: 4 Q1: 1 Q2: 1 Q3: 1 Q4: 1	Produce 4 RRA Projects performance progress reports and submit them to DPs and MINECOFIN.	Jul 2023-Jun 2024	SPIU
Number of RPGC meetings organised and held.	4	Annual: 4 Q1: 1 Q2: 1 Q3: 1 Q4: 1	Organise 4 RRA Project Governance Committee (RPGC) meetings and produce related reports	Jul 2023-Jun 2024	SPIU