

RWANDA REVENUE AUTHORITY



TAXES FOR GROWTH AND DEVELOPMENT

RRA ACTION PLAN 2021/22

June 2021

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LIST OF ABBREVIATIONS

AD	Administration Division
AEO	Authorised Economic Operator
BI	Business Intelligence
BOD	Board of Directors
C&CSD	Communication & Customer Service Division
CIT	Corporate Income Tax
CSD	Customs Services Department
DRC	Democratic Republic of Congo
DTAs	Double Taxation Avoidance Agreements
DTD	Domestic Tax Department
DWH	Data Warehouse
EAC	East African Community
EBM V.2.0	Electronic Billing Machine Version Two
ECTS	Electronic Cargo Tracking System
EDMS	Electronic Document Management System
EIMS	Electronic Invoice Management System
EO	Executive Organ
ESW	Electronic Single Window
EUCL	Energy Utility Corporation Limited
FAQs	Frequently Asked Questions
Frw	Rwandan Francs
FY	Fiscal Year
GoR	Government of Rwanda
HQ	Headquarters
HRD	Human Resource Division
I&ID	Intelligence & Investigation Division
IA&ID	Internal Audit & Integrity Department
ICT	Information, Communication and Technology
IFMIS	Integrated Financial Management System
IPPIS	Integrated Personnel and Payroll Information System
IPSAS	International Public Sector Accounting Standards
IQP	Income Quarterly Prepayment
ISIC	International Standard Industrial Classification
ISMS	Information Security Management Systems
ISO	International Standard Organisation
ISO/IEC 27001	Information Security Management Systems
IT&DT	Information Technology & Digital Transformation Department
ITIL	Information Technology Infrastructure Library
KPIs	Key Performance Indicators
L&BAD	Legal and Board Affairs Department
LGMS	Local Government Tax Management System
M&E	Monitoring & Evaluation
MIFOTRA	Ministry of Public Service and Labour
MINECOFIN	Ministry of Finance and Economic Planning
MININFRA	Ministry of Infrastructure
MOU	Memorandum of Understanding
NBR	National Bank of Rwanda
NEC	National Electoral Commission

NIDA	National ID Agency
OAG	Office of the Auditor General
OSBP	One Stop Border Post
PAYE	Pay As You Earn
PIT	Personal Income Tax
PSF	Private Sector Federation
QMS	Quality Management System
RA&DAD	Risk Analysis & Data Analytics Division
RBM	Result Based Management
RCA	Rwanda Cooperative Agency
RDB	Rwanda Development Board
RESW	Rwanda Electronic Single Window
RIB	Rwanda Investigation Bureau
RISA	Rwanda Information Society Authority
RLMUA	Rwanda Land Center Management and Use Authority
RMB	Rwanda Mines, Petroleum and Gas Board
RMR	Risk Management Rules
RNP	Rwanda National Police
RPM&ED	Research, Planning, Monitoring & Evaluation Division
RPPA	Rwanda Public Procurement Authority
RRA	Rwanda Revenue Authority
RURA	Rwanda Utilities Regulatory Authority
S&RAD	Strategy & Risk Analysis Department
SPIU	Single Project Implementation Unit
SWOT	Strengths, Weaknesses, Opportunities and Threats
TAC	Tax Advisory Council
TADAT	Tax Administration Diagnostic Assessment Tool
TSC	Tariff Specification Codes
VAT	Value Added Tax
V-SDC	Virtual Sales Data Controller
WTO	World Trade Organisation

FOREWORD BY THE COMMISSIONER GENERAL



It is my great pleasure to present the Rwanda Revenue Authority action plan for FY 2021/22. It underscores our commitment to providing excellent service to taxpayers and fair enforcing of tax laws. Service delivery and legal enforcement are important priorities for the RRA, as reflected in our mission statement which states “mobilize revenue for national development through efficient and equitable services that promote business growth”.

This action plan highlights a range of specific activities to be undertaken within the 2021/22 fiscal year which are aligned to the four outcomes of our 2019-2024 Strategic Plan namely; improved customer service, enhanced tax compliance, improved employee engagement and development and strengthened the organisational capacity. It is also aligned to the RRA New Operating Model recommendations being implemented from 2020/21 fiscal year and showing the way that RRA needs to organize itself to respond to new challenges and opportunities.

In 2021/22, RRA revenue target for the national treasury has been set at Frw 1,774.6 billion, of which Frw 1,755.5 billion will be expected to come from central government taxes and Frw 19.1 billion from non-tax revenues on services collected by RRA. In addition, RRA has to collect Frw 87.4 billion of local government taxes and fees on behalf of all districts and City of Kigali, of which Frw 45.6 billion will be collected from local government taxes, while Frw 41.8 billion will come from local government fees.

We recognise that the fiscal environment in which we operate is very dynamic. A number of challenges persist including those posed by the covid-19 pandemic going into the future. At the RRA, the taxpayers and stakeholders come first and shall remain at the apex as we commit ourselves to provide them with services of high standards which they require and rightfully deserve.

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

A handwritten signature in blue ink, appearing to be 'Bizimana Ruganintwali Pascal'.

BIZIMANA RUGANINTWALI Pascal
Commissioner General

I. INTRODUCTION

The 2021/22 RRA Action Plan is the third one in implementing the RRA Strategic Plan 2019-2024. Core activities to be performed by RRA for the FY 2021/22 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-inforced.
- 3.4 Staff welfare programs improved.
- 3.5 Internal communication and staff engagement improved.

OUTCOME 4: STRENGTHENED ORGANIZATIONAL CAPACITY

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

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

FY 2021/22 marks the second year of the implementation of RRA's New Operating Model which shows the way that RRA needs to organize itself to respond to new challenges and opportunities.

The revenue targets set for 2021/22 are challenging more so during these unprecedented times but we remain optimistic that they will be attained due to the support that RRA enjoys from the Government of Rwanda, the Board of Directors, the strong partnership with the private sector, the good relationships with compliant taxpayers and the strong commitment that is always demonstrated by its staff.

II. CORPORATE STRATEGY STATEMENTS

RRA strategy statements as per the Strategic Plan 2019-2024 are defined as follows:

2.1 MISSION

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

2.2 VISION

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

2.3 CORE VALUES

The RRA value statements below reflect what we stand for and how we will conduct ourselves in the execution of this action plan. The core values have been reviewed and enhanced to meet the RRA's mission and vision as follows:

1. We are Customer-Focused:

- We treat our customers with **fairness** and **equity**
- We cater for our **customer needs** when delivering services
- We are **open** to customer concerns, ideas and **criticism** for our continuous improvement

2. We act with Integrity:

- We are **honest**, sincere and have high **ethical standards**
- We are **fair** and considerate in our treatment to others
- We show **respect, courtesy** and tolerance to the views of others
- We are open and work with **clarity** and consistency in dealing with our customers

3. We are Accountable:

- We **embrace** our government given mandate and trust for revenue collection and endeavor to deliver on it
- We assume **responsibility** for our decisions and actions as they affect our customers
- We are open, **reliable** and **transparent** in dealings with our customers

4. We work as a Team:

- We empower our people
- We involve our staff
- We value team work
- We are engaged

5. We are Professional:

- We commit to provide quality services to our clients
- Our work always aims to provide solutions to our clients
- We **embrace** best practice for innovation for continuous improvement
- We demonstrate **confidentiality** in dealing with our customers
- We **commit** to work with **Passion**.

2.4 RRA STRATEGIC PRINCIPLES

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

1. Efficiency

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

2. Fairness

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

3. Customer-centred

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

4. Data and Technology driven

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

III. SWOT ANALYSIS

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

Table 1: SWOT analysis

Strengths	Weaknesses
<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 model 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. 13. Existence of the RRA's New Operating Model. 	<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. Inaccurate data in some RRA systems. 4. Low rate of, and delayed tax debt recovery. 5. Some cases of poor customer care and service delivery. 6. Inadequate skills and competences in some technical areas. 7. Inefficiencies in our individual performance management. 8. Inappropriate working environment in some RRA offices. 9. Inadequate monitoring and evaluating mechanism of corporate priorities. 10. Corruption practices amongst some RRA officers. 11. Poor reading and research culture among RRA staff. 12. Low level of the implementation of audit recommendations. 13. Lack of business process flow mapping for some RRA processes.

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. Covid-19 pandemic affecting businesses and the corresponding taxes. 2. Existence of a cash-based economy encouraging non-compliance for some tax payers. 3. Low tax compliance culture by some taxpayers. 4. Political instabilities in some neighboring countries. 5. Rwanda is a landlocked country; this impacts trade and customs operations. 6. Delays in enactment of tax laws. 7. Tax base erosion due to increasing tax-incentives and exemptions. 8. New and constantly-evolving smuggling techniques. 9. Tax avoidance activities by some taxpayers. 10. Resistance to change to new technologies. 11. Cyber security threats. 12. Inadequate budget to finance some RRA priorities.

IV. ACTION PLAN PRIORITIES FOR 2021/22

In FY 2021/22, RRA will continue to focus on optimization of revenue collection from the current levels to enable the Government to meet its economic and social obligations.

For the financial year 2021/22, RRA revenue target for the national treasury has been set at Frw 1,774.6 billion, of which Frw 1,755.5 billion will be expected to come from central government taxes and Frw 19.1 billion from non-tax revenues on services collected by RRA.

In addition, RRA has to collect Frw 87.4 billion of local government taxes and fees on behalf of all districts and City of Kigali, of which Frw 45.6 billion will be collected from local government taxes, while Frw 41.8 billion will come from local government fees.

Revenue projections for FY 2021/22 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 2021/22

1. Improved customer service

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

- a) Automate the pre-populated VAT returns.
- b) Automate the application and issuance of Quittus Fiscal.
- c) Explore the possibilities of setting up tax service centres e.g. using Irembo, and deepen third-party coordination – all to result in increased productivity and less service cost.
- d) Conduct a feasibility study on use of motor vehicle digital log book that would replace the current yellow card to improve service delivery in motor vehicle division.
- e) Conduct a feasibility study on effective use of private notaries in the online transfers of motor vehicle in order to eliminate physical presence of the seller and buyer of a motor vehicle/cycle at RRA premises.
- f) Conduct a feasibility analysis on improvement of the service delivery in registration of new motorcycles from local dealers.
- g) Update the online version of RRA Tax Handbook according to the new changes in tax law and conduct its awareness in three official languages.
- h) Upgrade the RRA website according to the upgrade's needs implementation plan.
- i) Develop a strategic taxpayer service programme.
- j) Implement the annual taxpayers' education plan 2021/22.
- k) Finalise customer satisfaction survey on RRA service delivery, develop implementation plan of the survey recommendations and monitor its implementation.
- l) Introduce the Online self-service community based on the FAQs.
- m) Implement the RRA Customer Experience Management Strategy.

2. Enhanced tax compliance

The following key activities will be performed by RRA towards the achievement of this outcome:

- a) Review and standardise the taxpayer segmentation and classification policy.
- b) Review and enhance the correctness of ISIC in E-Tax.
- c) Continue systems integration E-tax-RPPA (e-procurement Umucyo), and E-tax-RCA.
- d) Finalise systems integration LGMS-Rwanda Land Center Management and Use Authority.
- e) Integrate computer assisted mass appraisal system in Local Government Tax management system.
- f) Automate in e-tax system penalties for non-filers and send an automated notification of fines to all non-filers after every due date and for all type of taxes.
- g) Automate non-payment notification messages.
- h) Automate in e-tax system the identification of shareholders, associated entities and related parties of registered companies.
- i) Assess the compliance level of large taxpayers and produce related report.

- j) Assess and start the acquisition of the information management system for informants, agents, evidence gathering and intelligence reporting.
- k) Acquire cameras along our borders with DRC in Rubavu for surveillance and anti-smuggling operations.
- l) Carry out enforcement operations of tax arrears.
- m) Develop and go-live VAT validation controls phase II in E-Tax system.
- n) Carry out reconciliation and updates of taxpayers' accounts for the remaining large and medium taxpayers.
- o) Evaluate the trends and causes of tax appeals.
- p) Review mineral tax law, tax procedure law and Local Government Tax law
- q) Acquire and install new baggage scanners at 5 border posts (Rusizi II, Ruhwa, Akanyaru Haut, Bugarama and Nemba).
- r) Create tariff specification codes in the RESW system in the Test Value towards automation of valuation database.
- s) Integrate tax stamp management system with e-tax and ESW systems.
- t) Conduct a feasibility study on implementation of fuel marking system using the latest technology.
- u) Extend usage of e-invoicing system to more VAT and non-VAT registered taxpayers.
- v) Implement consumer incentives to increase EBM compliance.
- w) Review and automate VAT refund process to allow low risk taxpayers to receive their VAT refunds automatically subject to post refund payment checking.
- x) Interface arrears database with declarations.
- y) Automate customs 'appeals process.
- z) Finalise development of single transaction portal and single application (integration with other government agencies).

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 2021/22.
- b) Review training curriculum.
- c) Upgrade the RRA e-learning platform and sensitize staff on its usage.
- d) Prepare staff individual development plans for support departments.
- e) Conduct impact assessment of RRA staff training.
- f) Implement coaching and mentoring policy framework.
- g) Establish and implement a framework to streamline talent acquisition and retention including a model for using outsourced/contractual services.
- h) Implement the succession planning policy.
- i) Develop power delegation policy.
- j) Implement the internal leadership program for RRA managers.
- k) Develop workforce planning policy.
- l) Develop and implement a culture framework as part of competency framework.
- m) Work with MIFOTRA to customize competency descriptors in RBM system.
- n) Develop an HR information system and integrate it with the IPPIS system.
- o) Deliver counseling services to staff.
- p) Implement a program for embedding RRA values.
- q) Conduct staff engagement survey.

4. Strengthened organisational capacity

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

- a) Implement internal and external audit recommendations and provide quarterly reports to the audit committee.
- b) Develop internal audit strategy and methodology.
- c) Conduct staff life style audits.
- d) Conduct integrity perception survey.
- e) Review and implement the integrity and anti-corruption strategy.
- f) Enforce ISO/IEC 27001:2013 Standard policies and procedures.
- g) Conduct impact assessment of risk mitigation strategies as indicated in risk registers.
- h) Assess the current Human Capacity Risks across most of the categories regarded as key in HR.
- i) Conduct feasibility studies for the construction of Huye and Rusizi Domestic Tax Offices.
- j) Rehabilitate the RRA/NEC/OAG complex.
- k) Carry out renovation works of: Cyanika border facilities and offices, Gatuna border staff accommodation, Huye Training Institute, Rusumo border staff accommodation, Rusizi II border post and Bugesera DTD Office.
- l) Complete all expected deliverables in the contract for integration of SAGE X3 with IFMIS.
- m) Conduct a feasibility study on migration of accounting functions from SAGE X3 into IFMIS.
- n) Further reduce number of bank accounts to leverage SAGE X3 capabilities.
- o) Conduct a feasibility study for migration of RRA oracle systems to affordable systems.
- p) Replace some of the existing stand-alone servers by blade servers which are more compact (take less space).
- q) Conduct a feasibility study on using cloud services.
- r) Replace obsolete client systems (desktops, laptops) with adequate ones.
- s) Enhance further the following modules in e-tax system: registration, debt management, audit case management, tax account and filing and payment modules.
- t) Develop the data security strategy.
- u) Develop RRA data governance framework.
- v) Conduct at least 3 research/studies in the field of taxation and tax administration issues.
- w) Conduct impact assessment of the Electronic Cargo Tracking system and SAGE X3 system.
- x) Review and update the RRA Strategic Plan 2019/20-2023/24 and design a comprehensive M&E framework for RRA.

V. MONITORING AND EVALUATION FRAMEWORK

In order for the 2021/22 RRA Action Plan to be effective and to ensure the planned activities are implemented and set targets are achieved, a monitoring and evaluation framework is required. Implementation of this action plan will be closely monitored by the RRA Executive Organ who will discuss quarterly monitoring reports to ensure significant progress towards achieving targets and implementing activities set out in this action plan.

Annex 1 shows the monitoring and evaluation framework of this action plan which contains Table 2 showing performance indicators, baselines, targets, key activities to deliver the RRA action plan outputs as well as the related timelines for implementation.

ANNEX 1: RRA ACTION PLAN 2021/22 MONITORING AND EVALUATION FRAMEWORK

Table 2: Performance Indicator, Baselines, Targets, Activities and Timelines for the RRA Action Plan 2021/22

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
STRATEGIC GOAL: OPTIMISED REVENUE COLLECTION					
Amount of central government tax revenue collection.	Frw 1,625.0 billion.	Frw 1,755.5 Bn Q1: Frw 416.3 Q2: Frw 435.3 Q3: Frw 426.7 Q4: Frw 477.2	Collect central government tax revenues.		DTD, CSD
Amount of Local Government tax revenue collection.	Frw 36.9 billion.	Frw 45.6 Bn Q1: Frw 1.9 Q2: Frw 23.2 Q3: Frw 18.3 Q4: Frw 2.2	Collect Local Government tax revenues.		DTD
Amount of Local Government fees revenue collection.	Frw 41.2 billion.	Frw 41.8 Bn Q1: Frw 10.3 Q2: Frw 10.9 Q3: Frw 10.5 Q4: Frw 10.1	Collect Local Government fees revenues.		DTD
Amount of non-tax revenue collected by RRA for the national treasury.	Frw 17.5 billion.	Frw 19.1 Bn Q1: Frw 4.2 Q2: Frw 4.4 Q3: Frw 4.9 Q4: Frw 5.6	Collect non-tax revenues for the national treasury.		Finance

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
OUTCOME 1: IMPROVED CUSTOMER SERVICE					
Level of customer satisfaction towards RRA services.	73% ¹	75%			C&CSD
<i>Output 1.1: Customer services simplified</i>					
Number of current manual handling processes shifted to online.	3	3 (additional)	Automate pre-populated PAYE returns for private institutions.	July 2021-June 2022	DTD (Leader) IT&DT
			<ul style="list-style-type: none"> • <i>Preparation of business requirements. (DTD)</i> • <i>System development and testing. (IT&DT)</i> • <i>System deployment and go-live. (IT&DT)</i> • <i>Assistance of users (RRA officers and taxpayers). (DTD)</i> 	<i>Jul-Sept 2021</i> <i>Oct-Dec 2021</i> <i>Jan-Mar 2022</i> <i>Apr-Jun 2022</i>	
			Automate the pre-populated VAT returns.	Oct 2021-Jun 2022	DTD (Leader) IT&DT
			<ul style="list-style-type: none"> • <i>Preparation of business requirements. (DTD)</i> • <i>System development and testing. (IT&DT)</i> • <i>System deployment, go-live and training of users. (IT&DT)</i> 	<i>Oct-Dec 2021</i> <i>Jan-Mar 2022</i> <i>Apr-Jun 2022</i>	

¹ Customer satisfaction survey, June 2018

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
			Automate the application and issuance of Tax Clearance Certificate (Quittus Fiscal). <ul style="list-style-type: none"> • <i>Preparation of business requirements. (DTD)</i> • <i>System development and testing. (IT&DT)</i> • <i>System deployment. (IT&DT)</i> 	Oct 2021-Jun 2022 <i>Oct-Dec 2021</i> <i>Jan-Mar 2022</i> <i>Apr-Jun 2022</i>	DTD (Leader) IT&DT
			Carry out post implementation support and enhancement of My RRA.	Jul 2021-Jun 2022	IT&DT
Number of key RRA services whose number of customer touch points reduced.	No baseline	4 Q2: 1 Q3: 1 Q4: 2	Operationalise the RRA One Stop Service Center,	May-June 2022	C&CSD
			Explore the possibilities of setting up tax service centres e.g. using Irembo, and deepen third-party coordination – all to result in increased productivity and less service cost.	Jan-Jun 2022	C&CSD
			Conduct a feasibility study on use of motor vehicle digital log book that would replace the current yellow card to improve service delivery in motor vehicle division.	Jul 2021-May 2022	DTD

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
			<ul style="list-style-type: none"> • <i>Establish a dedicated joint team that will conduct the feasibility study.</i> • <i>Engage all key stakeholders (Police, RURA, PSF, Insurance companies and MININFRA), in exploration of all possibilities of integration with them for the effective use of digital log book</i> • <i>Complete and submit the feasibility study to the management for approval</i> • <i>Implement the approved recommendations.</i> 	<p><i>Jul-Sept 2021</i></p> <p><i>Oct-Dec 2021</i></p> <p><i>Jan - May 2022</i></p> <p><i>June 2022</i></p>	
			<p>Conduct a feasibility study on effective use of private notaries in the online transfers of motor vehicle in order to eliminate physical presence of the seller and buyer of a motor vehicle/cycle at RRA premises.</p> <ul style="list-style-type: none"> • <i>Establish a dedicated joint team to conduct the feasibility study.</i> 	<p>Jul 2021-May 2022</p> <p><i>Jul-Sept 2021</i></p>	<p>DTD</p>

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
			<ul style="list-style-type: none"> Engage the association of notaries and private sector in exploration of effective ways of using private notaries in the online transfer Complete and submit the feasibility study to the management for approval. Implement the approved recommendations. 	<p>Oct-Dec 2021</p> <p>Jan-May 2022</p> <p>June 2022</p>	
			Conduct feasibility analysis on improvement of the service delivery in registration of new motorcycles from local dealers.	Jul-Dec 2021	DTD (Leader) IT&DT
Updated RRA Tax Handbook.	First edition of the RRA Tax Handbook.	RRA Tax Handbook updated according to the new changes in tax law.	Update the online version of RRA Tax Handbook according to the new changes in tax law and conduct its awareness in three official languages.	Jan-Jun 2022	C&CSD
RRA Website upgraded.	Tender process for hiring a consultant to conduct an audit on RRA website upgrading needs completed and contract signed.	Q1: Website audit to identify gaps and implementation plan completed.	Conduct an audit on RRA website upgrading needs towards improved efficiency and develop the upgrade's implementation plan.	Jul-Sept 2021	C&CSD (Leader) IT&DT
		Q2-Q3: RRA website upgrade completed and source code file submitted to RRA.	Upgrade the RRA website according to the upgrade's needs implementation plan.	Oct 2021-March 2022	C&CSD (Leader) IT&DT

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
<i>Output 1.2: Customer engagement improved</i>					
Level of implementation of the RRA tax education and awareness strategy 2020/21-2023/24.	40%	75% Q1: 50% Q2: 55% Q3: 65% Q4: 75%	Implement planned activities for 2021/22 of the RRA tax education and awareness strategy to ensure at least 75% of the strategy's initiatives are fully implemented by June 2022.	Jul 2021-Jun 2022	C&CSD
			Develop a strategic taxpayer service programme.	Jul-Dec 2021	C&CSD
Number of tax education sessions, meetings, seminars and workshops conducted.	60	60 Q1: 12 Q2: 20 Q3: 18 Q4: 10	Sensitize and educate taxpaying community, stakeholders, and general public through consultative meetings, workshops, tax dialogues, mobile promotions and seminars.	Jul 2020-Mar 2021	C&CSD
			Organize and conduct all activities entailed in the concept paper of the Taxpayer Appreciation Month for 2021.	Oct-Dec 2021	C&CSD
			Engage the existing tax friends' clubs through organising on quarterly basis tournaments/debates/essay competitions/ quiz/ and/or community involvement activities.	Oct 2021-Jun 2022	C&CSD

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
Number of communications /promotional campaigns conducted.	14	14 Q1: 3 Q2: 5 Q3: 3 Q4: 3	Conduct communication campaigns on IQP, role of tax to national development, tax compliance improvement plan and My RRA.	Jul-Sept 2021	C&CSD
			Conduct communication campaigns on IQP, anti-smuggling, EBM, Property Tax and Taxpayer Appreciation Month 2021.	Oct-Dec 2021	C&CSD
			Conduct communication campaigns on Rental Income Tax, Trading License, Income Tax and Customs Initiatives.	Jan-Mar 2022	C&CSD
			Conduct communication campaigns on IQP, EBM and Anti-smuggling.	Apr-Jun 2022	C&CSD
Number of workshops on tax compliance improvement plan for FY 2021/22.	12	13 Q1 : 3 Q2 : 4 Q3 : 3 Q4 : 3	Organise and conduct 13 workshops on tax compliance improvement plan for 2021/22.	Jul 2021-Jun 2022	C&CSD
Number of TAC meetings conducted.	60	60 Q1: 15 Q2: 15 Q3: 15 Q4: 15	Organise and conduct 60 Tax Advisory Council Meetings with Local Authorities and other stakeholders on the mobilization of taxes, across the country.	Jul 2021-Jun 2022	C&CSD

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
Number of meetings with PSF representatives conducted	2	4 Q1: 2 Q4: 2	Organise at least four meetings (including technical committee meetings) with PSF representatives under Tax Platform for Business Competitiveness Forum.	Two in Q1 and two in Q4	C&CSD
Implementation level of the recommendations of customer satisfaction survey 2021/22.	N/A	Annual: 30% Q2: 10% Q3: 20% Q4: 30%	Finalise customer satisfaction survey on RRA service delivery, develop implementation plan of the survey recommendations and monitor its implementation. <ul style="list-style-type: none"> Finalise the survey and develop implementation plan of the survey recommendations. (S&RAD) Implement survey's recommendations. (C&CSD) 	Jul 2021-Jun 2022 Jul-Sept 2021 Oct 2021-Jun 2022	S&RAD (Leader) C&CSD
A documented customs stakeholders' engagement plan in place.	N/A	Customs stakeholders' engagement plan developed and documented.	Develop and document a framework for customs stakeholders' engagement to improve communication.	Jul-Aug 2021	CSD
			Conduct consultative and interactive meetings with identified stakeholders.	Quarterly	CSD

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
<i>Output 1.3: Customer enquiry management improved</i>					
Number of new self-service and multi-channel support interfaces.		2 Q3: 1 Q4: 1	Introduce the Online self-service community based on the FAQs.	Apr-Jun 2022	C&CSD (Leader) IT&DT
			Extend the e-document management system (EDMS) to the RRA website to be at the stakeholders' disposal. <ul style="list-style-type: none"> • <i>Define system requirements and implementation plan. (C&CSD)</i> • <i>Develop and test the interface on RRA Website. (IT&DT)</i> • <i>Host the interface on RRA Website (go live). (IT&DT)</i> 	Jul 2021-Jun 2022 <i>Jul-Sept 2021</i> <i>Oct 2021-Mar 2022</i> <i>Mar-Jun 2022</i>	C&CSD (Leader) IT&DT
Number of service delivery reports produced.	2	4 Q1: 1 Q2: 1 Q3: 1 Q4: 1	Monitor how key RRA services are delivered and produce at least 4 related reports.	Jul 2021-Jun 2022	C&CSD
Percentage of implementation of the recommendations from the Call Center Performance Evaluation.	Feasibility Study Report on Call Center Upgrade Needs.	80%	Implement recommendations from the Call Center Performance Evaluation.	July 2021 – June 2022	C&CSD (Leader) IT&DT, HRD, AD

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
Average engagement rate of RRA's online and social media presence, interactivity and activeness.	Existing digital platforms.	1.9%	Create and disseminate content on all RRA digital communication platforms, attend and report users' queries.	Jul 2021-Jun 2022	C&CSD
Number of service delivery refresher sessions conducted with RRA staff.	6	6 Q1: 1 Q2: 2 Q3: 1 Q4: 2	Conduct 6 service delivery refresher sessions with RRA staff.	Jul 2021-Jun 2022	C&CSD
Number of RRA offices branded.	8	Annual: 8 Q1: 2 Q2: 2 Q3: 2 Q4: 2	Design branding materials and brand 8 RRA offices (2 every quarter).	Jul 2021-Jun 2022	C&CSD
Level of implementation of the RRA Customer Experience Management Strategy.	Preparation of RRA Customer Experience Management Strategy started.	30% Q3: 15% Q4: 30%	Complete the preparation of RRA Customer Experience Management Strategy.	Jul-Oct 2021	C&CSD
			Prepare the implementation plan of RRA Customer Experience Management Strategy.	Nov-Dec 2021	C&CSD

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
			Implement at least 30% of the RRA Customer Experience Management Strategy.	Jan-Jun 2022	C&CSD
OUTCOME 2: ENHANCED TAX COMPLIANCE					
Implementation level of the compliance improvement plan for FY 2021/22.	85%	88%			S&RAD (Leader) DTD, C&CSD, CSD, SI&DT
<i>Output 2.1: Tax base widened</i>					
Year on year percentage increase in the net total number of taxpayers in RRA tax registry.	10%	12%	Review the registration policy and legal provisions on registration.	Jul-Dec 2021	DTD
			<ul style="list-style-type: none"> • Engage stakeholders in reviewing the registration policy. • Review the registration policy and legal provisions on registration and filing. 	Jul-Sept 2021	
			Review and standardise the taxpayer segmentation and classification policy.	Oct-Dec 2021	
			Review and enhance the correctness of ISIC in E-Tax.	Jul-Dec 2021	DTD
				Oct-Dec 2021	DTD

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
			Use data matching and identify potential taxpayers to be registered for income tax, PAYE and VAT.	Apr-Jun 2022	S&RAD (Leader) DTD
			Put in place controls in E-Tax system requesting taxpayers to update their profiles (Telephone, email, physical address) during submission of tax returns. <ul style="list-style-type: none"> • Preparation of business requirements. (DTD) • System development and testing. (IT&DT) • Go live. (IT&DT) 	Jul 2021-Mar 2022 <i>Jul-Sept 2021</i> <i>Oct 2021-Feb 2022</i> <i>Mar 2022</i>	DTD (Leader) IT&DT
Number of MOUs negotiated with key partners on information/data exchange.	8 (RURA, NBR, NIDA, RDB, City of Kigali, EUCL, RLMUA and RMB)	2 (additional)	Negotiate for signing MOU with two new partners on information exchange.	Jan-Jun 2022	S&RAD (RA&DAD)
Number of new initiated stakeholders' systems integrations with RRA domestic tax systems.	1	3	Continue systems integration E-tax-RPPA (e-procurement Umucyo).	Jul 2021-Jun 2022	IT&DT (Leader) DTD
			Continue systems integration E-tax-RCA.	Jul 2021-Jun 2022	IT&DT (Leader) DTD

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
			Finalise systems integration LGMS-Rwanda Land Center Management and Use Authority.	Jul-Dec 2021	IT&DT (Leader) DTD
Year on year percentage change in total local government revenue collection (tax and fees).	8%	10%	Integrate computer assisted mass appraisal system in Local Government Tax management system.	Jan-Jun 2022	DTD
			Develop a comprehensive Local Government Tax Strategy.	Jan-Jun 2022	DTD
			Streamline and standardise the actions of Ngali Holdings Ltd.	Jul-Dec 2021	DTD
			Evaluate Ngali services and performance.	Mar-Jun 2022	DTD
RRA staff capacity on VAT gap analysis enhanced.	A model of VAT gap analysis built and VAT gap analysis for 2019 conducted.	Training sessions on VAT gap analysis conducted.	Conduct training sessions on VAT gap analysis.	Sept 2021-Apr 2022	S&RAD (RPM&ED)
Publication of tax expenditure report 2020 for Rwanda.	Tax expenditure report 2019 for Rwanda.	Tax expenditure report 2020 for Rwanda produced and published.	Produce tax expenditure report 2020 for Rwanda and present it to Executive Organ (EO).	Mar-Apr 2022	S&RAD (RPM&ED)

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
Number of Double Taxation Avoidance Agreements (DTAs) under negotiation, for which RRA technical support is provided.	0	4 Q2: 1 Q3: 1 Q4: 2	Provide technical support on negotiating at least 4 Double Taxation Avoidance Agreements (DTAs).	Oct 2021 - Jun 2022	L&BAD
<i>Output 2.2: Strategies to influence taxpayer compliance behaviour streamlined</i>					
Percentage of tax returns filed on time to total expected returns.	CIT/PIT: 75.9%	76.3%	Send an automated notice of assessment to non-payers and partial payers after every due date and for all tax types.	From Jul 2021	DTD
	PIT motor vehicles: 99.7%	99.8%	Automate in e-tax system penalties for non-filers and send an automated notification of fines to all non filers after every due date and for all type of taxes.	Oct 2021-Jun 2022	IT&DT (Leader) DTD
	VAT: 81.4%	81.8%	Review policy on CIT/PIT filing obligation in order to facilitate an effective enforcement of CIT/PIT filing obligation.	Oct-Dec 2021	DTD
	PAYE: 73.4%	73.8%	Flag after every due date the identified inactive taxpayers for deactivation to ensure the accuracy of the Taxpayer registry and increase the filing Rate.	Apr-Jun 2022	DTD

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
			Organize training sessions on customer relations and negotiation technics for the enforcement staff. (TADAT action)	Oct-Dec 2021	DTD
Number of manual processes automated to enhance tax compliance.	3	5	Automate taxpayer registration policy into e-tax system. <ul style="list-style-type: none"> • <i>Develop business requirements. (DTD)</i> • <i>System development, test and train users on the system. (IT&DT)</i> • <i>Deploy and go-live. (IT&DT)</i> • <i>Support users. (DTD)</i> 	Jan-Jun 2022 <i>Jan 2022</i> <i>Feb-Mar 2022</i> <i>Apr-May 2022</i> <i>Jun 2022</i>	DTD (Leader) IT&DT
			Automate non-payment notification messages. <ul style="list-style-type: none"> • <i>Prepare business requirements. (DTD)</i> • <i>System development and testing. (IT&DT)</i> • <i>System deployment and go-live. (IT&DT)</i> • <i>Support taxpayers. (DTD)</i> 	Jul 2021-Jun 2022 <i>Jul-Sept 2021</i> <i>Oct-Dec 2021</i> <i>Jan-Mar 2022</i> <i>Apr-Jun 2022</i>	DTD (Leader) IT&DT

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
			Automate alert messages to the enforcement officers for cases/files reaching garnishment level.	Jan-Jun 2021	IT&DT (Leader) DTD
			Automate detection of potential taxpayers through the supply chain analysis. <ul style="list-style-type: none"> • <i>Prepare business requirements (S&RAD, DTD)</i> • <i>Development and testing. (IT&DT)</i> 	Jul 2021-Mar 2022 <i>Jul-Sept 2021</i> <i>Oct 2021-Mar 2022</i>	S&RAD (Leader), DTD, IT&DT
			Automate in e-tax system the identification of shareholders, associated entities and related parties of registered companies. <ul style="list-style-type: none"> • <i>Engage RDB. (DTD)</i> • <i>Setting up technical working framework. (DTD)</i> • <i>Discuss and elaborate business requirement specifications. (DTD)</i> • <i>Start development phase. (IT&DT)</i> 	Jul 2021-Jun 2022 <i>Jul-Sept 2021</i> <i>Oct-Dec 2021</i> <i>Jan-Mar 2022</i> <i>Apr-Jun 2022</i>	DTD (Leader) IT&DT

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
			Automate post clearance audit case selection.	Jan-Jun 2022	S&RAD (RA&DAD)
			Automate monthly monitoring reports of beneficiaries of Gold Card Scheme and AEO program, 70 high risk companies, and commodities with confusing descriptions.	Jul-Sept 2021	S&RAD (RA&DAD)
Number of domestic tax audit cases completed (only comprehensive and issue oriented audits at final notice of assessment).	303	<p>636</p> <p>Large taxpayers: 96 (comprehensive: 90; issue oriented: 6) (Q1: 20; Q2: 27; Q3: 19; Q4: 30)</p> <p>Small & medium taxpayers (Kigali): 210 (comprehensive: 60; issue oriented: 150) (Q1: 50; Q2: 52; Q3: 54; Q4: 54)</p> <p>Small & medium taxpayers (Provinces): 330 (comprehensive: 58; issue oriented: 272) (Q1: 80; Q2: 80; Q3: 85; Q4: 85)</p>	Implement fully the domestic tax audit plan.	Jul 2021-Jun 2022	DTD
			Outsource some tax audit services.	Jan 2021-Jun 2022	DTD
			Strengthen (training and monitor) the computer assisted audit capacity.	Jul 2021-Jun 2022	DTD
			Update the list of Multinational entities resident in Rwanda.	Jan-Jun 2022	DTD
			Finalise audit manual that will guide tax auditors during audit of multinational companies.	Jul-Sept 2021	DTD
			Streamline and standardise the actions of tax advisors.	Jul 2021-Jun 2022	DTD

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
Number of Local Government tax audit cases completed (comprehensive at final notice of assessment).	42	48 (comprehensive) Q1 : 19 Q2 : 14 Q3 : 5 Q4 : 10	Implement fully the Local Government tax audit plan.	Jul 2021-Jun 2022	DTD
Number of post clearance audit cases completed.	Post Clearance Audits (CSD): 250	220 (70 comprehensive, 150 issue oriented) Q1: 60 Q2: 45 Q3: 55 Q4: 60	Implement fully the post-clearance audit plan. <ul style="list-style-type: none"> • Q1: 50 issue +10 comprehensive • Q2: 20 issue + 25 comprehensive • Q3 :40 issue + 15 comprehensive • Q4: 40 issue + 20 comprehensive 	Jul 2021-Jun 2022	CSD
Number of new risk management rules developed.	8	4 Q3 : 4	Develop new risk rules based on financial statements analysis and possible changes in tax laws.	Jan-Mar 2022	S&RAD (RA&DAD)
Number of risk analysis reports produced using different risk management rules.	6	8 Q1: 1 Q2: 4 Q3: 3	Identify risk cases using different risk management rules and produce analytical reports. (Q1: RMR 177; Q2: RMR 155, 183, 176, 194; Q3: RMR178, 181, 192).	Jul 2021-Mar 2022	S&RAD (RA&DAD)

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
Implementation level of the compliance improvement plan for FY 2021/22.	85%	85% Q1: 35% Q2: 50% Q3: 80% Q4: 85%	Establish a compliance enforcement strategy for filing, audit and investigation functions.	Jul-Dec 2021	S&RAD (RA&DAD)
			Monitor the implementation of compliance improvement plan for 2021/22 and produce related quarterly reports.	Jul 2021-Jun 2022	S&RAD (RA&DAD)
			Conduct impact assessment of different compliance improvement initiatives.	July 2021-Mar 2022	S&RAD (RA&DAD)
			Assess the compliance level of large taxpayers and produce related report.	Jan-Mar 2022	S&RAD (RA&DAD)
			Conduct economic sectors performance and tax compliance analysis.	Oct-Dec 2021	S&RAD (RA&DAD)
			Explore possibilities to introduce cooperative compliance initiatives for large taxpayers.	Jul-Oct 2021	DTD
			Develop tax compliance improvement plan for 2022/23.	Apr-Jun 2022	S&RAD (RA&DAD)
			Develop the customs strategy 2021-2024.	Oct 2021-Jun 2022	CSD

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
Number of public auctions in Customs.	4 public auctions for goods in public and private warehouses.	4 public auctions for goods in public and private warehouses.	Conduct public auctions for goods exceeded 6 months in public and private warehouses.	Quarterly	CSD
	2 public auctions at each border.	2 public auctions at each border.	Conduct public auctions for seized goods at customs borders.	Monthly	CSD
Number of intelligence reports submitted for investigation.	48	56 Q1: 14 Q2: 14 Q3: 14 Q4: 14	Carry out intelligence to identify potential cases for tax investigation, and produce related reports.	Jul 2021-Jun 2022	I&ID
			Assess and start the acquisition of the information management system for informants, agents, evidence gathering and intelligence reporting.	Jul 2021-Mar 2022	I&ID (Leader) IT&DT
			Identify risky areas for recruiting strategic informants and recruit at least 20 agents countrywide.	Jul 2021-Jun 2022	I&ID
Number of intelligence lead investigations completed.	48	56 Q1: 14 Q2: 14 Q3: 14 Q4: 14	Strengthen the staff technical capacity for conducting proactive, high-value intelligence and investigation.	Jul 2021-Mar 2022	HRD
			Conduct intelligence lead investigations and gather facts and evidences on civil and criminal cases.	Jul 2021-Jun 2022	I&ID

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
			Conduct at least 2 joint tax investigations (Q1:1; Q3:1) with RRA's stakeholders at national or regional level.	Jul 2021-Mar 2022	I&ID
Number of fraud cases prosecuted.	28	28 Q1: 7 Q2: 7 Q3: 7 Q4: 7	Identify potential criminal cases, compile evidences for civil and criminal cases, prepare joint technical reports and forward them for prosecution.	Jul 2021-Jun 2022	I&ID
Number of risk based and intelligence lead anti-smuggling operations and inspection conducted.	40	40 Q1: 10 Q2: 10 Q3: 10 Q4: 10	Review the RRA-RNP (RIB) MOUs.	Jul-Dec 2021	I&ID
			Conduct risk based and intelligence lead anti-smuggling operations and inspection.	Jul 2021-Jun 2022	I&ID
			Conduct at least 2 anti-smuggling and anti-fraud campaigns involving public awareness and field operations. (Q1:1; Q3:1)	Jul 2021-Mar 2022	I&ID (Leader) C&CSD
			Conduct joint study with RISA on the acquisition of cameras to be used in surveillance and anti-smuggling operations.	Jul-Sept 2021	I&ID

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
			Acquire cameras along our borders with DRC in Rubavu for surveillance and anti-smuggling operations.	Oct 2021-May 2022	I&ID
Domestic tax arrears collection as percentage of total recoverable domestic tax arrears.	Large taxpayers : 60%	75%	<ul style="list-style-type: none"> Carry out enforcement operations of domestic tax arrears as provided in debt management manual. Report on domestic tax bad debt to the management for the purpose of write off. Put in place a clear policy and procedure for debt write off. 	Jul 2021-Jun 2022	DTD
	Small & medium taxpayers: 60%	75%		October 2021	DTD
				Jan-Mar 2022	DTD
Local government arrears collection (tax & fees) as percentage of available debts to collect (opening balance status + new arrears during FY).	50%	50%	Carry out enforcement operations of local government tax and fees arrears as provided in the procedure.	Jul 2021-Jun 2022	DTD

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
Amount of customs arrears collection.	Frw 29.2 bn	Frw 33.6 bn (Frw 8.4 bn per quarter)	Carry out enforcement operations of tax arrears as provided in customs procedure.	Jul 2021-Jun 2022	CSD
			Engage the Ministry of Finance in order to address the issue of government customs arrears.	Jul 2021-Jun 2022	CSD
			Report on customs bad debt to the management for the purpose of write off.	Jul 2021-Jun 2022	CSD
Number of new validation controls introduced in RRA systems.	2	3 Q1: 1 Q3: 1 Q4: 1	Develop CIT & PIT validation controls phase II in e-Tax system. <ul style="list-style-type: none"> Develop business requirements. (DTD) Develop test cases. (IT&DT) Train users. (IT&DT) Deploy and go-live. (IT&DT) 	Jul 2021-Jun 2022 <i>Jul-Sept 2021</i> <i>Oct 2021-Mar 2022</i> <i>Apr 2022</i> <i>May-Jun 2022</i>	DTD (Leader) IT&DT
			Develop and go-live VAT validation controls phase II in E-Tax system.	July-Sept 2021	DTD (Leader) IT&DT
			Put in place a control mechanism to enforce unpaid assessed declarations by temporally suspending clearing agencies from the server within a given period.	Jan-March 2022	CSD

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
Number of taxpayers accounts reconciliation and update completed.	Reconciliation and update of 331 large and 90 medium taxpayers' accounts.	<p>Q1: Reconciliation and update of 53 large and 200 medium taxpayers' accounts.</p> <p>(Cumulatively from baseline: 384 large and 290 medium taxpayers' accounts).</p>	Carry out reconciliation and updates of taxpayers' accounts for the remaining 53 large and 753 medium taxpayers.	Jul 2021 - Jun 2022	DTD
		<p>Q2: Reconciliation and update of 200 medium taxpayers' accounts.</p> <p>(Cumulatively from baseline: 384 large and 490 medium taxpayers' accounts).</p>			
		<p>Q3: Reconciliation and update of 200 medium taxpayers' accounts.</p> <p>(Cumulatively from baseline: 384 large and 690 medium taxpayers' accounts).</p>			

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
		<p>Q4: Reconciliation and update of 153 medium taxpayers' accounts.</p> <p>(Cumulatively from baseline: 384 large and 843 medium taxpayers' accounts).</p>			
Number of new practice notes disseminated.	6	<p>6</p> <p>Q1: 2 Q2: 2 Q3: 1 Q4: 1</p>	Produce and disseminate at least 6 practice notes.	Jul 2021-Jun 2022	L&BAD
Number of new public rulings published.	2	<p>3</p> <p>Q1: 1 Q2: 0 Q3: 1 Q4: 1</p>	Prepare and publish on RRA website at least 3 public rulings.	Jul 2021-Jun 2022	L&BAD
			Develop and publish procedure for taxpayers to request a public ruling.	Jul-Sept 2021	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.	82%	82.2%	Handle on time appeal and amicable cases.	Jul 2021-Jun 2022	L&BAD
			Evaluate the trends and causes of tax appeals.	Jan-Mar 2022	L&BAD

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
Number of tax legislations reviewed/prepared and submitted.	4 (Excise tax law, tax procedure law and Ministerial Orders implementing income tax law and property tax law).	6 Q1: 2 Q2: 3 Q3: 1	Review mineral tax law.	Jul-Sept 2021	L&BAD
			Review tax procedure law.	Oct-Dec 2021	L&BAD
			Review Local Government Tax law.	Jul-Oct 2021	L&BAD (Leader) DTD
			Prepare and submit draft Ministerial orders implementing VAT law.	Jul-Sept 2021	L&BAD
			Prepare and submit draft Ministerial orders implementing income tax law.	Oct-Dec 2021	L&BAD
			Prepare and submit draft Ministerial orders implementing tax procedure law.	Jan-Mar 2022	L&BAD
A standardized operating procedures of clearing agencies in place and operational.	N/A	Standardized operating procedures of clearing agencies developed and implemented.	Develop and implement a procedure that redefines the role, accreditation process, operating standards, and monitoring of clearing agencies.	Sept-Oct 2021	CSD
			Conduct exercise for licensing of clearing agencies on time	Dec 2021	CSD

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
Number of new baggage scanners installed at key border posts.	7 (Kagitumba, Rusumo, Petite Barriere, La Corniche and Airport Kigali, Gatuna, Cyanika)	5	Acquire and install new baggage scanners at 5 border posts (Rusizi II, Ruhwa, Akanyaru Haut, Bugarama and Nemba).	Jul 2021 – Feb 2022	AD
<i>Output 2.3: Valuation controls in customs strengthened</i>					
Number of updates of customs test value.	4	4 Q1: 1 Q2: 1 Q3: 1 Q4: 1	Conduct assessment and profiling to update the test value focusing on high risk product.	Quarterly	CSD
Percentage increase in total number of tariff specification codes (TSC) created in RESW system for different commodities in the Test Value.	Total number of the existing TSC: 9,000	20% increase (from the baseline) Q1: 5% Q2: 10% Q3: 15% Q4: 20%	Create tariff specification codes in the RESW system in the Test Value towards automation of valuation database.	Jul 2021-Jun 2022	CSD

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
Output 2.4: Management of consumption taxes improved					
Year on year percentage change in Excise duty collections.	0.7%	2.6%	Integrate tax stamp management system with e-tax and ESW systems.	Jul 2021-Jun 2022	IT&DT (Leader) DTD
			<ul style="list-style-type: none"> • Prepare user requirements. (DTD) • Requirement analysis. (IT&DT) • Start sytem development phase. (IT&DT) 	<ul style="list-style-type: none"> Jul-Sept 2021 Oct-Dec 2021 Jan-June 2022 	
			Conduct a feasibility study on implementation of fuel marking system using the latest technology.	Mar-Jun 2022	CSD
Total number of non-VAT registered taxpayers having e-invoicing system V.2.	3,000	7,000 Q1: 4,000 Q2: 5,000 Q3: 6,000 Q4: 7,000	Extend usage of e-invoicing system to non-VAT registered taxpayers.	Jul 2021-Jun 2022	DTD
VAT registered taxpayers having e-invoicing system as percentage of total VAT registered taxpayers.	87%	95% Q1: 90% Q2: 92% Q3: 94% Q4: 95%	Expand usage of Virtual Sales Data Controller (VSDC) for taxpayers with private invoicing systems.	Jul 2021-Jun 2022	DTD
			Adopt the online EBM for taxpayers with few invoices per month.	July 2021	DTD
			Adopt the e-invoicing system Mob App.	Jul 2021-Jun 2022	DTD

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
Taxpayers having e-invoicing system V.2 as percentage of total taxpayers having e-invoicing system (Migration from V.1 to V.2).	60%	80% Q1: 65% Q2: 70% Q3: 75% Q4: 80%	Install electronic invoicing system V.2 to more VAT registered taxpayers.	Jul 2021-Jun 2022	DTD
Y-o-Y percentage change in number of e-invoices issued.	10%	15%	Conduct mystery shopping to detect non-compliance cases and take appropriate actions.	Jul 2021-Jun 2022	DTD
			Implement consumer incentives to increase EBM compliance.	Jul 2021-Jun 2022	DTD
			Conduct EBM enforcement field operations by category of EBM users informed by data analytics.	Jul 2021-Jun 2022	DTD (Leader) I&ID
			Develop and deploy a centralized risks rules dashboard for piloting EBM division compliance operations. <ul style="list-style-type: none"> • <i>Deploy and test the first prototype.</i> • <i>Revise and update risk rules related to EBM compliance operations.</i> 	Jul 2021-Jun 2022 <i>Jul-Dec 2021</i> <i>Jan-Jun 2022</i>	S&RAD (RA&DAD)

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
Average number of days to issue a VAT refund.	50	45	Carry out automatic refund (Desk audit) for all VAT refund claims reviewed through VAT validation controls.	From July 2021	DTD
			Review and automate VAT refund process to allow low risk taxpayers to receive their VAT refunds automatically subject to post refund payment checking.	Jul-Sept 2020	S&RAD (Leader) DTD
			Introduce automatic refunds for AEO and Gold Card beneficiaries.	Jul-Sept 2021	S&RAD (Leader) DTD
<i>Output 2.5: Trade facilitation strengthened</i>					
Time taken to clear goods from payment to exit.	2 days 214 minutes.	Red: 24 hrs Yellow: 12 hrs Blue: 2 hrs	Establish a joint committee to monitor time release.	September 2021	CSD
			Conduct sensitization and awareness on the Trade portal through Private Sector Federation umbrellas across the country.	Dec 2021-Feb 2022	CSD
			Undertake actions to implement category C measures of the WTO Trade facilitation Agreement.	Jul 2021-Jun 2022	CSD

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
			Document and publish process of other trade procedures (e.g. import of agriculture inputs).	Oct-Dec 2021	CSD
			Review customs process and procedures.	Jul 2021-Jun 2022	CSD
			Implement the Electronic Cargo Tracking system in central corridor. <ul style="list-style-type: none"> • <i>Conduct further engagements in the region to explore possibilities of integrating the Electronic Cargo Tracking System to the central corridor.</i> • <i>Develop a frame work under which the Data bundles for the ECTS shall be catered for in the ordinary budget</i> 	Jul 2021-Jun 2022 <i>Jul 2021-Jun 2022</i> <i>Jul 2021-Jun 2022</i>	CSD
Number of new enhanced or automated processes in customs.	3	5 (additional)	Interface arrears database with declarations.	July 2021	CSD
			Propose a plan that will enable warehouse operators to use an appropriate warehouse reporting system.	Apr-June 2022	CSD
			Automate customs 'appeals process.	Jan-Jun 2022	CSD

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
			Enhance the arrears module to improve its monitoring and reporting capability.	July-Sept 2021	CSD
			Enhance temporary importation reporting system.	July-Dec 2021	CSD
			Enhance the module of entry card by adding other categories (CD, CARNET DE PASSAGE, DRC border facilities).	Oct-Dec 2021	CSD
Number of new integrations with ESW developed.	2	4 Q2:1 Q3:2 Q4:1	Finalise development of single transaction portal and single application (integration with other government agencies).	Oct 2021-Mar 2022	CSD
			Finalise digitisation of advance passenger information.	Jul 2021-Mar 2022	CSD
			Automate AEO vetting process on both National and EAC level.	Jan-Apr 2022	CSD
			Automate online certificate of origin at the EAC level (partner states of Kenya, Tanzania and Burundi).	Oct-Dec 2021	CSD

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
Total number of AEO beneficiaries	60	65 (Q4)	Conduct public awareness on AEO program and vetting of applicants.	Oct-Dec 2021	S&RAD (RA&DAD)
			Extend beneficiaries of Authorized Economic Operators to domestic taxpayers and exporters.	Jan-Jun 2022	S&RAD (RA&DAD)
Total number of Gold Card Scheme beneficiaries.	135	140 (Q4)	Carry out recruitment of new Gold card scheme beneficiaries including domestic taxpayers and exporters.	Jan-Jun 2021	S&RAD (RA&DAD)
OUTCOME 3: IMPROVED EMPLOYEE ENGAGEMENT AND DEVELOPMENT					
Overall staff engagement rate.	73% ²	76%			
<i>Output 3.1: Staff learning and development improved</i>					
% of staff training programs delivered as compared to the approved annual plan.	80%	80% Q1: 20% Q2: 40% Q3: 60% Q4: 80%	Implement the RRA staff training plan FY 2021/22.	Jul 2021-Jun 2022	HRD
			Review training curriculum.	Jul-Dec 2021	HRD
			Strive for accreditation of customs courses through partnership with the University of Rwanda.	Jul 2021-Jun 2022	HRD

² Staff satisfaction survey conducted in 2017/18

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
% of RRA staff using E-learning platform.	10%	50% Q1: 30% Q2: 35% Q3: 45% Q4: 50%	Upgrade the RRA e-learning platform and sensitize staff on its usage.	Jul 2021-Jun 2022	HRD
Establishment of staff individual development plans.	Staff individual development plans for IT&DT, DTD and CSD Departments.	Staff individual development plans for support departments established.	Prepare staff individual development plans for support departments.	Jul-Sept 2021	HRD
Report on the impact assessment of RRA staff trainings.	N/A	Impact assessment report of RRA staff trainings approved.	Conduct impact assessment of RRA staff trainings. <ul style="list-style-type: none"> <i>Tender process for hiring a consultant to conduct the assessment completed and contract signed.</i> <i>Impact assessment conducted and report produced.</i> 	Jul 2021-Mar 2022 <i>Jul-Dec 2021</i> <i>Jan-Mar 2022</i>	HRD
Number of staff undergoing coaching and mentoring program.	0	60	Implement coaching and mentoring policy framework. <ul style="list-style-type: none"> <i>Train staff on coaching and mentoring and sign coaching agreement.</i> 	Jul 2021-Jun 2022 <i>Jul 2021</i>	HRD

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
			<ul style="list-style-type: none"> Undertake coaching and mentoring program. 	Aug 2021-Jun 2022	
Output 3.2: Succession planning and talent management established					
Staff turnover rate at managerial positions (only managers who leave the institution voluntarily).	2.5%	2.3%	Establish and implement a framework to streamline talent acquisition and retention including a model for using outsourced/contractual services.	Jul 2021-Jun 2022	HRD
Percentage of managerial positions filled from external market to total managerial positions filled.	80%	78%	Implement the succession planning policy. <ul style="list-style-type: none"> Review potential successors for the position of Commissioner and Assistant commissioner. Assess their gaps (leadership) and close the gap for better fit. Conduct career conversion and maintain records 	Jul 2021-Jun 2022 Jul-Sept 2021 Oct 2021-Mar 2022 Oct 2021-Mar 2022	HRD
			Develop power delegation policy.	Jul-Sept 2021	
Number of staff who have completed the internal leadership program successfully.	60	150 Q1 : 22 Q2 : 60 Q3 : 100 Q4 : 150	Implement the internal leadership program for RRA managers.	Jul 2021-Jun 2022	HRD

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
Workforce planning policy in place.	N/A	Workforce planning policy developed and approved.	Develop workforce planning policy.	Jan-July 2022	HRD
<i>Output 3.3: Performance management system re-inforced</i>					
Percentage of quarterly performance discussions for RRA managers conducted.	90%	95%	Develop and implement a culture framework as part of competency framework.	Jan-Jun 2022	HRD
			Work with MIFOTRA to customize competency descriptors in RBM system.	Oct-Dec 2021	HRD
			Develop an HR information system and integrate it with the IPPIS system.	Jul 2021-Mar 2022	HRD
<i>Output 3.4: Staff welfare programs improved</i>					
Staff turnover rate. (Considering total number of staff who leave RRA).	2.6%	2.0%	Develop HR staff and departmental champions to provide counseling services to their teams.	Jul-Oct 2021	HRD
			Deliver counseling services to staff.	Jul 2021-Jun 2022	HRD
			Implement the approved staff welfare projects.	Jul 2021-Jun 2022	HRD
			Complete an assessment of office ergonomics for staff wellness and implementation for improvements.	Jul 2021-Jun 2022	HRD

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
<i>Output 3.5: Internal communication and staff engagement improved</i>					
Level of implementation of the RRA's internal communication plan.	90%	100%	Implement all RRA's internal communication plan initiatives scheduled for FY 2021/22.	Jul 2021-Jun 2022	HRD
			Develop a comprehensive homeworking plan including an effective monitoring system.	Jul-Dec 2021	HRD
			Implement a program for embedding RRA values.	Jul 2021-Jun 2022	HRD
			Conduct staff engagement survey and produce a report.	Feb - Mar 2022	HRD
OUTCOME 4: STRENGTHENED ORGANISATIONAL CAPACITY					
Cost of collection ratio.	3.3%	3.0%			
<i>Output 4.1: Internal controls systems strengthened</i>					
Number of RRA full BOD meetings held (excl. committees)	4	4 Q1: 1 Q2: 1 Q3: 1 Q4: 1	Organise at least 4 RRA full BOD meetings and produce related reports.	Jul 2021-Jun 2022	L&BAD

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
Percentage of RRA BOD resolutions that are at least 6 months old fully implemented.	100%	100%	Monitor on a regular basis the implementation of the Board resolutions and produce related reports.	Jul 2021-Jun 2022	L&BAD
Percentage of fully implemented audit recommendations compared to the total number of recommendations to be implemented.	50%	70% Q1: 30% Q2: 40% Q3: 60% Q4: 70%	Implement internal and external audit recommendations and provide quarterly reports to the audit committee.	Jul 2021-June 2022	All departments (IA&ID to coordinate)
			Automate tracking the implementation of audit recommendations.	Jul-Dec 2021	IA&ID
Number of internal audits completed.	16	Annual :16 Q1: 4 Q2: 4 Q3: 4 Q4: 4	Conduct internal audit assignments and produce related reports.	Jul 2021-June 2022	IA&ID
			Develop internal audit strategy and methodology.	Jul-Dec 2021	IA&ID
Number of QMS audits completed.	10	10 Q1: 3 Q2: 3 Q3: 2 Q4: 2	Conduct planned QMS audits, monitor the implementation of their recommendations and produce related reports.	Jul 2021-June 2022	IA&ID

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
Number of RRA staff integrity investigation cases completed.	30	Annual: 30 Q1: 7 Q2: 7 Q3: 8 Q4: 8	Carry out RRA staff integrity investigations and produce reports.	Jul 2021-Jun 2022	IA&ID
			Conduct staff life style audits.	Jul 2021-Jun 2022	IA&ID
			Review and implement the integrity and anti-corruption strategy.	Jul 2021-Jun 2022	IA&ID
			Acquire asset declaration software.	Jul-Dec 2021	IA&ID
			Conduct integrity perception survey.	Jul-Sept 2021	IA&ID
Implementation of ISO/IEC 27001:2013 Standard (Information Security Management Systems: ISMS) at RRA.	RRA certified ISO 27001:2013	Q1-Q4: ISO/IEC 27001:2013 Standard (Information Security Management Systems: ISMS) at RRA fully implemented.	Enforce ISO/IEC 27001:2013 Standard policies and procedures.	Jul 2021 – Jun 2022	IT&DT
			Conduct information security awareness training.	Jul 2021 – Jun 2022	IT&DT
Implementation of knowledge management strategy.	Knowledge management strategy developed and approved.	Knowledge management strategy implemented.	Implement the knowledge management strategy.	Jul 2021-Jun 2022	HRD
Implementation level of risk mitigation strategies.	70%	75%	Monitor the implementation of risk mitigation strategies and produce quarterly reports.	Quarterly	S&RAD (RA&DAD)

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
			Conduct impact assessment of risk mitigation strategies as indicated in risk registers.	Jan-Mar 2022	S&RAD (RA&DAD)
			Assess the current Human Capacity Risks across most of the categories regarded as key in HR.	Jul-Dec 2021	HRD
Level of the implementation of the RRA procurement plan.	94%	Annual: 95% Q1: 5% Q2: 40% Q3: 70% Q4: 95%	Prepare and publish the procurement plan on E-procurement website (Umucyo).	July 2021	AD
			Revise the RRA procurement plan and publish it on E-procurement website (Umucyo).	Dec 2021 and March 2022.	AD
Number of feasibility studies for construction works in RRA.	2	2	Conduct feasibility studies for the construction of Huye and Rusizi Domestic Tax Offices.	Jul 2021-Mar 2022	AD
			<ul style="list-style-type: none"> <i>Tender process for hiring firm to conduct feasibility studies.</i> <i>Conduct the studies</i> 	<i>Jul-Dec 2021</i> <i>Jan-Mar 2022</i>	
			Conclude the feasibility study for the extension of Rusumo OSBP office and staff accommodation.	Jul-Dec 2021	

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
			Prepare an implementation plan for addressing challenge of insufficient office space and high cost of renting.	Jul-Dec 2021	AD
			Expedite stakeholders engagement and discussions aimed at relocating the customs administration.	Jul 2021-Jun 2022	AD
Level of execution of all planned works for the rehabilitation of RRA/NEC/OAG complex.	Renovation works of the 3 rd floor, 2 nd floor, 1 st floor and ground floor of the OAG block, completed.	Q1 : Renovation works of the 3 rd floor, 2 nd floor, 1 st floor and ground floor of the NEC block, completed.	Rehabilitate the RRA/NEC/OAG complex and ensure the execution level of all planned works for the whole rehabilitation reaches 85% by end June 2022.	Jul 2021-Jun 2022	AD
		Q2 : Renovation works of the 6 th floor, 5 th floor, 4 th floor and 3 rd floor of the RRA block Wing A, completed.			
		Q3 : Renovation works of the 2 nd floor and 1 st floor of the RRA block Wing A, completed.			

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
		Renovation works of the 6 th floor, 5 th floor, 4 th floor and 3 rd floor of the RRA block Wing B; and those of Auditorium started and completed at 85%.			
Number of major RRA fixed assets renovated (civil and masonry works and electrical and plumbing repairs).	3	6	Carry out renovation works of: 1) Cyanika border facilities and offices, 2) Gatuna border staff accommodation, 3) Huye Training Institute, 4) Rusumo border staff accommodation, 5) Rusizi II border post and 6) Bugesera DTD Office.	Jul 2021-Jun 2022	AD
A proposal on reviewing the RRA transport management system in place.	N/A	A proposal on reviewing the RRA transport management system prepared and submitted for approval.	Prepare and submit for approval a proposal determining the appropriate transport needs for all staff, phasing out the current use of RRA buses and coming with options of using RRA staff & vehicles to deliver letters.	Jul- Dec 2021	AD
Further upgrade and enhancements of SAGE X3 system.	Upgraded and enhanced SAGE X3	SAGE X3 further upgraded, enhanced and technical support provided.	Carry out SAGE X3 upgrade and installation of new patches, enhancements, technical support, users' trainings and certification.	July 2021- June 2022	Finance

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
			Adopt IPSAS accrual accounting system in line with GoR public financial management system.	July 2021- June 2022	Finance
			Conduct a feasibility study on migration of accounting functions from SAGE X3 into IFMIS.	Jul-March 2022	Finance
Level of integration of SAGE X3 with IFMIS.	Scoping study, integration development and report development completed.	User Acceptance Test and Final Acceptance completed.	Complete all expected deliverables in the contract for integration of SAGE X3 with IFMIS.	Jul-Sept 2021	Finance
Number of RRA bank accounts.	217	80 Q1: 183 Q2: 149 Q3: 115 Q4: 80	Further reduce number of bank accounts to leverage SAGE X3 capabilities.	July 2021- June 2022	Finance
Number of Entity Financial statements	12	12	Produce and submit monthly financial statements.	Not later than 15 th day of the following month	Finance
			Produce and submit annual financial statement 2020/21.	July 2021	Finance

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
Number of Revenue Accountability Reports	12	12	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 2020/21.	July 2021	Finance
Level of RRA annual budget execution.	95%	97% Q1: 18% Q2: 37% Q3: 67% Q4: 97%	Prepare the RRA revised budget for FY 2021/22 and submit it to MINECOFIN.	December 2021	Finance
			Prepare the RRA budget for FY 2022/23 and submit it to MINECOFIN.	Feb-Mar 2022	Finance
			Prepare and submit monthly and quarterly budget execution reports.	Not later than 15 th day of the following month.	Finance
<i>Output 4.2: IT infrastructure capacity strengthened</i>					
Level of availability and efficiency of IT services.	96%	98%	Conduct a feasibility study for migration of RRA oracle systems to affordable systems. <ul style="list-style-type: none"> • <i>Tender process</i> • <i>Conduct feasibility study.</i> 	Jul 2021-Mar 2022 <i>Jul-Dec 2021</i> <i>Jan-Mar 2022</i>	IT&DT

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
			Prepare a consistent IT equipment replacement strategy and its implementation plan. <ul style="list-style-type: none"> • <i>Tender process</i> • <i>Prepare the strategy and its implementation plan.</i> 	Jul 2021-Jun 2022 <i>Jul-Dec 2021</i> <i>Jan-Jun 2022</i>	IT&DT
			Prepare a networking equipment and cabling replacement policy.	Jul-Dec 2021	IT&DT
			Acquire the electrical power monitoring system.	Jul-Dec 2021	IT&DT
			Replace some of the existing stand-alone servers by blade servers which are more compact (take less space). <ul style="list-style-type: none"> • <i>Tender process</i> • <i>Supplying servers.</i> 	Jul 2021-Jun 2022 <i>Jul-Dec 2021</i> <i>Jan-Jun 2022</i>	IT&DT
			Replace the existing Mail Management System with a modern one. <ul style="list-style-type: none"> • <i>Tender process</i> • <i>Supplying the system.</i> 	Jul 2021-Jun 2022 <i>Jul-Dec 2021</i> <i>Jan-Jun 2022</i>	IT&DT

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
			<p>Acquire and implement a system to monitor IT service levels in line with Information Technology Infrastructure Library (ITIL).</p> <ul style="list-style-type: none"> • <i>Procuring the IT Service Management System.</i> • <i>Conduct ITIL staff training and certification ; and adopt ITIL practices.</i> 	<p>Jul 2021-Jun 2022</p> <p><i>Jul-Dec 2021</i></p> <p><i>Jan-Jun 2022</i></p>	IT&DT
			<p>Conduct a feasibility study on using cloud services.</p>	<p>Jan-March 2022</p>	IT&DT
			<p>Enhance network and electrical power system for all IT Infrastructure (HQ, Customs Gikondo & DR).</p>	<p>Oct 2021 – Jun 2022</p>	IT&DT
			<p>Introduce a Single Sign-On solution for IT systems.</p>	<p>Jul 2021-Jun 2022</p>	IT&DT
			<p>Acquisition/Maintenance/Upgrade of other IT infrastructure (software, hardware, IT Consumables and accessories):</p> <ul style="list-style-type: none"> • <i>Implementation of BYOD: (Bring your Own device), Upgrade ISE</i> • <i>Acquisition of two small firewall (Sophos)</i> 	<p>Jul-Dec 2021</p>	IT&DT

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
			<ul style="list-style-type: none"> Acquisition of two CISCO firewalls (for HQ) Two Load balancer for DR site. 		
Percentage of laptops that are more than 4 years old and desktops that are 5 years old, replaced.	45%	100%	Replace obsolete client systems (desktops, laptops) with adequate ones.	Jul 2021-Jun 2022	IT&DT
Number of modules further enhanced in E-tax system.	3	4	Enhance further registration, debt management and audit case management modules in e-tax system: <ul style="list-style-type: none"> Prepare business requirements specifications. (DTD) Validate the business requirements specifications with system developers. (DTD) System development (IT&DT) Testing (DTD) Go live and implementation (IT&DT, DTD) 	Oct 2021-Jun 2022 <i>Oct-Dec 2021</i> <i>December 2021</i> <i>Jan-Apr 2022</i> <i>May 2022</i> <i>June 2022</i>	DTD (Leader) IT&DT

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
			Enhance the tax account module to automatically fetch refunds and credit notes approved and paid: <ul style="list-style-type: none"> • <i>Prepare business requirements specifications. (DTD)</i> • <i>Validate the business requirements specifications with system developers. (DTD)</i> • <i>System development (IT&DT)</i> • <i>Testing (DTD)</i> • <i>Go live and implementation (IT&DT, DTD)</i> 	Jul 2021-Mar 2022 <i>Jul-Sept 2021</i> <i>Sept 2021</i> <i>Oct 2021-Jan 2022</i> <i>February 2022</i> <i>March 2022</i>	DTD (Leader) IT&DT
			Enhance filing and payment module to automate the non-payers notice of assessment . <ul style="list-style-type: none"> • <i>Prepare business requirements specifications. (DTD)</i> • <i>Validate the business requirements specifications with system developers. (DTD)</i> • <i>System development (IT&DT)</i> • <i>Testing (DTD)</i> 	Jul 2021-Mar 2022 <i>Jul-Sept 2021</i> <i>Sept 2021</i> <i>Oct 2021-Jan 2022</i> <i>February 2022</i>	DTD (Leader) IT&DT

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
			<ul style="list-style-type: none"> Go live and implementation (IT&DT, DTD) 	March 2022	
			Carry out documentation of RRA Information Technology environment. <ul style="list-style-type: none"> Tender process Document RRA IT environment. 	Jul 2021-Jun 2022 Jul-Dec 2021 Jan-Jun 2022	IT&DT
Output 4.3: Data collection, analysis, management and security enhanced					
Level of implementation of the RRA data science strategy.	RRA data science strategy and implementation plan in place.	Annual implementation plan 2021/22 of the RRA data science strategy fully implemented.	Deploy privileged access management solution (PAM).	Jul 2021 – Mar 2022	IT&DT
			Implement the annual plan (2021/22) of data science strategy.	Jul 2021-Jun 2022	S&RAD (RA&DAD)
			Integrate MY RRA into data warehouse and BI system. <ul style="list-style-type: none"> Requirements gathering and analysis. Development, Testing and Deployment. 	Jul 2021-Jun 2022 Jul-Sept 2021 Oct 2021-Jun 2022	IT&DT

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
Enhancement of data security in RRA.	Upgraded and hardened RRA 3 domain controllers, Linux and windows servers.	Data security in RRA enhanced through acquiring security tools and developing data security strategy.	Acquire information security tools and enhance existing ones	Apr-Jun 2022	IT&DT
			Develop the data security strategy.	Jul 2021-June 2022	IT&DT
Process for building new RRA data centre or upgrading the existing one started.	Existing data centre (small room and under standards)	Start the process of building of new RRA data centre/ upgrading the existing one.	Assess what is needed to build a new data center/ upgrade the existing one.	Jul-Dec 2021	IT&DT
			Prepare a project plan.	Jan – Jun 2022	IT&DT
Number of new reporting data applications deployed by data science team.	7	7 Q1: 1 Q2: 2 Q3: 2 Q4: 2	Develop and integrate at least 7 new reporting data applications.	Jul 2021-Jun 2022	S&RAD (RA&DAD)
RRA data governance framework in place.	Submission of call for expression of interest.	Q3: RRA data governance framework developed and submitted for approval.	Develop RRA data governance framework and submit it for approval. <ul style="list-style-type: none"> Carry out tender process for hiring consultant to develop RRA data governance framework. Develop RRA data governance framework and submit it for approval. 	Jul 2021-Mar 2022 Jul-Dec 2021 Jan-Mar 2022	S&RAD (RPM&ED)

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
Publication of tax statistics in Rwanda 5 th edition.	Tax statistics in Rwanda, 4 th edition.	Q4: Tax statistics in Rwanda, 5 th edition published.	Prepare and publish tax statistics in Rwanda, 5 th edition. <ul style="list-style-type: none"> • <i>Compile data for the 5th edition of tax statistics in Rwanda.</i> • <i>Publish tax statistics in Rwanda, 5th edition.</i> 	Aug 2021-May 2022 Aug 2021-Mar 2022 April-May 2022	S&RAD (RPM&ED)
<i>Output 4.4: Planning, monitoring and evaluation capacity improved</i>					
Number of research/study reports on tax issues.	2	Annual: 3 Q3: 1 Q4: 1	Conduct a research to investigate reasons for large VAT compliance gap in manufacturing, trade and transport, hospitality sector and public administration sectors.	Jul-Dec 2021	S&RAD (RPM&ED)
			Conduct a survey on perception of taxpayers and other RRA's stakeholders, towards professionalism and competencies in tax audit function.	Jul-Sept 2021	S&RAD (RPM&ED)
			Conduct an assessment of the burden of taxes, fees and other contributions on small businesses in Rwanda.	Jul-Sept 2021	S&RAD (RPM&ED)
			Organise the first RRA research day.	June 2022	S&RAD (RPM&ED)

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
Number of implementation progress reports of TADAT action plan.	2	2 Q2: 1 Q4: 1	Coordinate and monitor the implementation of TADAT action plan and produce at least two related reports.	December 2021 and May 2022	S&RAD (RPM&ED)
Number of RRA performance reports.	3	3 Q2: 1 Q3: 1 Q4: 1	Produce at least three RRA revenue performance reports.	October 2021 January 2022 April 2022	S&RAD (RPM&ED)
			Prepare at least three reports on RRA Key Performance indicators.	Quarterly	S&RAD (RPM&ED)
Number of impact assessment reports of RRA's Projects.	0	2	Conduct internal review and update of project management manual while aligning it with the current standards.	Oct-Dec 2021	SPIU
			Conduct impact assessment of the Electronic Cargo Tracking system.	Oct-Dec 2021	SPIU
			Conduct impact assessment of SAGE X3 system.	Jan-Feb 2022	SPIU
RRA annual activity report for FY 2020/21.	RRA annual activity report for FY 2019/20.	Q2: RRA annual activity report for FY 2020/21 approved and published.	Prepare the RRA annual activity report for FY 2020/21 and publish it on RRA website.	Jul-Dec 2021	S&RAD (RPM&ED)
Number of implementation progress reports of 2021/22 RRA action plan.	2	3 Q2: 1 Q3: 1 Q4: 1	Monitor the implementation progress of 2021/22 RRA action plan and produce reports.	Oct 2021 January 2022 April 2022	S&RAD (RPM&ED)

Performance indicators	Baselines 2020/21	Targets 2021/22	Activities	Timelines for implementation of each activity	Responsible departments
Approved RRA Action Plan for FY 2022/23.	The RRA Action Plan for FY 2021/22.	Q3: The RRA Action Plan for FY 2022/23 prepared and ready for approval.	Prepare and submit for approval the RRA action plan for FY 2022/23.	Jan-Mar 2022	S&RAD (RPM&ED)
Updated RRA Strategic Plan.	The current RRA Strategic Plan (2019/20-2023/24).	Q2: RRA Strategic Plan 2019/20-2023/24 updated and a comprehensive M&E framework for RRA designed and approved.	Review and update the RRA Strategic Plan 2019/20-2023/24 and design a comprehensive M&E framework for RRA. <ul style="list-style-type: none"> • <i>Hire a consultant to review the current RRA Strategic Plan.</i> • <i>Review and update the RRA Strategic Plan 2019/20-2023/24</i> • <i>Design a comprehensive M&E framework for RRA.</i> 	Jul-Dec 2021 <i>Jul-Sept 2021</i> <i>Oct-Dec 2021</i> <i>Oct-Dec 2021</i>	S&RAD (RPM&ED)