



LRA
LIBERIA REVENUE AUTHORITY

LRA Annual Business Plan

FY2018-2019

Building Mama Liberia
Together With Our Taxes

ACRONYMS

BFD	Budget & Finance Division
BSC	Balanced Scorecard
CBO	Customs Business Office
CCEU	Customs Compliance & Enforcement Unit
CD	Customs Department
CG	Commissioner General
CMPA	Communication, Media & Public Affairs
CMS	Customs Modernization Section
CSP	Corporate Strategic Plan
DCGAA	Deputy Commissioner General for Administrative Affairs
DCGTA	Deputy Commissioner General for Technical Affairs
DTD	Domestic Tax Department
EDQARD	Enterprise Design, Quality Assurance and Results Division
EOI	Exchange of Information
ERMCD	Enterprise Risk Management & Compliance Division
FID	Fiscal Investigation Division
GSD	General Services Department
HRD	Human Resource Division
IAD	Internal Audit Department
ICT	Information and Communication Technology
KPI	Key Performance Indicator
LBA	Legal & Board Affairs
LNP	Liberia National Police
LRA	Liberia Revenue Authority
LRC	Liberia Revenue Code
LTD	Large Tax Division
MISD	Management Information System Division
NRARS	National Revenue Accounting & Reconciliation Section
OPRS	Office of Professional Responsibility Section
PCA	Post Clearance Audit
PED	Professional Ethics Division
PSSPD	Policy, Statistics & Strategic Planning Division
RETD	Real Estate Tax Division
RIA	Roberts International Airport
RMS	Records Management Section
RRPS	Registration and Returns Processing Section
SIGTAS	Standard Integrated Government Tax System
SOP	Standard Operating Procedure
SRMTD	Small, Rural & Micro Tax Division
TAS	Tax Administration System
TBO	Tax Business Office
TMD	Transformation & Modernization Division
TPSD	Taxpayer Services Division

FORWARD



A Corporate Strategic Plan (CSP) was developed by the Liberia Revenue Authority (LRA) for a five-year period from fiscal year 2016-2021. Although LRA is constrained by limited funding and logistics, we eagerly strive to implement the CSP to the extent possible within available resources allocated by the Government of Liberia (GoL) and the crucial technical assistance from development partners and the donor community. Meanwhile, LRA continues to implore the GoL for more budgetary support.

LRA Annual Business Plan FY2018-2019 constitutes the third successful annual business plan development for the institution. Through a disciplined and systematic approach toward the development and deployment of the Balanced Scorecard (BSC) methodology, the current annual business plan makes a complete break from the past two fiscal years while ensuring the achievement of the CSP. At the tactical level, the annual business plan is a tool for aligning the seventeen strategic objectives of the LRA Strategy Map into the various departments, divisions, units and sections. The LRA has embraced strategic planning and business development of this annual business plan through the new BSC system.

In light of enormous challenges, my predecessor, Hon. Elfrieda Stewart Tamba, with technical assistance from the Fiscal Affairs Department of the International Monetary Fund (IMF) converged a team of our staff leading to the development of the BSC methodology.

While working in close collaboration with the IMF, Team LRA positively interacted and identified pressing needs and priority actions in order to achieve the strategic objectives and performance indicators that are developed and aligned directly to the CSP. At the operational level, each business plan was cascaded into the work plan of the respective department, division and section of the LRA.

Our primary challenge is to ensure that we successfully implement the new BSC system and to attain tangible results from the performance measurement system during the remaining three year period of the CSP. As previously stated, the annual business plan utilizes the new BSC methodology in an effort to implement the strategic objectives and performance measurement system. Successful implementation of the BSC system depends heavily on the availability and prudent use of limited resources while ensuring continuous improvements within our core business operations, strategic planning, programming, monitoring and evaluation.

Our sincere thanks and appreciation are extended to the Government of Liberia and international development partners who continue to support the LRA financially and technically over the recent years. Our collective desire to succeed and ongoing collaboration will be paramount in the years ahead as we work together in the implementation of the annual business plan and more generally the CSP by 2021.

We still remain unequivocally committed to transforming a strategy-oriented LRA into a more effective tax administration in Mama Liberia while deliberately collecting lawful revenue due the Government and people of Liberia for the national good.

Thomas Doe Nah
Commissioner General/CEO

I. INTRODUCTION

1. The Liberia Revenue Authority (LRA) has developed a multi-year Corporate Strategic Plan (CSP) FY2016/2017 – 2020/2021 as a blueprint for a more effective revenue administration in Liberia. On the other hand, the implementation of the CSP has been mixed due to weaknesses in core business areas. Generally, actual results have been limited and ineffective in the past two fiscal years. In light of the above, the new Balanced Scorecard (BSC) methodology is intended to improve the overall strategic planning, management and implementation of the CSP between 2018 and 2021.

2. The BSC is therefore designed as a strategic planning and performance management system that aligns a strategy-focused LRA to its mission, vision, core values and institutional goals. The overarching objective is to address challenges and mitigate risks that have undermined the implementation of the LRA strategy. The IMF Consultants have conducted four capacity-building workshops on the development and implementation of the LRA Strategy Map over a period of eleven months from January to November 2018. The LRA mandate, mission, vision, and core values are fully integrated into the BSC system. The BSC requires the buy-in of all staff, middle managers and senior management of the LRA, as well as aligns directly to its strategic direction within the three perspectives of results, internal processes, and the people and resources. The LRA Business model has been integrated into the existing operational framework, strategic planning, strategy management, and development approaches that LRA must use to maximize domestic revenue mobilization.

MISSION

To professionally, fairly, transparently and effectively collect lawful revenues; facilitate legitimate trade and social protection for the people of Liberia

VISION

To be a professional revenue administrator adhering to international standards and to serve as a model for revenue collection and service delivery

Our Core Values



The core mandate of LRA is “to administer and enforce Liberia’s revenue laws, including the Liberia Revenue Code of 2000 as amended in 2011, and other related laws under which it is assigned responsibility, for the purpose of assessing, collecting, auditing and accounting for all national revenues and for facilitating legitimate international trade through customs border management and enforcement.”

Additionally, the LRA has established a strategic direction based on four key strategic goals of the CSP:

- 1. Administer revenue legislation in an effective, fair and transparent manner;
- 2. Maximize voluntary compliance;
- 3. Build an effective institution at all levels through excellence in leadership, accountability, technical and real infrastructural capacities; and
- 4. Transform revenue administration by utilizing effective Information and Communication Technology (ICT).

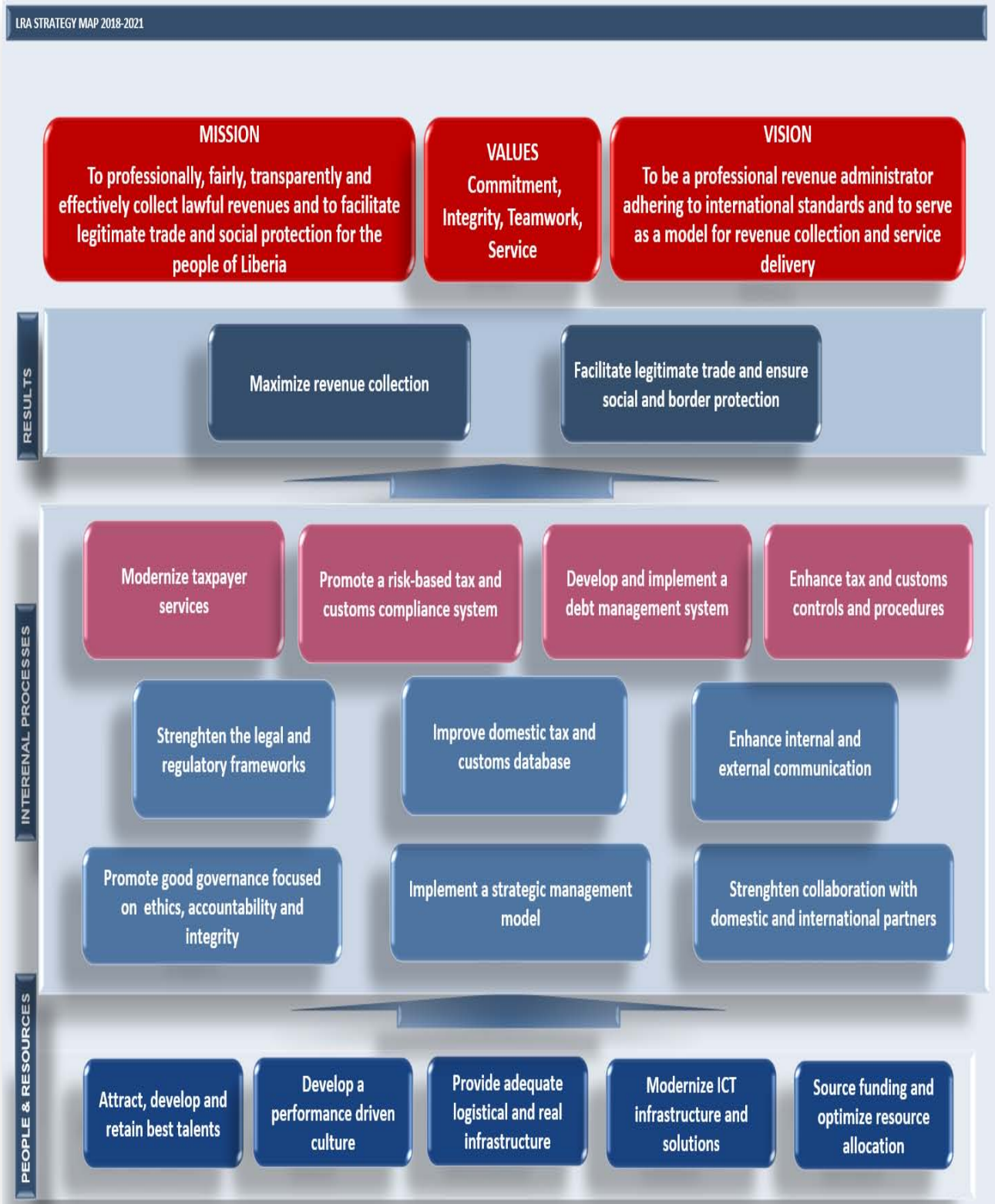


3. At the current stage, the LRA has developed in close collaboration with the IMF consultants its strategy map, key performance indicators, targets, business plans,

performance indicators and operational work plans for all departments, divisions, sections and units. A change management training was also conducted for LRA staff. The training constituted an important part in the development and deployment of the BSC system, which will make a significant impact on every work process of the LRA. Strategic project portfolio was developed and prioritized for a more effective tax administration. The implementation of the BSC system provides an effective monitoring and evaluation framework for the LRA.

4. LRA Annual Business Plan FY2018-2019 comprises all business plans and performance indicators which are developed and aligned with the LRA Strategy Map 2018-2021. At the tactical level, seventeen strategic objectives were cascaded and linked directly to the various business plans of departments/divisions/sections. At operational level, the business plans are further cascaded into operational work plans for all business units. BSC Core Team has been established and functional with a pivotal role of driving the effective implementation of the new BSC system, while ensuring the alignment of the BSC into the various business plans and operational work plans across the entire LRA.

II. LRA STRATEGY MAP 2018-2021





STRATEGIC OBJECTIVES, DESCRIPTIONS & KEY PERFORMANCE INDICATORS



RESULTS PERSPECTIVE					
STRATEGIC OBJECTIVE	STRATEGIC OBJECTIVE DESCRIPTION	KEY PERFORMANCE INDICATOR	METRICS/ CALCULATION	TARGETS	THRESHOLDS
1. Maximize revenue collection	Collect taxes in accordance with fiscal policy for the benefit of society and reduce the budget deficit by raising voluntary compliance with tax and customs obligations.	<I1.1>Revenue Collection Performance	% Actual Tax Revenue / Projected Tax Revenue	Baseline: 100% 2018/2019: 100% 2019/2020: 100% 2020/2021: 100%	Green: 90% < x < 100% Yellow: 70%< x < 90% Red: Below 70%
2.Facilitate legitimate trade and ensure social and border protection	Ensure security and timely movement of goods, merchandise and people with proactive action in the fight against crime and illicit trade, as well as in minimizing the clearance times of licit assets, generating greater predictability and transparency for investors and businesses.	<I2.1> Customs Clearance Rate	% declarations processed within 48 hours (lodgment to issuance of release order)	Baseline: % 2018/2019: % 2019/2020: % 2020/2021: %	Green: 80% < x < 110% Yellow: 60%< x < 80% Red: Below 60%
		<I2.2> Red/Yellow Lane Index	% of Goods in red and yellow Lane / cleared goods	Baseline: 62% 2018/2019: 60% 2019/2020: 55% 2020/2021: 50%	Green: 80% < x < 110% Yellow: 60%< x < 80% Red: Below 60%
		<I2.3> Average Clearance Time	Customs clearance time (lodgment to issuance of release order)	Baseline: 6.25 days 2018/2019: 6 days 2019/2020: 5 days 2020/2021: 4 days	Green: 80% < x < 110% Yellow: 60%< x < 80% Red: Below 60%
INTERNAL PROCESSES PERSPECTIVE					
STRATEGIC OBJECTIVE	STRATEGIC OBJECTIVE DESCRIPTION	KEY PERFORMANCE INDICATOR	METRICS/ CALCULATION	TARGETS	THRESHOLDS

3. Modernize taxpayer services

Carry out actions to improve taxpayer services, information and guidance to citizens, focused on self-assessment and the provision of tools to facilitate the fulfillment of obligations. Promote the dissemination of the social function of taxation and the promotion of fiscal citizenship.

<I3.1>Taxpayer Services Index (TSI)

CPI is a summation of the two indexes below. The indexes are derived by dividing the score attained by the count of predefined numbers (or criteria).

$$TSI = \frac{\sum (Reg + Clearance + Filing + Payment + Satisfaction + e - payment + Education + Inquiries\ index)}{8}$$

$$Index = \frac{score\ attained}{8\ (count\ of\ criteria)}$$

Registration criteria
0= 0% - 10% increase new TIN registrations
1= 10% - 50% increase new TIN registrations
3= Above 50% increase new TIN registrations

Tax Clearance criteria
0= 0% - 20% of tax clearances issued within 3 days
1= 20% - 60% of tax clearances issued

Baseline: 33%
2018/2019: 30%
2019/2020:35%
2020/2021: 40%

Green:
90% < x < 110%
Yellow:
70%< x < 90%
Red:
Below 70%

			<p>within 3 days 3= Above 60% of tax clearances issued within 3 days</p> <p>Filing criteria 0= 0% - 20% of taxpayers filing by due date 1= 20% - 50% of taxpayers filing by due date 3= Above 50% of taxpayers filing by due date</p> <p>Payment criteria 0= 0% - 20% of taxpayers paying by due date 1= 20% - 50% of taxpayers paying by due date 3= Above 50% of taxpayers paying by due date</p> <p>Taxpayer Satisfaction criteria 0= 0% - 25% of respondents satisfied 1= 25% - 75% of respondents satisfied 3= Above 75% of respondents satisfied</p> <p>Electronic Payment criteria</p>	
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			<p>0= 10% - 30% medium and large taxpayers using electronic payment services</p> <p>1= 30% - 70% medium and large taxpayers using electronic payment services</p> <p>3= Above 70% medium and large taxpayers using electronic payment services</p> <p>Tax Education criteria</p> <p>0= 0% - 30% of planned outreach programs conducted</p> <p>1= 30% - 70% of planned outreach programs conducted</p> <p>3= Above 70% of planned outreach programs conducted</p> <p>Inquiries Addressed criteria</p> <p>0= 0% - 20% of inquiries addressed within 2 days</p> <p>1= 20% - 60% of inquiries addressed within 2 days</p> <p>3= Above 60% of inquiries addressed</p>	
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			within 2 days		
4. Promote a risk-based tax and customs compliance system	Carry out actions to identify noncompliance risks through risk management techniques in order to provide the appropriate treatment to the identified risks.	<I4.1>Compliance rate on reporting, filing and payment	[[%On time filing GST Declarations + % On-time GST Payments + % accurate reporting]	Baseline: 32% 2018/2019: 38% 2019/2020: 40% 2020/2021: 42%	Green: 80% < x < 100% Yellow: 60%< x < 80% Red: Below 80%
		<I4.2> Audit Capacity and Coverage Index	[(Number of registered taxpayers per auditor)/target+(number of employees per auditor)/target]/2 x 100	Baseline: 70% 2018/2019: 70% 2019/2020: 80% 2020/2021: 85%	Green: 90% < x < 110% Yellow: 70%< x < 90% Red: Below 70%
		<I4.3> Audit Recovery Efficiency Rate	Ratios of audit yield to amounts assessed	Baseline: 40% 2018/2019: 42% 2019/2020: 50% 2020/2021: 55%	Green: 90% < x < 100% Yellow: 70%< x < 90% Red: Below 70%
		<I4.4> Audit Plan Adherence	% concluded comprehensive and issue audits / planned comprehensive and issue audits Large and Medium Taxpayers	Baseline: 85% 2018/2019: 85% 2019/2020: 88% 2020/2021: 90%	Green: 90% < x < 100% Yellow: 70%< x < 90% Red: Below 70%
		<I4.5> Enhanced efficiency of Audit Program	% Audit Revenues / Total Revenues	Baseline: 2% 2018/2019: 3% 2019/2020: 3.5% 2020/2021: 4%	Green: 90% < x < 110% Yellow: 75%< x < 90% Red:

					Below 75%
5. Develop and implement a debt management system	Reduce outstanding tax debt levels and improve debt collection efforts in order to ensure that payment issues are considered earlier in the compliance and collection process.	<I5.1> Debt recovery efficiency	% (\$ Collected debt / \$ collectable debt) / planned movement in tax arrears This ratio must be split for large and medium taxpayers	Baseline: NA 2018/2019: 75% 2019/2020: 80% 2020/2021: 90%	Green: 85% < x < 110% Yellow: 60% < x < 80% Red: Below 60%
		<I5.2> Arrears Balance Index	% Arrears / Net tax revenue	Baseline: 25% 2018/2019: 25% 2019/2020: 20% 2020/2021: 18%	Green: 90% < x < 100% Yellow: 70% < x < 90% Red: Below 70%
		<I5.3 > Old Debt Ratio	% Arrears > 12 months / Stock of Arrears	Baseline: NA 2018/2019: 40% 2019/2020:35 % 2020/2021:30 %	Green: 90% < x < 100% Yellow: 70% < x < 90% Red: Below 70%
6.Enhance tax and customs controls and procedures	Develop and maintain standards, guidelines, and apply modern techniques and technology to facilitate and ensure simplification and harmonization of procedures.	<I6.1>SOP redesigning rate	% redesigned SOPs with streamlining outputs / stock of approved SOPs	Baseline: NA 2017: 40% 2018: 50% 2019:70%	Green: 80% < x < 100% Yellow: 60% < x < 80% Red: Below 60%
		<I6.2>SOP approval rate	% of new SOPs finalized and approved / planned new SOPs	Baseline: 80% 2018/2019: 80% 2019/2020: 90% 2020/2021:95 %	Green: 90% < x < 100% Yellow: 70% < x < 90% Red: Below 70%

7.Strengthen the legal and regulatory frameworks	Provide technical support to legislature and other regulatory bodies in order to improve legislation, avoiding loopholes that may erode tax base or ambiguities that allow conflicting interpretation and cause protracted legal disputes. Ensure subordinate regulations are developed and properly clarify and interpret tax laws.	<I7.1> Number of legislative and regulatory proposals for closure of loopholes.	Number of legislations amended for closure of loopholes. Period: 2016-2017 Four (4) proposals for amendments made; 2017-2018 One (1) enacted (Consolidated amendments to the LRC) and three (3) still in process.	Baseline: 4 2018/2019: 4 2019/2020: 4 2020/2021: 4	Green: 80% < x < 100% Yellow: 60%< x < 80% Red: Below 60%
		<I7.2>Percentage reduction in time it takes to resolve tax disputes	% Tax Dispute Resolution Time T1 / Tax Dispute Resolution T0	Baseline: NA 2018/2019: 90% 2019/2020:85% 2020/2021:80 %	Green: 90% < x < 100% Yellow: 70%< x < 90% Red: Below 70%
8. Improve domestic tax and customs database	Ensure a customs and taxpayer database with reliable, credible and up-to-date information. Promote actions to identify, regularize and update the taxpayer portfolio.	<I8.1> Active Taxpayer population growth	Total [Verified and confirmed/deregistered] / Total TIN database x 100	Not Available	Green: 80% < x < 100% Yellow: 60%< x < 80% Red: Below 60%
			TDII is a summation of the five indexes below. The indexes are derived by dividing the score attained by the count of predefined numbers (or criteria).		

		<p><18.2>Tax Database Integrity Index (TDII)</p>	$TDII = \sum (Comp + Security + Management + Maintenance + Unregistered criteria)$ $Index = \frac{score\ attained}{5\ (count\ of\ criteria)}$ <p>Computerization criteria 0= 0% - 25% of Tax Business Offices with computerized registration 1= 25% - 75% of Tax Business Offices with computerized registration 3= Above 75% of Tax Business Offices with computerized registration</p> <p>Database Security criteria 0= No data security measures or access log in place(*) 1= Some data security measures or access log in place 3= Full data security measures or access log in place</p>	<p>Baseline: 35% 2018/2019: 35% 2019/2020:38 % 2020/2021:42 %</p>	<p>Green: 90% < x < 100% Yellow: 70%< x < 90% Red: Below 70%</p>
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			<p>(*) data backup, data mirroring, system access log, clearance levels</p> <p>Management Information criteria</p> <p>0= only new registrant and total taxpayers information is available</p> <p>1= Same as above + entity type, sector, segment, etc.</p> <p>3= All of the above + online access to taxpayers</p> <p>Data Maintenance criteria</p> <p>0= No procedures in place for duplicate TINs, Deregistration and incomplete records (0-10% of total taxpayer base verified)</p> <p>1=Some procedures in place for duplicate TINs, Deregistration and incomplete records (11-40% of taxpayer base verified and maintained)</p> <p>3= Above 50% of taxpayer base</p>	
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			<p>verified and maintained</p> <p>Unregistered Taxpayer criteria</p> <p>0= No procedures in place to detect unregistered taxpayers (0-10% increase YTY detected unregistered taxpayers and entered in system)</p> <p>1= No procedures in place to detect unregistered taxpayers (11-40% increase YTY detected unregistered taxpayers and entered in system)</p> <p>3= No procedures in place to detect unregistered taxpayers (0-10% increase YTY detected unregistered taxpayers and entered in system)</p>		
9.Enhance internal and external		<19.1>Communications Performance Index (CPI)	<p>CPI is a summation of the four indexes below. The indexes are derived by dividing the score attained by the count</p>		

<p>communication</p>	<p>Adopt a communication policy that ensures transparency and encourages dialogue with taxpayers, government bodies and other stakeholders. Improve institutional social collaboration platforms, provide staff with regular feedback, encourage information sharing and create an open dialogue work environment.</p>	<p>of predefined numbers (or criteria).</p> $CPI = \sum (SS + Intranet + Channels + Call\ Center\ index)$ $Index = \frac{score\ attained}{4\ (count\ of\ criteria)}$ <p>Staff Satisfaction criteria 0= 0% - 25% of respondents satisfied 1= 25% - 75% of respondents satisfied 3= Above 75% of respondents satisfied</p> <p>Intranet Services criteria 0= 0 - 3 new services and informational materials provided 1= 3 - 6 new services and informational materials provided 3= Above 6 new services and informational materials provided</p> <p>Traditional/Non-traditional channels coverage criteria 0= 0 - 4Channels used</p>	<p>Baseline: 32% 2018/2019: 38% 2019/2020: 40% 2020/2021: 45%</p>	<p>Green: 80% < x < 100% Yellow: 60%< x < 80% Red: Below 60%</p>
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			<p>1= 5- 10 Channels used</p> <p>3= Above 11 Channels used</p> <p>Call Center Usage criteria</p> <p>0= 0% - 25% of calls received and resolved</p> <p>1= 25% - 75% of calls received and resolved</p> <p>3=Above 75% of calls received and resolved</p>		
10.Promote good governance focused on ethics, accountability and integrity	Foster a culture of good governance based on standards of ethics, integrity and accountability to promote quality assurance and improve internal controls.	<I10.1>Internal Audit Interventions	<p>(Percentage of Internal Audits Completed = Number of planned Internal Audits Completed + Ad-hoc Internal Audits / Number of planned Internal Audits x 100</p>	<p>Baseline: 50%</p> <p>2018/2019: 50%</p> <p>2019/2020: 55%</p> <p>2020/2021: 60%</p>	<p>Green: 80% < x < 100%</p> <p>Yellow: 60%< x < 80%</p> <p>Red: Below 60%</p>
11.Implement a strategic management model	Introduce a results-oriented, management model to systematically coordinate and align resources and actions with the mission, vision and goals throughout the organization and to ensure the strategy plan is implemented and continuously monitored.	<I11.1>Strategic Management Model Index (SMMI)	<p>General formula: SMMI is a summation of the four indexes below. The indexes are derived by dividing the total score attained by the count</p>		

			<p>of predefined number (or criteria).</p> $SMMI = \frac{\sum (PM\ index + SRM\ index + KPI\ index + SD\ index)}{4\ (count\ of\ criteria)}$ <p>Index = $\frac{score\ attained}{4\ (count\ of\ criteria)}$</p> <p>Project Management criteria 0= undesirable zero special project aligned with PM framework 1= need improvement at least one SP aligned with the PM framework 3= desirable 3 + SP aligned</p> <p>Strategy Review Meeting criteria 0= undesirable 1 RM conducted 1= need improvement 1 to 2 RM conducted 3= desirable 3 + RM conducted</p> <p>Key Performance</p>	<p>Baseline: 50% 2018/2019: 50% 2019/2020: 55% 2020/2021: 60%</p>	<p>Green: 90% < x < 100% Yellow: 70% < x < 90% Red: Below 70%</p>
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			<p>Indicators criteria</p> <p>0= undesirable < 50% of KPI in place 1= need improvement 50% to 75% of KPI in place 3= desirable 75% + KPI in place</p> <p>Strategy Dissemination criteria</p> <p>0= undesirable 0 to 1 initiative 1= need improvement 2 to 3 initiatives 3= desirable 4+ initiatives</p>		
12.Strengthen collaboration with domestic and international partners	Develop a collaborative approach to sharing information on best practices for tax and customs purposes and adhering to local and international benchmarks for strengthening key core functions.	<12.1>Partnership and Collaboration Index (PCI)	<p>PCI is a summation of the two indexes below. The indexes are derived by dividing the score attained by the count of predefined numbers (or criteria).</p> $PCI = \sum (NP\ index + Collaboration\ index)$ $Index = \frac{score\ attained}{2\ (count\ of\ criteria)}$	<p>Baseline: 80% 2018/2019: 80% 2019/2020: 85% 2020/2021: 88%</p>	<p>Green: 85% < x < 100% Yellow: 70% < x < 85% Red: Below 70%</p>

			<p>criteria 0= undesirable NP formalized /Projected partnership <=50% 1= need improvement NP formalized /Projected partnership >50%<75% 3= desirable NP formalized /projected partnership > =75%</p> <p>Collaboration criteria 0= undesirable 0 to 2 Initiatives undertaken with partners 1= need improvement 3 to 5 Initiatives undertaken with partners 3= desirable 6 + Initiatives undertaken with partners</p>		
PEOPLE & RESOURCES PERSPECTIVE					
STRATEGIC OBJECTIVE	STRATEGIC OBJECTIVE DESCRIPTION	KEY PERFORMANCE INDICATOR	METRICS/ CALCULATION	TARGETS	THRESHOLDS

13.Attract, develop and retain best talents

Implement HR strategies that support attracting, developing and retaining talents, fitting them to the right functions based on competencies and creating a work environment based on engagement, motivation and empowerment.

<I13.1>Human Resources Management Index (HRMI)

HRMI is a summation of the five indexes below. The indexes are derived by dividing the score attained by the count of predefined numbers (or criteria).

$$HRMI = \frac{\sum (C1 + C2 + C3 + C4 + C5)}{5}$$

$$Index = \frac{score\ attained}{5\ (count\ of\ criteria)}$$

(Average of Selected Criteria) x 100:
Criteria 1 – Average number of days from recruitment to onboarding / target

Criteria 2 – % Staff Turnover Rate / target

Criteria 3 – % training and development activities / planned training and development activities

Criteria 4 – % (Staff subject to rewards

Baseline: 50%
2018/2019: 50%
2019/2020: 55%
2020/2021: 60%

Green:
90% < x < 100%
Yellow:
70%< x < 90%
Red:
Below 70%

			program/ total staff / target		
			Criteria 5 – % (trained staff>20h/total staff) / target		
		<I13.2>Employee Satisfaction Rate	Employee Satisfaction Survey Score, based on culture, autonomy, benefits, communications, compensation, culture, creativity, engagement, job training, management style, organizational change, performance evaluations, recognition, safety, work life and working relationships	Baseline: 50% 2018/2019: 50% 2019/2020: 52% 2020/2021: 55%	Green: 90% < x < 100% Yellow: 70%< x < 90% Red: Below 70%
14.Develop a performance driven culture	Foster an organizational culture that promotes clearly communicated goals, holds individuals, teams, and the entire organization accountable, supports performance improvement while rewarding outstanding performance.	<I14.1> Performance Target Rate	[Number of Staff Members with meet expectations and above/ Number of Staff] x 100	Baseline: 30% 2018/2019: 30% 2019/2020: 35% 2020/2021: 40%	Green: 80% < x < 100% Yellow: 60%< x < 80% Red: Below 60%
		<I14.2> Performance Management compliance level	% Number of Staff fully compliant with performance appraisal process / Total Staff	Baseline: 65% 2018/2019: 65% 2019/2020: 68% 2020/2021: 72%	Green: 80% < x < 100% Yellow: 60%< x < 80% Red:

					Below 60%
15. Provide adequate logistical and real infrastructure	Ensure the effective implementation of the logistical framework through cost saving measures, environmentally friendly waste management and proper measures for acquiring, securing and maintaining corporate assets.	<I15.1> Real Infrastructure Conformity Index	Number of business offices renovated and/or constructed in urban and rural areas / annual renovation plan	Baseline: 70% 2018/2019: 70% 2019/2020: 750% 2020/2021: 80%	Green: 90% < x < 100% Yellow: 70% < x < 90% Red: Below 70%
16. Modernize ICT infrastructure and solutions	Provide a robust, resilient and secure ICT infrastructure that ensures a seamless operation of digital tools and the access to innovative and integrated solutions to enhance support and core functions.	<I16.1> ICT Index (ICT)	<p>ICT is a summation of the four indexes below. The indexes are derived by dividing the score attained by the count of predefined numbers (or criteria).</p> $ICT = \sum (C1 + C2 + C3 + C4)$ $Index = \frac{score\ attained}{4\ (count\ of\ criteria)}$ <p>(Average of Selected Criteria) x 100:</p> <ul style="list-style-type: none"> Criteria 1 – Number of unplanned system downtime > 	Baseline: 70% 2018/2019: 70% 2019/2020: 75% 2020/2021: 80%	Green: 80% < x < 100% Yellow: 60% < x < 80% Red: Below 60%

			30min / target of 12 annually <ul style="list-style-type: none"> • Criteria 2 – % Data backup and retained / total data in backup servers • Criteria 3 – % security preventive measures implemented / planned measures • Criteria 4 – % new and reinstated connectivity / planned new and reinstated connectivity 		
17. Source funding and optimize resource allocation	Identify and take measures to secure potential funding sources and ensure a collaborative budget planning and monitoring process to enhance financial resource allocation by prioritizing and aligning allotments to LRA strategic goals.	<I17.1>Budget execution ratio	% allocated budget / actually received budget	Baseline: 90% 2018/2019: 90% 2019/2020: 92% 2020/2021: 95%	Green: 90% < x < 100% Yellow: 70% < x < 90% Red: Below 70%
		<I17.2> Cost of Collection Optimization	% Percentage expenditure against budget on planned activities	Baseline: 92% 2018/2019: 95% 2019/2020: 96% 2020/2021: 98%	Green: 90% < x < 100% Yellow: 70% < x < 90% Red: Below 70%



LRA ANNUAL BUSINESS PLAN FY2018-2019



No.	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible party
						Q1	Q2	Q3	Q4	Annual	
1	Maximize revenue collection	1.1									ALL
2	Facilitate legitimate trade and ensure social and border protection	2.1									ALL
3	Modernize taxpayer services	3.1	Promote taxpayer education	# of individuals with positive feedback on tax education programs versus total number engaged	Conduct tax education outreach Promote television shows on LRA activities					70%	TPSD/DCGTA
		3.2	Provide customer service assistance	# of frontline staff certificated versus total number of staff trained	Develop and implement customer service training program in Montserrado County						TPSD/DCGTA
				% of satisfied taxpayers	Conduct taxpayer satisfaction survey					80%	TPSD/DCGTA
				% of inquiries received by phone versus total number of inquiries received	Upgrade call center Introduce new tax and customs applications to customer service staff						TPSD/DCGTA
		3.3	Improve taxpayer awareness	# of tax clinics conducted versus tax clinics planned	Conduct tax clinics for businesses	15	15	15	15	60	TPSD/DCGTA

No.	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible party
						Q1	Q2	Q3	Q4	Annual	
					Roll out start-up tax kits for new businesses						
					Expand availability of tax and customs forms and info materials						
		3.4	Expedite delivery of taxpayer records		Promote radio talk shows						TPSD/DCGTA
				% of businesses with positive feedback after tax clinics	Same as above	80%	80%	80%	80%	80%	
				% of static taxpayer records converted into searchable PDF format/received 12,000 pages per day; 3,000 pages searchable per day	Collect, sort and store taxpayer records Transform static taxpayer records into searchable PDF format Make taxpayer records available on the LRA intranet	25%	25%	25%	25%	100%	RMS/DCGTA
		3.5	Manage and deliver administrative records	% of static administrative records converted into searchable PDF format/received	Collect, sort and store administrative records Transform static administrative records into searchable PDF format	25%	25%	25%	25%	100%	RMS/DCGTA

No.	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible party
						Q1	Q2	Q3	Q4	Annual	
					Make administrative records available on the LRA intranet						
				% reduction in number of enquiries from internal stakeholders such IAD, HRD, ERMCD, etc.	Same as above			25%	25%	50%	RMS/DCGTA
		3.6	Finalize and implement records management policy	Records management framework established and functional % implemented / planned	Finalize and approve SOP Get approval for RM formation by senior management Operationalize RM framework						RMS/DCGTA
		3.7	Enhance e-filing platform	# of monthly and quarterly returns submitted on the e-filing platform 25% of large utilizing the platform	Collaborate with Domestic Tax Modernization and Transformation to complete the development of the e-filing platform to accommodate monthly and quarterly					25%	RRPS/DTD
				Current number of returns received via email + additional received Increase by 25%	Collaborate with TPS to sensitize taxpayers to submit returns via email					25%	RRPS/DTD
4	Promote a risk-based tax and customs	4.1	Ensure solid taxpayer	% of taxpayers going through segmentation	Identify wrongly segmented taxpayers						AAA/RRPS/DTD

No.	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible party
						Q1	Q2	Q3	Q4	Annual	
	compliance system		segmentation		Complete taxpayer registration information Allocate taxpayer into right business sector Ensure tax account are open						
		4.2	Ensure timely filings and payments	On-time filing rates On-time payment rates	Proactively contact taxpayers before due date						AAA/DTD
		4.3	Mitigate under-reporting and under-declarations	Anticipated revenue Vs. Actual Regular review of filing data Amount generated from desk review	Enhance trend analysis including third party data Accuracy check of return filed Re-compute filed data Raise additional assessment for under-paid taxes						AAA/DTD
		4.4	Improve the risk criteria for auditing selection	Taxpayer selection effectiveness rate	Review the current risk-assessment matrix Strengthen existing but weak risk criteria						TCRM/DTD

No.	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible party
						Q1	Q2	Q3	Q4	Annual	
					Incorporate new risk selection criteria Finalize the auditing selection work process						
		4.5	Enhance traders and commodities selection criteria based on risk profile	% Reduction in inspections rate at the border ports	Review and update selectivity criteria Data analysis Compliance awareness	5%	10%	5%	10%	30%	CCEU/CD
		4.6	Increase effectiveness of Audits and inspections	% Increase in audit and inspection hit rates	Post clearance audit Conduct inspections Fast and static deployment	10%	15%	20%	25%	25%	CCEU/CD
		4.7	Strengthen border management coordination and intelligence sharing	Increase in action items implementation from Coordinated Border management meetings	Drafting of MOU Implementation of action items	1	1	1	1	4	CCEU/CD
		4.8	Mitigate corporate risks through monitoring, evaluating and reporting	% of internal and external audit recommendations implemented (<i>on time and adhered to</i>) % of recommendations implemented and adhered to from ERMCD assurance	Monitor internal and external audit recommendations implementation Review, query and report on ICT systems, internal processes and institutional						ERMCD/DCGTA

No.	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible party
						Q1	Q2	Q3	Q4	Annual	
				reviews % of action points derived and acted on from steering committee meetings % of mitigation activities implemented or achieved	compliance Conduct ERM Steering Committee meetings Report on Corporate Risk mitigation activities						
		4.9	Implement corporate risk register	% of action plans developed	Identify, assess, rank and validate corporate risks Develop risk mitigation action plans						ERMCD/DCGTA
		4.10	Improve LRA's risk awareness culture	Increase LRA staff knowledge on risk awareness by at least 50%	Conduct risk awareness training at LRA HQ, TBOs and CBOs					50%	ERMCD/DCGTA
		4.11	Propose amendments to enhance laws for fighting tax crimes	% of proposed amendments acted upon to enhance laws to fight tax crimes an # of proposed level of compliance attained against OECD's benchmarks for fighting tax crimes	Identify gaps in LRC Submit proposed amendments to LRC to effectively combat tax crimes Monitor the enactment proposed amendments						FID
		4.12	Develop and Implement	Project implementation milestones achieved/	Determine project implementation timeline	75%	80%	90%	100%	100%	FID

No.	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible party
						Q1	Q2	Q3	Q4	Annual	
			methodology and guidelines for professional tax crime investigations	milestone planned	and milestones Define system functions Operating Manual Training system roll out						
		4.13	Improve collaboration with national and international partners for fighting tax crimes	# of requests made and responded to by international partners in tax crimes investigations # of cases investigated in collaboration with national partners	Develop, approve and sign MOU for collaboration with LNP Investigation of cases in collaboration with LNP Initiate, conclude and sign agreement with international partners						FID
5	Develop and implement a debt management system	5.1	Consolidate tax debt stock	% of tax debt stock extracted and refined	Identify and classify tax debt stock Cluster debt stock by age and taxpayer profile	LTD	MTD	SM	Rural		LBA
		5.2	Finalize and implement a debt recovery segmentation framework	# of taxpayers with tax arrears validated Total number of arrear cases closed	Source information of tax debt inventory Promote debt segmentation by age, type and taxpayer profile	LTD	MTD	Rural	Rural		LBA

No.	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible party
						Q1	Q2	Q3	Q4	Annual	
				# of seizures + summons handled % of debt arrears collected	Deploy specific recovery initiatives for each segment						
6	Enhance tax and customs controls and procedures	6.1	Align customs controls framework with World Customs Organization and Revised Kyoto Convention	% of adherence to the nCEN and CEN guidelines	Operationalization of nCEN	25%			25%	50%	CCEU/CD
		6.2	Reduce border clearance time and compliance cost	Level of achievement (actual versus planned)	Establish TRS program Obtain TRS platform Collect and input customs data Analyze data						CMS/CD
		6.3	Increase compliance and enforcement interventions	% increase in compliance and enforcement interventions (FY18-19/17-18)	Conduct post clearance audits Conduct intelligence analysis Create risk profile Conduct anti-smuggling						CMS/CD

No.	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible party
						Q1	Q2	Q3	Q4	Annual	
					activities Conduct enforcement activities						
		6.4	Automate CBOs	# of CBOs automated	Conduct customs clearance review Develop simplified declarations for migrant traders Roll out Asycuda to CBOs Commence the transition from PSI to DI	1	1	1	1	4	CMS/CD
		6.5	Review, update, and publish customs procedures	# of procedures reviewed, updated and published (actual versus planned)	Identify procedures Review procedures Identify and remove unnecessary steps in the clearing process Publish updated procedures						CMS/CD
		6.6	Implement coordinated border management	% of implementation in the coordinated border management (actual versus planned)	Conduct core security training for customs officers Implement the action plan						CMS/CD

No.	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible party
						Q1	Q2	Q3	Q4	Annual	
					of the national integrated border management security strategy						
		6.7	Expand property tax education and awareness	# of existing taxpayers in the net against new taxpayers registered Increase by 50% annually	Conduct property tax awareness program					50%	RETD/DTD
		6.8	Maximize recovery of real properties	% of real estate tax base increased	Deploy foot soldiers in communities Collect property information from enforcers and third-parties					50%	RETD/DTD
		6.9	Increase number of verification of real property appraisal declared	% reduction in false declaration 5%	Conduct property verification Conduct Desk review Conduct valuation					5%	RETD/DTD
		6.10	Improve governance of real property taxes	# of delinquent bills issued, monitored and payment reconciled through SIGTAS	Apply assessment rate per property classification Verify and account for payment in SIGTAS and TAS Print and distribute					100%	RETD/DTD

No.	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible party
						Q1	Q2	Q3	Q4	Annual	
					<p>delinquent tax bills</p> <p>Ensure the completion of all unprocessed real estate tax payments at TPS</p> <p>Provide real estate tax training to TBO officers</p> <p>Develop a Tax Map for real estate taxes</p> <p>Develop reporting template by location</p>						
		6.11	Enhance filing platform	<p># of monthly and quarterly returns submitted on the e-filing platform</p> <p>100% of Large taxpayers utilizing the platform</p>	Collaborate with DT Modernization and Transformation to complete the development of e-filing platform to accommodate monthly and quarterly returns					100%	AAA/DTMT/DTD
				Current number of returns received via email + additional returns received increased by 25%	Collaborate with TPSD to sensitize taxpayers to submit returns via email					25%	AAA/DTD
		6.12	Develop and improve Standard Operating	% of new SOPs simplified and harmonized across the LRA	Develop new SOPs in collaboration with departments/divisions/units						EDQARD/DCGTA

No.	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible party
						Q1	Q2	Q3	Q4	Annual	
			Procedures and Policies	% reduction in the number of procedural steps identified and redesigned in existing SOPs	Identify and review existing SOPs for process updates and reengineering Identify and review existing service standards for update						
		6.13	Enforce SOPs compliance	% of compliant SOPs versus non-compliant SOPs	Conduct walkthrough of business units and inquire the level of implementation of the SOPs Ensure that instances of staff's failure to implement SOPs are reported						EDQARD/DCGTA
		6.14	Provide internal assurance mechanism	% of taxpayer audit case files reviewed versus cases planned # of staff trained in the M&E framework % of activities achieved versus activities planned	Complete the audit manual for DTD Review audit case files, identify irregularities and report findings for corrective action Conduct training in understanding and utilization of the new M&E Framework	72%	72%	72%	72%	72%	EDQARD/DCGTA

No.	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible party
						Q1	Q2	Q3	Q4	Annual	
					Support the areas of weakness through training Collect quarterly activities reports from all business units for monitoring and evaluation utilizing new M&E framework						
		6.15	Review internal work processes	% of QMS implemented % of existing service standards reviewed and upgraded according to best practices	Final approval of QMS Identify and review existing service standards for update Develop support for areas of weakness through training in audits						EDQARD/DCGTA
7	Strengthen the legal and regulatory frameworks	7.1	Improve revenue forecast methodology	Variance between technical revenue forecast and actual should be +/- 15%	Update the revenue chart of account with the MFDP in accordance with GFS classification Produce a year end estimate of the current FY and update forecasting models, assumptions and						PSSPD

No.	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible party
						Q1	Q2	Q3	Q4	Annual	
					methodology Collect data and populate forecasting models Monthly revenue projections						
		7.2	Review the Liberia Revenue Code and make policy proposals for amendment	# of proposals legislated/# of policy proposals recommended	Identify contested and/or contentious provisions of the Code Recommend policy proposals to address contentions in identified provisions Collaborate with Legal in drafting revenue policy and administrative regulations						PSSPD
		7.3	Provide technical legal support to external shareholders	% tax legislation seminars conducted versus planned	Promote tax legislation awareness seminars to the Legislature and Judiciary Taxpayer advocacy initiatives Disseminate practice notes	1	1	1	1	4	LBA
		7.4	Increase production	% Regulations published	Benchmark needed	3	4	3	4	14	LBA

No.	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible party
						Q1	Q2	Q3	Q4	Annual	
			and publication of tax regulations	versus number of pending regulations	regulations from revenue code Draft regulations Publish regulations						
8	Improve domestic tax and customs database	8.2	Ensure reliable taxpayer registry	# of registered taxpayers with errors detected/total number of registered taxpayers Error rate reduced by 40% within a 12-month period	Completely capture all new registration data Enhance second layer review Properly segment all newly registered taxpayers Open all applicable tax accounts	10%	10%	10%	10%	40%	RRPS/DTD
		8.3	Ensure reliable filling data	# of reversal done/total number of transactions processed Error rate reduced by 40% within a 12-month period	Capture all returns in SIGTAS/TAS Enhance second layer review process Scan all returns received Deliver all returns to the	10%	10%	10%	10%	40%	RRPS/DTD

No.	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible party
						Q1	Q2	Q3	Q4	Annual	
					data processing center						
9	Enhance internal and external communication	9.1	Facilitate media relations	# of tax reporter network engagements organized	Establish Liberia Tax Reporter`s network Organize capacity building for journalists Enhance monthly media monitoring report Coordinate dissemination of tax and non-tax information Conduct media training for management		1		1	2	CMPA
				# of journalists trained	Organize capacity building for journalists		15		15	30	
		9.2	Facilitate stakeholder relations	# of stakeholder engagements with LRA presence / participation	Provide branded tax information materials Promote external communication through partnership Coordinate tax information dissemination	2	2	2	2	8	CMPA
					Improve format	1	1	1	1	4	
		9.3	Improve internal	Compound indicator (1	Improve format	1	1	1	1	4	CMPA

No.	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible party
						Q1	Q2	Q3	Q4	Annual	
			communication	<p><i>point for each)</i></p> <p>SOP developed/ SOP approved/Media Trainings drafted/Media Training execution/New social media channel implemented/new structure of CMPA report</p> <p>Target: 1 point per quarter</p>	<p>Communications Media & Public Affairs Report</p> <p>Establish and publish guidelines and procedures on information sharing</p> <p>Prospect new platforms for internal communication (<i>social media</i>)</p>						
10	Promote good governance focused on ethics, accountability and integrity	10.1	Promote professional practice through audits and reviews of LRA operating units	# of recommended actions based on audits and reviews conducted (actual versus planned)	<p>Conduct risk assessment</p> <p>Prepare annual risk-based plan</p> <p>Conduct comprehensive audits of LRA's operating units</p> <p>Conduct issue-oriented audits of LRA's operating units</p> <p>Conduct follow-up reviews and validate audit recommendations</p>						IAD

No.	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible party
						Q1	Q2	Q3	Q4	Annual	
		10.2	Automation of IA processes to meet the business needs of the LRA	# of IA processes automated (actual versus planned)	Liaise with management to procure audit software Install audit software Train auditors to use software Migrate audit processes to new software						IAD
		10.3	Improve IA technical capacity, accountability and productivity	IA staff productivity improved (actual versus planned)	Conduct training on professional audit standards Attain professional certification in at least one of IIA's certifications Conduct training on using data analytic tools						IAD
		10.4	Improve execution of investigation of staff ethical transgression, background checks and life style audits	% actual staff investigation + background checks + life style audits / planned staff investigation + background checks + life style audits	Annual Plan for investigation, background checks and lifestyle audits – divided by quarter FY18/19	60%	70%	80%	90%	90%	PED
		10.5	Create awareness and disseminate to LRA Staff the	% actual awareness actions / planned awareness actions	Presentations Brochures	100%	100%	100%	100%	100%	PED

No.	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible party
						Q1	Q2	Q3	Q4	Annual	
			Professional COC, HRMP, Labor Law and the National Code of Conduct		Copies of National Code of Conduct disseminated Digital copies of PCOC, LL, CC						
		10.6	Develop and implement a Case Management System	Project implementation milestones achieved / milestone planned	Determine the project implementation timeline and milestones Define system functions Operating Manual development Training System roll out	75%	75%	85%	100%	100%	PED
		10.7	Ensure adherence to the Customs Brokers and Tax Practitioners Administrative regulations	# of Tax Practitioners and Customs Brokers tested vs. projected # of licenses issued vs. projected	Conduct professional training, testing and Issue licenses for New Tax Practitioners Issue licenses to tax practitioners under the grandfather clause Conduct professional						OPRS/DCGTA

No.	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible party
						Q1	Q2	Q3	Q4	Annual	
					testing and Issue licenses to customs brokers applicants						
		10.8	Investigate and impose sanction on tax practitioners and customs brokers for professional misconduct	% sanctions imposed vs. cases investigated	Expand Investigation alleged professional misconducts and fraud by tax practitioners and customs brokers						OPRS/DCGTA
		10.9	Create Awareness about OPRS activities and ensure the teaching on the Liberia Revenue Code	% of positive responses received # of learning institutions teaching the LRC	Conduct Radio and televisions talk shows awareness of OPRS activities Develop and disseminate promotional materials Conduct engagement meetings with Tax practitioners and Customs Brokers Conduct engagement visits to major ports of entries to discuss the customs brokers administration regulations and the Licensing process Ensure the teaching of the						OPRS/DCGTA

No.	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible party
						Q1	Q2	Q3	Q4	Annual	
					Revenue Code at selected learning Institutions						
		10.10	Ensure timely sweeping from transitory accounts to general revenue account	% compliance with the existing MOUs time	Email sweeping notice to the commercial banks Conduct awareness meetings with commercial banks	95%	95%	95%	95%	95%	NRARS/DCGTA
		10.11	Develop and implement automation of reconciliation processes	% milestones completed as per project timeline	Review and identify existing challenges Draft a Concept document	80%	80%	80%	100%	100%	NRARS/DCGTA
11	Implement a strategic management model	11.1	Coordinate the implementation of the Balanced Scorecard Methodology as a strategic management tool for the LRA	Balance Scorecard implementation index	Rollout and/or communicate the BSC methodology throughout the LRA Effective monitoring of BSC key performance indicators (KPIs)						PSSPD
		11.2	Consolidate a project portfolio management system	% reduction in the number of unresolved issues	Address constraints in Performance Outcome Indicator (POA 1, 5 & 8) Reclassify and document						TMD

No.	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible party
						Q1	Q2	Q3	Q4	Annual	
					projects within inventory						
		11.3	Ensure implementation of modernization initiatives	% adherence to project timeline (actual stage vs. timeline) % of initiatives completed compared to task inventory	Address the reporting functions outside of SIGTAS Redevelop/update project documents						TMD
12	Strengthen collaboration with domestic and international partners	12.1	Facilitate the implementation of donor projects	# of donor projects implemented versus # of donor projects proposed	Develop matrix to track the implementation of donor projects Coordinate donors mission to Liberia Maintain bilateral and multinational partnership						PSSPD
		12.2	Expand the information exchange channels	# of domestic MoUs established versus # of MoUs planned	Identify and engage relevant stakeholders Signing MoUs Implement and monitor MoUs						SECTOR/DTD
				# of international MoUs established by EOI	Identify and engage relevant stakeholders Signing MoUs						EOI/DTD

No.	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible party
						Q1	Q2	Q3	Q4	Annual	
					Implement and monitor MoUs						
		12.3	Enhance cooperation with MFDP, CBL, Commercial Banks and vendors for the reconciliation of revenue	# of engagements conducted vs. planned	Conduct joint reconciliation meetings	2	2	2	2	8	NRARS/DCGTA
13	Attract, develop and retain best talents	13.1	Develop recruitment framework aligned with institutional needs	% of positions defined per department as per labor force demand study framework % of recruitment done in line with the framework vs. total recruitment	Conduct HR needs analysis Identify establishment post Update recruitment policy to incorporate all methods of recruitment Revise HR framework to incorporate all new positions and pay grades						HRD/DCGAA
		13.2	Establish competency based training program	% of staff trained as per competency Training plan	Review and update training and capacity development policy						HRD/DCGAA
		13.3	Improve employee welfare	% of grievances handled by Committee	Compensation structure defined and harmonized with steps and grades						HRD/DCGAA

No.	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible party
						Q1	Q2	Q3	Q4	Annual	
				# of welfare programs held # of Committees established as per labor laws and regulations	Committees established and functional (Grievance, Social, & Administrative)						
14	Develop a performance driven culture	14.1	Foster outstanding performance	% of staff compliant to the performance management guide % of staff trained, promoted & rewarded based on performance appraisal results	Talent pool project Succession Plan Conduct Awareness for the Performance Guide Rewards & recognition						HRD/DCGAA
15	Provide adequate logistical and real infrastructure	15.1	Implement Hard Cat system	% actual milestone / planned milestones	Identify and categorize assets as expendable and non-expendable Tagging of all assets						GSD/DCGAA
		15.2	Construct and/or renovate business offices	% of construction/renovation vs. annual renovation plan	Site identification Award of contract to architectural firm Award of contract to construction firm						GSD/DCGAA
		15.3	Automate	% of completion/timeline	Review procurement						GSD/DCGAA

No.	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible party
						Q1	Q2	Q3	Q4	Annual	
			procurement storage	for automation	manual Identify potential automation Deploy automated procurement processes						GSD/DCGAA
		15.4	Implement system	% of cameras reactivated at HQ and Freeport % of cameras installed at RIA	Identify targeted areas Procure equipment Reactive LRA HQ and Freeport Install CCTV at RIA						
16	Modernize ICT infrastructure and solutions	16.1	Promote ICT governance	Milestone accomplished versus milestone planned as per project timeline	Develop new ICT policies Review and update existing policies and procedures Implement approved ICT governance policies Draft and implement new internal service standards for IT Services						MISD/DCGTA
		16.2	Expand ICT solutions	% of LRA back office	Automate back office						MISD/DCGTA

No.	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible party
						Q1	Q2	Q3	Q4	Annual	
			and tools	functions automated versus total number of back office functions identified	solutions (TCC, Travel expense Tracking log, Reconciliation, HR payroll, etc.) Develop Revenue Monitoring dashboard for SIGTAS Stabilization and Enhancement Develop revenue dashboard for Senior Management Develop and integrate APIs with Commercial Banks, CBL, APMT, BIVAC, etc.						
		16.3	Improve ICT infrastructure	Milestone accomplished versus milestone planned % upgrade HQ Data Center from tier 3 to tier 5 % Freeport Data Center upgraded to tier 3 Three (3) rural offices connected with ASYCUDA system	Upgrade and install new Infrastructure Equipment at LRA HQ, RIA, Freeport and Banking Windows Expand ICT infrastructure to Rural Tax Collectorate (equipment, internet connectivity, etc.)						MISD/DCGTA

No.	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible party
						Q1	Q2	Q3	Q4	Annual	
17	Source funding and optimize resource allocation	17.1	Transition from Cash Basis IPSAS to Accrual Accounting system	Project milestone executed/milestone planned	Set up transition team (Q1) Update Budget & Finance SOP (Q1) Train staff (Q1) Transition asset register to accrual basis (Q2) Account for all accruals and deferrals(Q3) Prepare accrual basis report (Q4)						BFD/DCGAA
		17.2	Develop and implement an automated accounting system	Project milestone executed/milestone planned	Procure quick books (Q1) Install and test software (Q1) Transfer data from excel spreadsheet (Q1) Train staff (Q1)	100%				100%	BFD/DCGAA