



LRA
LIBERIA REVENUE AUTHORITY

ANNUAL BUSINESS PLAN FY2017/2018



NASSCORP HOUSE, ELWA JUNCTION, PAYNESVILLE, MONROVIA, LIBERIA

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Acronyms

BFD	Budget and Finance Division
BOD	Board of Directors
CD	Customs Department
CMPA	Communications, Media and Public Affairs
CSP	Corporate Strategic Plan
DTD	Domestic Tax Department
EDQARD	Enterprise, Design, Quality Assurance and Results Division
ERMCD	Enterprise Risk Management and Compliance Division
GSD	General Services Division
HRMD	Human Resource Management Division
IAD	Internal Audit Division
KPI	Key Performance Indicator
LBA	Legal and Board Affairs
LRA	Liberia Revenue Authority
MISD	Management Information Services Division
NRARD	National Revenue Accounts and Reporting Division
OPRS	Office of Professional Responsibility Section
PED	Professional Ethics Division
PSSPD	Policy, Statistics and Strategic Planning Division
TMD	Transformation and 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 FY2016-2021. Although LRA faces many challenges in terms of limited funding and logistics, we are determined to continue our strive to implement the CSP to the extent possible within the limitation of available resources and to continue scouting for necessary assistance to help us more fully achieve the CSP while also strengthening the case for greater support from the Government of Liberia.

The annual business plan is the tool for achieving on an annual basis the outcomes in the CSP. The LRA Team including the various departments, divisions and sections have embraced the strategic business planning and development process of the annual business plan, as well as endured a rigorous two-day validation which was held on June 23-24, 2017 in Harbel, Firestone, Margibi County.

This process enabled Team LRA to positively interact and identify pressing needs and priority action areas in order to achieve the strategic objectives and outcomes that are directly aligned to the CSP. A key planning goal is also to prepare a business plan covering the entire CSP period that will be updated and adjusted annually and as necessary.

Our challenge is to ensure that we attain the outcomes over the period of the CSP. This year we have tried to strengthen the plan by sharpening the measurements in an effort to facilitate accountability and implementation. We will succeed depending on the availability and prudent use of limited resources while ensuring consistent improvements over the period in our core business operations, strategic planning, programming, monitoring and evaluation of the implementation of the CSP amongst others.

We express sincere thanks and appreciation to the Government of Liberia and international partners who have continued to assist us with both financial and technical support during the entire process. Our collective desire to succeed and ongoing collaboration will be crucial in the years to come as we work together in the implementation phase of this annual business plan and more generally the CSP by 2021.

We remain unequivocally committed to transforming revenue administration in Mama Liberia and to collecting the lawful revenue due the people of Liberia for the national good.

Elfrieda StewartTamba
Commissioner General/CEO

1 INTRODUCTION

1.1 PURPOSE, OBJECTIVES AND EXPECTED USE OF THE ANNUAL BUSINESS PLAN

The Liberia Revenue Authority (LRA) has a singular mandate to administer and enforce the national tax laws through a fair, transparent and accountable means of domestic revenue collection in Liberia. The Corporate Strategic Plan (CSP) was designed for a five-year period from FY2016-2021 which comprises clearly defined strategic objectives, outcomes and the requisite governance structure to drive the implementation process. LRA seeks to achieve certain outcomes under the strategic goals each fiscal year within the five-year period.

MISSION

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

On July 1, 2014, the LRA commenced operations aimed at executing its mission and vision. LRA Annual Business Plan FY2017/2018 is designed to strengthen the implementation and accountability of the various departments, divisions and sections by sharpening the measurability of the targets while ensuring that all activities are directly aligned to more measurable performance indicators (KPIs), with quarterly targets and annual targets. As LRA strives to achieve its mandate, the annual business plan is accordingly an improvement over the previous two years. It is expected to foster better implementation accountability in this fiscal year.

VISION

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

1.2 STRUCTURE OF THE ANNUAL BUSINESS PLAN

The plan is structured along LRA's strategic organogram.

Our Core Values



2 COMMISSIONER GENERAL DIRECT REPORTS

2.1 POLICY, STATISTICS AND STRATEGIC PLANNING

Goal 1: Administer Revenue Legislation in an effective, fair and transparent manner

#	Outcome	Activity	KPI	TARGETS					Resource required	Associated Performance Risks	Resp.	
				Q1	Q2	Q3	Q4	Annual Target(July 1,2017-June 30,2018)				
Objective 1.1: Generally attain the revenue targets												
1.1.5	Domestic Resource Mobilization strategy, including revenue protection, developed and implemented	Conduct National Level Revenue Mobilization strategy symposium	# of National Level domestic Revenue Mobilization Strategy symposium held	One National level Domestic Resource Mobilization Strategy symposium held					One National level Domestic Resource Mobilization Strategy symposium held	Staff and funding	Unavailability of staff and funding	PSSPD
		Develop domestic resource mobilization strategy	Domestic Resource Mobilization Strategy and implementation plan developed, approved and costed	Draft Domestic Resource Mobilization Strategy completed and submitted for approval	Domestic resource mobilization Strategy validated and implemented plan completed	Domestic resource mobilization Strategy launched	Domestic resource mobilization Strategy implemented with emphasis on stakeholders engagement and awareness	Domestic Resource Mobilization strategy developed, costed and implemented	Funding and Consultant services	Uncertainty in mobilizing additional funding for extending consultant services		
Objective 1.2: Increase effectiveness in the administration of tax (including real estate) and customs operations												
1.2.2	Improved management and reporting of Customs-related exemptions and tax expenditures	Conduct and publish tax expenditure analysis	# of Tax Expenditures reports published for FY/17-2018	Tax expenditure analysis framework developed and submitted for	Quarter one tax expenditure report published	Quarter two tax expenditure report published	Quarter three tax expenditure report published	Tax expenditure analysis framework developed and 3 quarterly reports published	Staff, office supplies, technical assistance	Delay in the processing of data from originating department & MFD	PSSPD	

				approval				completed			
		publish customs exemption reports			Quarter one Customs exemption reports submitted for approval	Quarter two Customs exemption reports submitted for approval	Quarter three Customs exemption reports submitted for approval	Three Customs exemption reports submitted for approval	Staff, office supplies	Delay in the processing of data from originating department	
		Produce annual tax to GDP ratio	Tax to GDP ratio produced	Tax to GDP ratio template developed	Tax to GDP ratio template finalized	Tax to GDP ratio data gathered and analyzed	Produced tax to GDP ratio reports	Annual tax to GDP ratio produced and submitted to Senior management	Accurate data, staff time	Delay in obtaining accurate data, inadequate staff time	
1.2.5	Reliable revenue data to support management decisions and policy development are electronically generated, published, and easily accessible	Download, analyze and report daily revenue flash	# of Daily Flash including MTD and YTD (columns) reports produced and circulated	48 daily Flash reports completed	48 daily Flash reports completed	48 daily Flash reports completed	48 daily Flash reports completed	192 daily Flash reports completed	Staff and supplies and internet access	Delay in the processing of data from the system, and frequent system outage	PSSPD

			# of monthly snapshots Produced and published	3 snapshots completed monthly and submitted to CMPA for publication	3 snapshots completed monthly and submitted to CMPA for publication	3 snapshots completed monthly and submitted to CMPA for publication	3 snapshots completed monthly and sent to C CMPA for publication	12 snapshots completed and submitted to CMPA for publication	Staff, supplies, and internet access	Delay in the processing of data from the system, and frequent system outage	PSSPD
		Draft and submit monthly outturn report for approval	# of Revenue Outturns produced monthly and circulated.	2 revenue outturns completed monthly	3 revenue outturns completed monthly	3 revenue outturns completed monthly	3 revenue outturns completed monthly	11 revenue outturns completed monthly	Staff and supplies	Delay in the processing of data from the system	PSSPD
		Draft quarterly outturn report and submit for approval	Quarterly Revenue Outturn Reports produced and published within thirty days after the end of the quarter	1 Quarterly Revenue Outturn Report completed	1 Quarterly Revenue Outturn Report completed	1 Quarterly Revenue Outturn Report completed	1 Quarterly Revenue Outturn Report completed	4 Quarterly Revenue Outturn Report completed	Staff and supplies	Delay in the processing of data from the system	PSSPD
		Draft calendar year report and submit for approval	# of calendar year report produced for the president Annual Message		1 president report completed and submitted for approval			1 president report finalized and approved	Staff and supplies	Delay in the processing of data from the system	PSSPD
		Conduct research, collect analyze and validated for Africa Tax outlook report	Data collated, analyzed, validated to feed into African Tax outlook publication		Research conducted, data collected, analyzed and validated			Research conducted, data collected, analyzed and validated	Staff, and logistics	Unavailability of staff and logistics	
		Produce revenue statistical bulletin	# of revenue statistical bulletin	3 statistical bulletins	3 statistical bulletins	3 statistical bulletins	3 statistical bulletins produced	12 statistical bulletins	Staff and supplies	Delay in the processing of data from the	PSSPD

			produced	produced weekly	produced weekly	produced weekly	weekly	produced weekly		system	
	Produce revenue forecast for FY 18/19 and forecast methodology reports	# of forecast methodology report produced			1 forecast methodology report completed			1 forecast methodology report finalized	staff	Unavailability of staff	PSSPD
		# of forecast evaluation			1 forecast evaluation report completed			1 forecast evaluation report completed	staff	Unavailability of staff	PSSPD
	Conduct quarterly tax gap analysis	# of tax gap analysis conducted	Tax gap analysis framework developed and submitted for approval	1 tax gap analysis for quarter one produced	1 tax gap analysis for quarter two produced	1 tax gap analysis for quarter three produced	1 tax gap analysis for quarter three produced	Three tax gap analysis produced	Staff, technical assistance ,stationary and logistics	Accurate revenue data	PSSPD
	Conduct cost of collection analysis	Quarterly cost of collection analysis report produced	Develop cost of collection analysis framework and submitted for approval	Quarter one cost of collection analysis report produced	Quarter two cost of collection analysis report produced	Quarter three cost of collection analysis report produced	Quarter three cost of collection analysis report produced	Three quarterly cost of collection analysis report produced	Accurate data, staff time	Un availability Accurate expenditure and revenue data	PSSPD

Objective 1.3: Strengthen the legal and regulatory frameworks to maximize and facilitate revenue collection and legitimate trade											
1.3.1	Tax code, tax and customs regulations simplified in collaboration with the MFDP and made easily accessible to taxpayers	Establish a technical working group on Monitoring and Reporting New Tax Policies and Liberia Revenue Code implementation	Robust means of tracking and following up on collaboration of the Liberia Revenue Code implemented	Technical Working Group established and functional	Monitoring mechanisms put in place for data collection and analysis	Compliance surveys (price, objections, administrative ease, etc.) conducted	First quality monitoring report completed and submitted for approval	Technical Working Group on LRC fully established and first annual quality monitoring report produced	Staff and logistics	Unavailability of staff, logistics and lack of cooperation from stakeholders or various departments/divisions/units	PSSPD/Legal
1.3.2	Improved capacity and effective collaboration on Revenue Policy development	Conduct internal capacity training on revenue policy development	# of quality internal capacity training administered in tax policy and revenue administration	3 trainings in revenue forecasting and reporting completed and one training in principle of taxation	3 training in tax expenditure reporting and VAT implementation and policy completed	1 training in tax revenue code analysis and simplification completed	3 trainings in transfer pricing and strategic planning	10 internal capacity trainings conducted	Staff, logistics, training facilities and refreshment	Unavailability of staff, logistics, training facilities and refreshment	PSSPD/HR
		Conduct economic analysis	Quarterly economic analysis report produced		Quarter one economic analysis conducted and	Quarter two economic analysis	Quarter three economic analysis conducted and	Three economic analysis conducted and four reports	Staff , logistics, cooperation with external	Unavailability of Staff , logistics, cooperation with external partners	

					report produced	conducted and report produced	report produced	produced	partners		
Objective 1.4: Increase domestic and international cooperation and partnerships											
1.4.2	TIEA and other cooperation and collaboration with regional and international organizations established and effective	Implement signed MOUs with external tax jurisdictions	# of bilateral, regional and international cooperation and collaborations consummated and implemented	3 knowledge sharing missions conducted with Uganda, South Africa and Kenya		2 knowledge sharing missions conducted with Rwanda, Zimbabwe and Botswana		5 knowledge sharing missions conducted with Uganda, Zimbabwe, South Africa, Kenya, Rwanda and Botswana	Staff and Funding	Unavailability of staff and Funding	PSSPD
		Enter and sign MOUs with Kenya and South Africa		MOUs entered and signed with Uganda, Kenya and South Africa through ATAF	MOUs entered and signed with Brazil	MOUs entered and signed with Botswana, Zimbabwe and Rwanda through ATAF	MOUs entered and signed with Uganda, Zimbabwe, South Africa, Kenya, Rwanda, Botswana and Brizil	Staff and funding	Unavailability of staff and funding	PSSPD	
		Conduct regular National Revenue Authority Donor Coordinating meetings	# of National Revenue Authority Donor Coordinating meetings held	One National Revenue Authority Donor Coordinating meeting held			One National Revenue Authority Donor Coordinating meeting held	Two National Revenue Authority Donor Coordinating meetings held	Staff, Venue, cooperation from relevant stakeholders and logistics	Unavailability of Staff, Venue, logistics and lack of cooperation from relevant stakeholders	
		Make follow-ups with external partners		Follow-up with China on request for support conducted	Follow-up with Department of International Development(DEFID) on request for support conducted	Follow-up with SIDA on request for support conducted		Follow-up with China, DEFID & SIDA on request for support conducted	Internet access, starch cards,	Unavailability of Internet access, starch cards, and lock of coordination form external partners	
		Develop framework for	framework for institutional		framework for institutional support			framework for institutional	Staff and logistics	Unavailability of staff, logistics and delay in	

		institutional support and internal program resource mobilization	support and internal program resource mobilization developed		and internal program resource mobilization developed and submitted for approval			support and internal program resource mobilization developed and approved		approval	
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Goal 2: Maximize voluntary compliance

#	Outcome	Activity	KPI	TARGETS					Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4	Annual Target(July 1,2017-June 30,2018)			

Objective 2.2 Diversify, expand and enhance service delivery and consistency in taxpayer treatment

2.2.6	Generally positive client feedback on service, information and facilitation	Conduct taxpayers service quality feedback survey	Taxpayers service quality feedback conducted	Tax payers service quality feedback survey questionnaires developed and submitted for approval	Tax payers service quality feedback survey conducted	Tax payers service quality feedback survey report produced		Tax payers service quality feedback survey conducted and report produced	Staff, coordination of internal stakeholders, logistics	Delay in approval of questionnaires, unavailability of staff and logistics,	PSSPD/TPSD
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Goal 3: Build and effective institution at all levels through excellence in leadership accountability, technical and real infrastructure capacity

Objective :” Introduce and effective strategic management sstem that will guide priorities, activities and resource allocation over the planning period (five years)

#	Outcome	Activity	KPI	Targets					Resource	Associated	Resp.
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				Q1	Q2	Q3	Q4	Annual Target(July 1,2017-June 30,2018)			
3.1.1	A 5-year corporate strategic plan (CSP) developed, adopted and communicated internally and externally	Develop Monitoring & Evaluation & Reporting framework of the CSP	CSP Monitoring & Evaluation & Reporting framework developed		CSP Monitoring & Evaluation & Reporting framework developed and submitted for approval			CSP Monitoring & Evaluation & Reporting framework developed and approved	Staff, and logistics	Unavailability of staff, logistics and delay in approval	
3.1.2	Annual Business plans, detailed work plans and corresponding expenditure budget and procurement plan completed prior to commencement of fiscal year	Develop and publish FY 17-18 Business Plan	Annual Business Plan finalized and published	FY 17-18 business plan finalized and published				FY 17-18 Business Plan develop , validated, approved and published	Staff time, corporation from internal stakeholders, logistics	Unavailability of staff time, corporation form internal stakeholders, and logistics	
		Develop PSSPD work plan for FY17-18	All work plans completed	PSSPD work plan developed for FY17-18				PSSPD work plan developed and operational	Staff time, corporation from internal stakeholders, logistics	Unavailability of staff time, corporation form internal stakeholders, and logistics	ALL
		Produced PSSPD quarterly activity reports	# of quarterly activity report produced	Quarter 4FY16/17 Activity report produced and submitted to EDQARD	Quarter 1 FY17/18 Activity report produced and submitted to EDQARD	Quarter 2 FY17/18 Activity report produced and submitted to EDQARD	Quarter 3 FY17/18 Activity report produced and submitted to EDQARD	4 Quarterly Activity Report produced and submitted to EDQARD	Staff time , internet connectivity, and logistics,	Unavailability of staff time, internet connectivity and logistics	
		Launch LRA's	Corporate Strategic	Corporate				Corporate	Venue and	Unavailability of venue	CG

		Corporate Strategic plan (CSP)	Plan officially launched	Strategic Plan officially launched				Strategic Plan officially launched	availability of stakeholders	and availability of stakeholders	Office
3.1.4	Timely and cyclical corporate performance monitoring, evaluation and updates of the CSP and business Plans executed	Produce executive management oversight indicators reports	# of Executive Management Oversight indicators report produced	Quarter 4 FY16/17 Report produced	Quarter 1 FY17/18 Report produced	Quarter 2 FY17/18 Report produced	Quarter 3 FY17/18 Report produced	4 quarterly executive management oversight indicators reports produced	Staff time accurate data and logistics	Unavailability of Staff time accurate data and logistics	
		Produce FY16/17 annual report	FY16/17 Annual report produced and published	Draft annual completed and review in progress	Annual report finalized and published			FY 16/17 annual report produced and published	Accurate data, staff, and logistics	Unavailability of Accurate data, staff, and logistics	
		Conduct Business Plan review	# of Business Plan review conducted		Quarter One review conducted	One two review conducted	Quarter three review conducted	3 Business Plan reviews conducted	Staff, and logistics	Unavailability of staff and logistics	
		Develop LRA success story draft	LRA success story produced		Draft LRA success story developed and submitted for approval		LRA success story published	LRA success story approved and published	Staff, and logistics	Unavailability of staff, logistics, and delay in approval	

2.2 LEGAL AND BOARD AFFAIRS

Goal 1: Administer Revenue Legislation in an effective, fair and transparent manner											
Objective 1.2: Increase effectiveness in the administration of tax (including real estate) and Customs operations											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
1.2.6	Administrative regulations and professional standards for customs brokers and tax practitioners established and upheld	Draft MOUs, proposed Executive Orders or Treaties with government ministries / agencies, external parties, international development partners, etc. for approval	# of MOUs drafted	1 MOU with Commercial Banks, CBL and MFDP to pay taxes on mobile money drafted and follow-ups made for approval	2 MOUs with APM Terminal on disposal of abandon goods and LIBA on the collection of taxes drafted and follow-ups made for approval	2 MOU with LEC on payment of GST on electricity bills and MOT on automobiles drafted and follow-ups made for approval	1 MOU with MOJ to allow LRA to serve as lead prosecutors drafted and follow-ups made for approval	6 MOUs with Government Ministries and agencies finalized and approved	Transportation, office supplies and cooperation from external stakeholders	Untimely approval and lack of cooperation from external stakeholders	LEGAL
		Propose and draft executive	# of Executive Orders on Excise Tax, voluntary	1 Executive Order on		1 Executive order on		2 executive orders finalized	Transportation and Office supplies	Untimely approval	LEGAL

Goal 1: Administer Revenue Legislation in an effective, fair and transparent manner											
Objective 1.2: Increase effectiveness in the administration of tax (including real estate) and Customs operations											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
		orders	compliance for all taxpayers drafted	introduction of excise stamps and voluntary compliance drafted and submitted for approval with follow-ups made		decentralization of Real Estate tax remittances drafted and submitted for approval with follow-ups made		and approved			
		Propose and draft treaties	# of treaties with Morocco and Qatar finalized and approved	1 Treaty with Morocco drafted and submitted to MOFA for approval	1 draft treaty with Qatar completed			2 Treaties with Morocco and Qatar finalized and approved	Airfare, accommodation and DSA for at least 2 staff	Unavailability of airfare, accommodation and DSA; and delay in approval	LEGAL
		Draft good, services and employment contracts for approval	# of contracts prepared using approved template	37.5% 150 contracts drafted	12.5% 50 contracts drafted	37.5% 150 contracts drafted	12.5% 50 contracts drafted	100% 400 contracts drafted annually	Human hours and office logistics	Limited and inaccurate information needed to draft contract	LEGAL

Objective 1.3: Strengthen the legal and regulatory frameworks to maximize and facilitate revenue collection and legitimate trade

#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
1.3.1	Tax code, tax and customs regulations simplified in collaboration with the MFDP and made easily accessible to taxpayer	Coordinate and collaborate with MFDP to simplify the Liberia Revenue Code (LRC)	Justification letter prepared to simplify the LRC		Justification letter drafted and submitted to MFDP with significant follow-ups made			Justification letter finalized and significant follow-ups made	Staff, transportation, stationary, consultant and overtime feeding	Unavailability of staff, transportation, stationary, consultant and feeding; and lack of support from MFDP	LEGAL
		Prepare TOR for international consultant and concept note for practice notes for existing LRC	Consultant hired and concept notes prepared	TOR for international consultant prepared, approved and published	International consultant interviewed and hired	Concept notes developed for net-operating loss, tax attributes, penalties, interests, dividend, and calculation of partnership income	Concept notes developed for materiality threshold and calculation of trust and estate income	Concept notes developed for net-operating loss, tax attributes, penalties, interests, dividend, and calculation of partnership income; and materiality threshold and calculation of	Staff, international consultant, training and stationary	Unavailability of staff, international consultant, training and stationary	LEGAL

Objective 1.3: Strengthen the legal and regulatory frameworks to maximize and facilitate revenue collection and legitimate trade											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
								trust and estate income			
		Review and draft tax, customs and tax policy regulations – identify, prepare plan and priority listing and draft according to priority listing in consultation with operating units	# of administrative and tax policy regulations finalized and approved	20% 5 administrative and tax policy regulations drafted and submitted for approval with follow-ups made	16% 4 administrative and tax policy regulations drafted and submitted for approval with follow-ups made	36% 9 administrative and tax policy regulations drafted and submitted for approval with follow-ups made	28% 7 administrative and tax policy regulations drafted and submitted for approval with follow-ups made	100% 25 administrative and tax policy regulations finalized and approved	Staff, transportation and stationery	Untimely approval and lack of cooperation form originating department	LEGAL
			# of customs regulations drafted	30% 3 customs regulations drafted	30% 3 customs regulations drafted	20% 2 customs regulations drafted	20% 2 customs regulations drafted	100% 10 customs regulations finalized	Staff, transportation and stationery	Untimely approval and lack of cooperation form originating department	
		Review proposed recommendations for amendment of provisions of the LRC	# of cases studied including protests, objections and tax matters arising from operations and draft recommendations made for law reform and		1 Recommendation proposed for taxability of precious minerals purchases and	1 Recommendation proposed for taxability of reinsurance	1 Recommendation proposed for refundability of indirect and other taxes	3 recommendations proposed for taxability of precious minerals, reinsurance and	Local consultants, supplies and training	Unavailability of local consultants, supplies and training; untimely approval and lack of cooperation from stakeholders	

Objective 1.3: Strengthen the legal and regulatory frameworks to maximize and facilitate revenue collection and legitimate trade											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
			regulations		transfers within and without of Liberia			refund- ability			
		Develop Civil tax Litigation manual and sensitize staff of the legal department on implementation of the manual	Approved Civil Litigation manual published and implemented	Draft Civil Litigation Manual completed and submitted for review and validation with stakeholders	Civil Litigation Manual validated, finalized and approved	Civil Litigation Manual circulated and one training and sensitization workshop held	Civil Litigation Manual implemented and one training and sensitization workshop held	Civil Litigation Manual fully implemented and two training and sensitization workshops held	Staff, stationery, funding and training facility – outside regional lawyers (civil)	Unavailability of staff, stationery, funding and training facility	
		Develop Criminal Prosecution Manual and sensitize staff of the legal department on implementation of the manual	Approved Criminal Prosecution Manual published and implemented	Draft Criminal Prosecution Manual completed and submitted for review and validation with stakeholders	Criminal Prosecution Manual validated, finalized and approved	Criminal Prosecution Manual circulated and one training and sensitization workshop held	Criminal Prosecution Manual implemented and one training and sensitization workshop held	Criminal Prosecution Manual fully implemented and two training and sensitization workshops held	Staff, stationery, funding and training facility - outside local lawyers (criminal)	Unavailability of staff, stationery, funding and training facility	

Goal 2: Maximize voluntary Compliance

Objective 2.1: Enhance Taxpayers knowledge of tax laws, their rights and obligations through effective outreach and accessible information											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
2.1.3	Complete and up-to – date rulings and interpretations published	Summarize and ensure publication of final decisions from the court on LRA website	% of final decisions from the court summarized and published quarterly	100% of final decisions from the court summarized and published quarterly	100% of final decisions from the court summarized and published quarterly	100% of final decisions from the court summarized and published quarterly	100% of final decisions from the court summarized and published quarterly	100% of final decisions from the court summarized and published annually	Staff, stationary	Unavailability of staff, stationary and lack of cooperation from supporting department	LEGAL/MISD
2.1.6	Taxpayers compliance , including employees of LRA and all other branches of government, maximized	Prepare petition for closure to the tax court	# of closure cases and	23% 22 closure cases petitioned and completed	30% 28 closure cases petitioned and completed	19% 18 closure cases petitioned and completed	28% 26 closure cases petitioned and completed	94 closure cases petitioned and completed	Staff, funds, office supply and transportation	Unavailability of staff, funding, office supply and transportation	LEGAL
		Request court for search and seizure warrant		22% 2 search and seizure warrant completed and enforced	22% 2 search and seizure warrant completed and enforced	34% 3 search and seizure warrant completed and enforced	22% 2 search and seizure warrant completed and enforced	9 search and seizure warrant completed and enforced	Staff, funding, office supply and transportation	Unavailability of staff, funding, office supply and transportation	LEGAL
		File lawsuit to the court for seizure of	% of business and individual assets seized and sold to	100% of business and individual assets	100% of business and individual assets	Staff, funds and	Unavailability of staff,	LEGAL			

Goal 2: Maximize voluntary Compliance											
Objective 2.1: Enhance Taxpayers knowledge of tax laws, their rights and obligations through effective outreach and accessible information											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
		assets and sales of properties	settle tax liabilities	seized and sold to settle tax liabilities quarterly	seized and sold to settle tax liabilities quarterly	seized and sold to settle tax liabilities quarterly	seized and sold to settle tax liabilities quarterly	seized and sold to settle tax liabilities annually	transportation	funds, transportation and lack of cooperation from external stakeholders (officers of the court and MOJ)	
		Develop and implement SOPs on civil and criminal litigations	SOPs on civil and criminal litigations developed and implemented		Draft SOPs on civil and criminal litigations completed and submitted for approval with significant follow-ups made	SOPs on civil and criminal litigations approved and implemented	SOPs on civil and criminal litigations implemented	SOPs on civil and criminal litigations finalized and approved	Staff and stationary	Unavailability of Staff, stationary and untimely approval; lack of cooperation from supporting department	LEGAL/EDQUARD
		Identify criminal	% of criminal cases in the inventory	100% of criminal				100% of criminal	Staff and	Unavailability	LEGAL

Goal 2: Maximize voluntary Compliance											
Objective 2.1: Enhance Taxpayers knowledge of tax laws, their rights and obligations through effective outreach and accessible information											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
		cases in the inventory	identified	cases identified				cases identified	stationary	ty of staff and stationary	
		Procure general legal services from law firms	# of law firms engaged for the provision of general legal services		TOR for legal firm developed and submitted for approval; one additional law firm engaged and procured for the provision of general legal services	Legal firm fully operational and functional on the assignment of cases	Legal firm fully operational and functional on the assignment of cases	Legal firm fully operational and functional on the assignment of cases	Staff, funding	Unavailability of staff, delay in approval, lack of funding and support from the relevant departments	LEGAL/GSD
		Initiate and prosecute criminal tax cases	# of criminal tax cases initiated and prosecuted based on inventory and forecast of new cases	1 Criminal tax case initiated and prosecuted	1 Criminal tax case initiated and prosecuted	1 Criminal tax case initiated and prosecuted	1 Criminal tax case initiated and prosecuted	4 Criminal tax cases initiated and prosecuted	Staff, funds, office supply and transportation	Unavailability of funds and untimely assignment and rulings of cases by the court	LEGAL
		Identify civil cases in	% of civil cases in the inventory	100% of civil cases				100% of civil cases	Staff and	Unavailability	LEGAL

Goal 2: Maximize voluntary Compliance											
Objective 2.1: Enhance Taxpayers knowledge of tax laws, their rights and obligations through effective outreach and accessible information											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
		the inventory	identified	identified				identified	stationary	ty of staff and stationary	
		Superintend and Litigate civil, revenue and non-revenue cases	# of litigated civil cases	25% 4 Labor/ employment related cases Superintended and litigated	100% 16 Labor/ employment related cases Superintended and litigated	Staff, funds, office supply and transportation	Unavailability of funds and untimely assignment and rulings of cases by MOL	LEGAL			
				25% 3 non-revenue related civil cases superintended and litigated	25% 3 non-revenue related civil cases superintended and litigated	25% 3 non-revenue related civil cases superintended and litigated	25% 3 non-revenue related civil cases superintended and litigated	100% 12 non-revenue related civil cases superintended and litigated	Staff, funds, office supply and transportation	Unavailability of funds and untimely assignment and rulings of cases by civil law court	LEGAL
				25% 3 revenue related civil cases	100% 12 revenue related civil cases	Staff, funds, office supply and	Unavailability of funds and	LEGAL			

Goal 2: Maximize voluntary Compliance											
Objective 2.1: Enhance Taxpayers knowledge of tax laws, their rights and obligations through effective outreach and accessible information											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
				Superintended and litigated	Superintended and litigated	Superintended and litigated	Superintended and litigated	Superintended and litigated	transportation	untimely assignment and rulings of cases by civil law court	
				25% 1 BOTA case Superintended and litigated; and all cases submitted to BOTA before JAN 2018	25% 1 BOTA case Superintended and litigated	25% 1 BOTA case Superintended and litigated	25% 1 BOTA case Superintended and litigated	100% 4 BOTA cases Superintended and litigated	Staff, funds, office supply and transportation	Unavailability of funds and untimely assignment and rulings of cases by BOTA	LEGAL
		Citations, request for information, notices of conclusion of hearing cases, etc. sent to taxpayers and relevant departments of the LRA	Records of communications with taxpayers and relevant departments of the LRA created and filed	Communications prepared, circulated and receipt notices acknowledged	Communications prepared, circulated and receipt notices acknowledged	Communications prepared, circulated and receipt notices acknowledged	Communications prepared, circulated and receipt notices acknowledged	Communications prepared, circulated and receipt notices acknowledged	Staff, funding, stationery and transportation	Unavailability of staff, funding, stationery and transportation	LEGAL
		Conduct hearings of	# of	25%	25%	25%	25%	100%	staff,station	Unavailabili	LEGAL

Goal 2: Maximize voluntary Compliance											
Objective 2.1: Enhance Taxpayers knowledge of tax laws, their rights and obligations through effective outreach and accessible information											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
		protests/objections/refund cases with taxpayers and relevant departments of the LRA	protest/objections/refund cases heard and concluded within the statutory timeframe (90-day period)	20 protest/objections/refund hearings held	20 protest/objections/refund hearings held	20 protest/objections/refund hearings held	20 protest/objections/refund hearings held	80 protest/objections/refund hearings held	ery and transportation	ty of staff, stationery and transportation; and lack of cooperation from taxpayers and relevant departments of LRA	
				25% 6 protest/objections/refund cases concluded	25% 6 protest/objections/refund cases concluded	25% 6 protest/objections/refund cases concluded	25% 6 protest/objections/refund cases concluded	100% 24 protest/objections/refund cases concluded	Staff, stationery and transportation	Unavailability of staff, stationery and transportation; and lack of cooperation from taxpayers	LEGAL

Goal 2: Maximize voluntary Compliance											
Objective 2.1: Enhance Taxpayers knowledge of tax laws, their rights and obligations through effective outreach and accessible information											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
										and relevant departments of LRA	
		Draft and finalize legal opinion	% of legal opinions drafted and finalized	100% of legal opinions completed and submitted to requester	100% of legal opinions completed and submitted to requester	100% of legal opinions completed and submitted to requester	100% of legal opinions completed and submitted to requester	100% of legal opinions finalized	Staff, stationery, internet connectivity, legal library and transportation	Staff, stationery, internet connectivity, legal library and transportation	LEGAL
		Conduct protest/objections/refund awareness programs for taxpayers	# of protest/objections/refund awareness programs conducted	25% 1 workshop held	25% 1 workshop held	25% 1 workshop held	25% 1 workshop held	100% 4 workshops held annually	Staff, funding, stationery, transportation, DSA	Untimely disbursement of DSA and lack of logistics	LEGAL
					25% 2 Radio Talk shows aired	25% 2 Radio Talk shows aired	25% 2 Radio Talk shows aired	100% 6 Radio Talk shows aired annually	Staff, funding, stationery, transportation, DSA	Untimely disbursement of DSA and lack of logistics	LEGAL
					25%	25%	25%	25%	100%	Staff,	Untimely

Goal 2: Maximize voluntary Compliance											
Objective 2.1: Enhance Taxpayers knowledge of tax laws, their rights and obligations through effective outreach and accessible information											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
				1 jingle/brochure developed	1 jingle/brochure developed	1 jingle/brochure developed	1 jingle/brochure developed	4 jingle/brochure developed	funding, stationery, transportation, DSA	disbursement of DSA and lack of logistics	
		Finalize and implement SOPs on protests and objections	SOPs on protests and objections finalized and implemented	Draft SOPs on protests and objections completed and submitted for approval with significant follow-ups made	SOPs on protests and objections approved and implemented	SOPs on protests and objections implemented	SOPs on protests and objections implemented	SOPs on protests and objections finalized and approved	Staff and stationary	Unavailability of Staff, stationary and untimely approval; lack of cooperation from supporting department	LEGAL/EDQUARD
Objective 3.2: improve technical capacity, accountability and productivity											
3.2.6	Modern job tools provided and maintained	Procure, deploy and utilize new case management software	New case management software procured, deployed and utilized by all LRA legal staff		Case management software procured, installed, deployed and training conducted for all LRA legal staff in	Case management software utilized for all cases by all LRA legal staff	Case management software utilized for all cases by all LRA legal staff	Case management software upgraded and deployed; training conducted and software utilized	Staff, funding, training, Internet connectivity and	Unavailability of staff, funding, training, Internet connectivity	LEGAL/GSD/MISD

Goal 2: Maximize voluntary Compliance											
Objective 2.1: Enhance Taxpayers knowledge of tax laws, their rights and obligations through effective outreach and accessible information											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
					collaboration with HRD				refreshment	y, refreshment and lack of cooperation from supporting department	

#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
Objective 3.3: Adhere satisfactorily to local and international performance benchmarks											
3.3.1	Performance contract with Board of Directors developed monitored and evaluated	Identify and hire board executive secretary	Board executive secretary hired	TOR for Board executive secretary developed and submitted for approval	Board executive secretary hired, oriented and accumulated	Board executive secretary fully performed functions and responsibilities	Board executive secretary fully performed functions and responsibilities	Board executive secretary fully performed functions and responsibilities	Additional staff and training	Unavailability of staff, delay in approval and lack of support from relevant departments	LEGAL/HRD
		Coordinate the hosting of	# of Board meetings held, quality and	25% 1 statutory	25% 1 statutory	25% 1 statutory Board	25% 1 statutory Board	100% 4 statutory Board	Staffing, funding,	Unavailability of board	Board & Management

#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
		Board meetings and keep adequate records in accordance with performance contract	timeliness of minutes and other assigned activities achieved in accordance with performance contract	Board meeting held within one month after the close of the previous quarter; supporting documents complemented and circulated 5 days before hosting of meeting; minutes and documents completed and filed within two weeks of the board meeting	Board meeting held within one month after the close of the previous quarter; supporting documents complemented and circulated 5 days before hosting of meeting; minutes and documents completed and filed within two weeks of the board meeting	meeting held within one month after the close of the previous quarter; supporting documents complemented and circulated 5 days before hosting of meeting; minutes and documents completed and filed within two weeks of the board meeting	meeting held within one month after the close of the previous quarter; supporting documents complemented and circulated 5 days before hosting of meeting; minutes and documents completed and filed within two weeks of the board meeting	meetings held and records filed	stationery and supplies, catering services, board fees for non-statutory board members	members, delay in preparation of documents for board meetings and lack of cooperation from supporting departments	Affairs Unit

#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
				Follow-ups made on action items arising from board meeting	Follow-ups made on action items arising from board meeting	Follow-ups made on action items arising from board meeting	Follow-ups made on action items arising from board meeting	Follow-ups made on action items arising from board meeting	Internet and telephone connectivity	Lack of cooperation from supporting departments	
				25% 3 BOD Committee meetings held one month before the due date of statutory meeting and records kept	25% 3 BOD Committee meetings held one month before the due date of statutory meeting and records kept	25% 3 BOD Committee meetings held one month before the due date of statutory meeting and records kept	25% 3 BOD Committee meetings held one month before the due date of statutory meeting and records kept	100% 12 BOD Committee meetings held one month before the due date of statutory meeting and records kept	Staffing, funding, stationery and supplies, catering services, board fees for non-statutory board members	Unavailability of board members, delay in preparation of documents for board meetings and lack of cooperation from supporting departments	
				Follow-ups made on action	Follow-ups made on action	Follow-ups made on action items	Follow-ups made on action items	Follow-ups made on action items	Internet and telephone	Lack of cooperation	

#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
				items arising from board committee meeting	items arising from board committee meeting	arising from board committee meeting	arising from board committee meeting	arising from board committee meeting	connectivity	from supporting departments	
				Call meeting held as requested and within requesting timeframe	Call meeting held as requested and within requesting timeframe	Call meeting held as requested and within requesting timeframe	Call meeting held as requested and within requesting timeframe	Call meeting held as requested and within requesting timeframe	Staffing, funding, stationery and supplies, catering services, board fees for non-statutory board members	Unavailability of board members, delay in preparation of documents for board meetings and lack of cooperation from supporting departments	
2.1.1	Taxpayer education strategy developed and programs implemented	Conduct internal tax education on the LRC	Internal tax education (awareness, training and testing) conducted for LRA staff	Internal tax education materials prepared and awareness of training exercises conducted	1 internal tax education workshop (training and testing) conducted	1 internal tax education workshop (training and testing) conducted	1 internal tax education workshop (training and testing) coStudy tour, internet connectivity, source materials, consultants, and	Internal tax education materials prepared; and awareness and 3 workshops (training and testing) conducted	Staff, stationery, training materials, facility and refreshment	Unavailability of staff, stationery, training materials, facility, refreshment and cooperation	Legal/HRD

#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
							transportation conducted			from supporting department	
		Proposal to make change in the constitution relating to duty of citizens	Recommendations(s) made for amendment(s) to the constitution relating to the rights and duties of citizens to pay taxes		Research and benchmark conducted with other constitutions of relevant countries	Research findings complied and recommendations submitted to senior management	Findings and recommendations completed and submitted to the President	Research findings and recommendations finalized	Study-tour, Internet connectivity, resource materials, consultants and transportation	Unavailability of Study tour, internet connectivity, source materials, consultants, and transportation	LEGAL

2.3 INTERNAL AUDIT

Goal 3: Build an effective institution at all levels through excellence in leadership, accountability, technical and real infrastructural capacities											
Objective 3.2: Improve technical capacity, accountability and productivity											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.

				Q1	Q2	Q3	Q4	30,2018)				
3.2.4	Training plan implemented with emphasis on technical training and certification	Conduct monthly/ quarterly in-service training	# of auditors trained in IA's standards and professional practice	1 quarterly offsite training conducted	1 quarterly offsite training conducted	1 quarterly offsite training conducted	1 quarterly offsite training conducted	4 quarterly offsite training conducted	Hall rental, refreshment and training supplies	unavailability of trainer and conflicting schedules	IAD/HRD	
		Collaborate with HRD and MIS to conduct SYCUDA & SIGTAS training for Auditors	# of auditors trained in using and auditing ASYCUDA and SIGTAS	Training in SIGTAS/SYCUDA and other software use by LRA	Training in SIGTAS/SYCUDA and other software use by LRA			2 sets of trainings held	Hall rental, refreshment and training supplies	unavailability of trainer and conflicting schedules	IAD, MIS & HRD	
		Conduct training and certification of internal auditors	# of auditors trained and certificated		One (1) international training / study-tour consisting of 3 internal auditors		One CIA certification consisting of 17 internal auditors	One (1) international training / study-tour conducted for 3 internal auditors and one(1) CIA certification for 17 auditors				IAD/HRD
		Conduct customs risk management training of internal auditors	# of internal auditors trained in customs risk management		One (1) training in customs risk management conducted			One (1) training in customs risk management conducted	LRA's training center	Lack of available training center		IAD/HRD
3.2.5	Internal service standards introduced for	Conduct entity-wide risk assessment	# of Risk assessments conducted	One(1) entity-wide risk assessment completed		One(1) entity-wide risk assessment completed		Two(2) entity-wide risk assessments completed	Staff, logistics and DSA	Lack of funding	IAD	

Goal 3: Build an effective institution at all levels through excellence in leadership, accountability, technical and real infrastructural capacities

Objective 3.2: Improve technical capacity, accountability and productivity

#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
	all technical and administrative functions, including but not limited to procurement, budget and finance, human resources, Logistics, and Security	Conduct comprehensive audits at HQ	# of comprehensive audits conducted at head quarters	Baseline)completion of brought forward)	Two (2)comprehensive audits completed at HQ	Two (2)comprehensive audits completed at HQ	Two (2)comprehensive audits completed at HQ	Six (6)comprehensive audits completed at HQ	Staff and supplies	Unavailability of staff, supplies and conflicting schedule	IAD
		Conduct comprehensive audits at rural/urban business offices	# of comprehensive audits conducted at rural business offices		One (1)comprehensive audit completed at rural business offices consisting of 8 business offices		One (1)comprehensive audit completed at rural business offices consisting of 10 business offices	Two (2)comprehensive audits completed at rural business offices consisting of 26 business offices	Staff, supplies, logistics and DSA	Unavailability of staff, supplies, conflicting schedule and funding	IAD
		Conduct issue-oriented audit at HQ	# of issue-oriented audits conducted at head quarters	Six(6) issue-oriented audits completed at head quarters	Six(6) issue-oriented audits completed at head quarters	Six(6) issue-oriented audits completed at head quarters	Six(6) issue-oriented audits completed at head quarters	24 issue-oriented audits completed at head quarters	Staff and supplies	Unavailability of staff, supplies and conflicting schedule	IAD
		Conduct limited scope audit at HQ	# of limited scopereview conducted at head quarters	Four(4) limited scope audits completed at head quarters	Four(4) limited scope audits completed at head quarters	Four(4) limited scope audits completed at head quarters	Four(4) limited scope audits completed at head quarters	16limited scope review completed at head quarters	Staff and supplies	Unavailability of staff, supplies and conflicting schedule	IAD
		Conduct compliance review at HQ	# of compliance review conducted at head quarters	Two(2) compliance review completed at head quarters	Two(2) compliance review completed at head quarters	Two(2) compliance review completed at head quarters	Two(2) compliance review completed at head quarters	Eight (8) compliance reviews completed at head quarters	Staff and supplies	Unavailability of staff, supplies and conflicting schedule	IAD

Goal 3: Build an effective institution at all levels through excellence in leadership, accountability, technical and real infrastructural capacities											
Objective 3.2: Improve technical capacity, accountability and productivity											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
		Conduct system review at HQ	# of operating system reviews conducted at HQ	One(1) operating system reviews completed at HQ	One(1) operating system reviews completed at HQ	One(1) operating system reviews completed at HQ	One(1) operating system reviews completed at HQ	Four(4) operating system reviews completed at HQ	Staff and supplies	Unavailability of staff, supplies and conflicting schedule	IAD
		Conduct MIS audit	# of MIS audits conducted		One(1) MIS audit completed		One(1) MIS audit completed	Two(2) MIS audit completed	Staff and supplies	Limited technical capacities and supplies	IAD
		Conduct performance audit at HQ	# of performance audit conducted at head quarters		One(1) performance audit completed at head quarters	One(1) performance audit completed at head quarters		Two(2) performance audits completed at head quarters	Staff and supplies	Unavailability of staff, supplies and conflicting schedule	IAD
		Conduct follow ups & validation of agreed upon audit recommendations (IAD, GAC, TADA, and others)	# of follow ups & validation of # of agreed upon audit recommendations followed-up and validated	Two(2) follow up & validation of agreed upon audit recommendations			Two(2) follow up & validation of agreed upon audit recommendations	Four(4) follow ups & validation of 50 agreed upon audit recommendations	Staff, supplies, logistics and DSA	Unavailability of staff, supplies, conflicting schedule and funding	IAD
		Procure data analysis and audit administration software	# of audits conducted using the software		Software procured and auditors trained to use software	Two(2) audits conducted using the software	Two (2) audits conducted using the software	Four (4) audits conducted using the software	Funding for the software	Lack of funding	IAD/Procurement

	Outcome	Activity	KPI	TARGETS				Resource	Associated	Resp.
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Goal 3: Build an effective institution at all levels through excellence in leadership, accountability, technical and real infrastructural capacities											
Objective 3.2: Improve technical capacity, accountability and productivity											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
		Conduct study of other revenue administrations	# of study tours conducted			A team of two auditors study tour conducted		A team of two auditors study tour conducted	Funding	Lack of funding	IAD

2.4 TRANSFORMATION AND MODERNIZATION

#				Q1	Q2	Q3	Q4	Annual Target(July 1,2017-June 30,2018)			
3.1.3	Change management framework and strategy developed and implemented across the organization	Develop a change management strategy	Change Management Strategy developed and implemented		Change management strategy developed and submitted for approval	Change management strategy finalized	Change management strategy implemented	Change management strategy finalized, approved and implemented	Staff, funding, logistics, office supplies,	Unavailability of Staff, logistics, absence of cooperation from internal stakeholders and Delay in approval	TMD
		Develop change management SOPs	Change Management SOPs developed and implemented		Change management SOPs developed and submitted for approval	Change management SOPs finalized	Change management SOPs implemented	Change management SOPs developed, approved and implemented	Staff, funding, logistics, office supplies,	Unavailability of Staff, logistics and Delay in approval	TMD
		Produce assessment report and implement feedbacks	# of assessment reports and feedbacks implemented			One (1) assessment report produced	Assessment feedbacks implemented	One (1) assessment report produced and feedbacks implemented	Staff, funding, logistics, office supplies,	Unavailability of staff, logistics, and office supplies	TMD
		Develop ToR and Recruit Manager for Change Management	Change Management Manager Recruited		1 TMD manager hired			1 TMD Manager hired	Staff, funding, logistics, office supplies,	Lack of internal stakeholder cooperation and Funding	TMD
3.1.5	Robust reform and project management structures and personnel in place to drive LRA	Finalize project governance framework	An effective framework for project governance and donor coordination implemented	First Quarter Executive Steering Meeting held; project governance framework	Second Quarter Executive Steering Meeting held	Third Quarter Executive Steering Meeting held	Fourth Quarter Executive Steering Meeting held	Project governance framework, modernization blueprint, and ToRfor EMSC approved; and	Staff, funding, logistics, office supplies,	Timely review and inputs by relevant stakeholders	TMD

transformation and modernization.			approved; modernization blue print approved; and TOR for EMSC approved				Executive oversight for all projects implemented			
	Finalize projects inventory	% of projects activities identified and captured on the project management tool	50% of projects activities identified and captured on the project management tool	50% of projects activities identified and captured on the project management tool			100% of projects identified and captured on the project management tool	Staff, funding, logistics, office supplies,	Unavailability of staff and external support	
	Implement projects in the inventory	# of projects implemented quarterly as per the implementation timeframe	All project activities monitored and at least four projects implemented at the end of FY2017/18	All project activities monitored and at least four projects implemented at the end of FY2017/18	All project activities monitored and at least four projects implemented at the end of FY2017/18	All project activities monitored and at least four projects implemented at the end of FY2017/18	Four projects implemented annually; and project evaluation performed as per implementation timeframe	Staff, office supplies, Funding and external support	Unavailability of staff and external support	
	Finalize Monitoring framework	Project monitoring framework approved and implemented	One (1) Senior M&E Officer hired; and draft monitoring framework completed and submitted for approved	M&E Reports produced for all projects monthly and quarterly	M&E Reports produced for all projects monthly and quarterly	M&E Reports produced for all projects monthly and quarterly	One Senior M&E Officer hired; project monitoring framework finalized, approved and implemented; and M&E Reports produced for all projects annually	Staff, funding, logistics, office supplies,	Timely review and inputs by relevant stakeholders	
	Conduct a business process review of existing operations	All existing operations identified and reviewed and where applicable	Core business Operations and Processes (tax) revision completed and	Core business Operations and Processes (Customs) revision	Technical systems revision completed	Administrative and financial systems revision completed	All existing operations identified and reviewed	Staff, logistics, office supplies	Unavailability of staff and timely input of internal stakeholders	TMD

			business process	Report submitted for Management Decision	completed and Report submitted for Management Decision						
		Develop the concept note including functions, roles and responsibilities of the Tax Debt Division/Unit aligned with LRA structure	Tax Debt Division/Unit established	Draft concept note including functions, roles and responsibilities of the Tax Debt Division/Unit completed and submitted for approval				Tax Debt Division/Unit concept finalized and approved	staff	Delay in approval process	CG Office/DTD
		Develop TORs for the Tax Debt Division/Unit staff		Draft TORs for the Tax Debt Division/Unit staff completed and submitted for approval				TORs for the Tax Debt Division/Unit staff finalized and approved	staff	Delay in approval process	CG Office/DTD
		Recruit Tax Debt Division/Unit staff			Tax Debt Division/Unit staff recruited			Tax Debt Division/Unit staff recruited	Staff and funding	Unavailability of staff and funding, and delay in approval process	CG Office/DTD
		Develop the concept note including functions, roles and responsibilities of the Fiscal Investigation Division aligned with LRA structure	Fiscal Investigation Division established	Draft concept note including functions, roles and responsibilities of the Fiscal Investigation Division	Fiscal Investigation Division concept approved			Fiscal Investigation Division concept finalized and approved	staff	Delay in approval process	CG Office/TMD/PED

				completed and submitted for approval							
		Develop TORs for the Fiscal Investigation Division staff		Draft TORs for the Fiscal Investigation Division staff completed and submitted for approval	TORs for the Fiscal Investigation Division staff approved			TORs for the Fiscal Investigation Division staff finalized and approved	staff	Delay in approval process	CG Office/TMD/PED
		Recruit Fiscal Investigation Division staff				Fiscal Investigation Division staff recruited		Fiscal Investigation Division staff recruited	Staff and funding	Unavailability of staff and funding, and delay in approval process	CG Office/TMD/PED
3.3.3	Satisfactory performance under benchmarking tools such as PEFA, WB Doing Business, TADAT, ,IMF,WCO,WTO,ATO	Address constraints in Performance Outcome Indicator (POA 1, 5 & 8) according to the TADAT report	TADAT constraints addressed in POA 1, 5, & 8	25% of LTD taxpayer Data cleansed	25% of LTD taxpayer Data cleansed	25% of LTD taxpayer Data cleansed	25% of LTD taxpayer Data cleansed	100% of LTD taxpayer Data cleansed	Staff, funding, logistics, office supplies,	Unavailability of staff, offices supplies and lack of cooperation and support from internal	TMD
				100% of LTD taxpayers are using direct transfer of taxes through commercial banks for payment of domestic taxes	Mobile money roll-out for timely payment of taxes by small and medium taxpayers	100% of LTD taxpayers are using direct transfer of taxes through commercial banks for		100% of LTD taxpayers implemented and Mobile money piloted for timely payment of taxes by small and medium	Staff, logistics, office supplies,	Unavailability of staff, offices supplies and lack of cooperation and support from internal and external	TMD

				<p>Taxpayers are utilizing direct Transfer of Taxes for payment of custom duties</p> <p>Mobile money pilot-tested for timely payment of taxes by small and medium taxpayers</p>		<p>payment of customs duties</p>		<p>taxpayers</p>		<p>stakeholders</p>	
					<p>Reconciliation processes automated for efficient revenue management with support from MISD</p>			<p>Efficient revenue management enhanced through the automation of reconciliation processes</p>	<p>Staff, logistics and office supplies</p>	<p>Unavailability of staff, offices supplies and lack of cooperation and support from internal and external stakeholders</p>	<p>TMD</p>
		<p>Address the reporting functions outside of SIGTAS</p>		<p>100% of reporting functions outside of SIGTAS identified</p>	<p>25% of reports developed and integrated into SIGTAS by MISD</p>	<p>25% of reports developed and integrated into SIGTAS by MISD</p>	<p>25% of reports developed and integrated into SIGTAS by MISD</p>	<p>100% of reporting functions outside of SIGTAS identified; and 75% of reports developed and integrated into SIGTAS by MISD</p>	<p>Staff, logistics and office supplies,</p>	<p>Unavailability of staff, offices supplies and lack of cooperation and support from internal stakeholders</p>	<p>TMD</p>
		<p>Develop implementation plan for WTO and WCO Commitments</p>	<p>WTO and WCO Plan developed and implemented</p>	<p>Draft Trade Facility Agreement priority action</p>	<p>WTO and WCO commitments plan developed and submitted</p>	<p>WTO and WCO commitments plan approved</p>	<p>WTO and WCO commitments plan implemented;</p>	<p>WCO and WTO implementation plan produced and approved</p>	<p>Staff, funding, logistics, office</p>	<p>Unavailability of staff, offices supplies and lack of funding,</p>	

#	Outcome	Activity	KPI	TARGETS									Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4	Annual Target(July 1,2017-June 30,2018)							
3.1.3	Change management framework and strategy developed and implemented	Develop a change management strategy	Change Management Strategy developed and implemented	approved	Change management strategy developed and	Change management strategy finalized	Change management strategy implemented	One assessment report on implementation produced	Implementation report produced	Change management strategy finalized, approved and implemented	Staff and support funding, logistics, office supplies,	Unavailability of Staff, logistics, absence of cooperation	TMD		
		Implement major IMF recommendations	Targeted IMF recommendations achieved	Transfer of spending entities to LTD completed	Accounting and assessment functions fully transferred from Taxpayers Services to Domestic Tax	50% of TBOs issued with TIN	100% of TBOs issued with TIN	Targeted IMF recommendations implemented	Staff, funding, logistics, office supplies,	Unavailability of staff, offices supplies, lack of funding and lack of cooperation and support from internal stakeholders	TMD				

	across the organization				submitted for approval					from internal stakeholders and Delay in approval	
		Develop change management SOPs	Change Management SOPs developed and implemented		Change management SOPs developed and submitted for approval	Change management SOPs finalized	Change management SOPs implemented	Change management SOPs developed, approved and implemented	Staff, funding, logistics, office supplies,	Unavailability of Staff, logistics and Delay in approval	TMD
		Produce assessment report and implement feedbacks	# of assessment reports and feedbacks implemented			One (1) assessment report produced	Assessment feedbacks implemented	One (1) assessment report produced and feedbacks implemented	Staff, funding, logistics, office supplies,	Unavailability of staff, logistics, and office supplies	TMD
		Develop ToR and Recruit Manager for Change Management	Change Management Manager Recruited		1 TMD manager hired			1 TMD Manager hired	Staff, funding, logistics, office supplies,	Lack of internal stakeholder cooperation and Funding	TMD
3.1.5	Robust reform and project management structures and personnel in place to drive LRA transformation and modernization.	Finalize project governance framework	An effective framework for project governance and donor coordination implemented	First Quarter Executive Steering Meeting held; project governance framework approved; modernization blue print approved; and TOR for EMSC approved	Second Quarter Executive Steering Meeting held	Third Quarter Executive Steering Meeting held	Fourth Quarter Executive Steering Meeting held	Project governance framework, modernization blueprint, and ToR for EMSC approved; and Executive oversight for all projects implemented	Staff, funding, logistics, office supplies,	Timely review and inputs by relevant stakeholders	TMD

		Finalize projects inventory	% of projects activities identified and captured on the project management tool	50% of projects activities identified and captured on the project management tool	50% of projects activities identified and captured on the project management tool			100% of projects identified and captured on the project management tool	Staff, funding, logistics, office supplies,	Unavailability of staff and external support	
		Implement projects in the inventory	# of projects implemented quarterly as per the implementation timeframe	All project activities monitored and at least four projects implemented at the end of FY2017/18	All project activities monitored and at least four projects implemented at the end of FY2017/18	All project activities monitored and at least four projects implemented at the end of FY2017/18	All project activities monitored and at least four projects implemented at the end of FY2017/18	Four projects implemented annually; and project evaluation performed as per implementation timeframe	Staff, office supplies, Funding and external support	Unavailability of staff and external support	
		Finalize Monitoring framework	Project monitoring framework approved and implemented	One (1) Senior M&E Officer hired; and draft monitoring framework completed and submitted for approved	M&E Reports produced for all projects monthly and quarterly	M&E Reports produced for all projects monthly and quarterly	M&E Reports produced for all projects monthly and quarterly	One Senior M&E Officer hired; project monitoring framework finalized, approved and implemented; and M&E Reports produced for all projects annually	Staff, funding, logistics, office supplies,	Timely review and inputs by relevant stakeholders	
		Conduct a business process review of existing operations	All existing operations identified and reviewed and where applicable business process	Core business Operations and Processes (tax) revision completed and Report submitted for Management Decision	Core business Operations and Processes (Customs) revision completed and Report submitted for Management	Technical systems revision completed	Administrative and financial systems revision completed	All existing operations identified and reviewed	Staff, logistics, office supplies	Unavailability of staff and timely input of internal stakeholders	TMD

					Decision							
3.3.3	Satisfactory performance under benchmarking tools such as PEFA, WB Doing Business, TADAT, IMF,WCO,WTO,ATO	Address constraints in Performance Outcome Indicator (POA 1, 5 & 8) according to the TADAT report	TADAT constraints addressed in POA 1, 5, & 8	25% of LTD taxpayer Data cleansed	25% of LTD taxpayer Data cleansed	25% of LTD taxpayer Data cleansed	25% of LTD taxpayer Data cleansed	100% of LTD taxpayer Data cleansed	Staff, funding, logistics, office supplies,	Unavailability of staff, offices supplies and lack of cooperation and support from internal	TMD	
				100% of LTD taxpayers are using direct transfer of taxes through commercial banks for payment of domestic taxes Taxpayers are utilizing direct Transfer of Taxes for payment of custom duties Mobile money pilot-tested for timely payment of	Mobile money roll-out for timely payment of taxes by small and medium taxpayers	100% of LTD taxpayers are using direct transfer of taxes through commercial banks for payment of customs duties		100% of LTD taxpayers implemented and Mobile money piloted for timely payment of taxes by small and medium taxpayers	Staff, logistics, office supplies,	Unavailability of staff, offices supplies and lack of cooperation and support from internal and external stakeholders	TMD	

				taxes by small and medium taxpayers								
					Reconciliation processes automated for efficient revenue management with support from MISD				Efficient revenue management enhanced through the automation of reconciliation processes	Staff, logistics and office supplies	Unavailability of staff, offices supplies and lack of cooperation and support from internal and external stakeholders	TMD
		Address the reporting functions outside of SIGTAS		100% of reporting functions outside of SIGTAS identified	25% of reports developed and integrated into SIGTAS by MISD	25% of reports developed and integrated into SIGTAS by MISD	25% of reports developed and integrated into SIGTAS by MISD		100% of reporting functions outside of SIGTAS identified; and 75% of reports developed and integrated into SIGTAS by MISD	Staff, logistics and office supplies,	Unavailability of staff, offices supplies and lack of cooperation and support from internal stakeholders	TMD
		Develop implementation plan for WTO and WCO Commitments	WTO and WCO Plan developed and implemented	Draft Trade Facility Agreement priority action plan finalized and approved	WTO and WCO commitments plan developed and submitted for approval	WTO and WCO commitments plan approved	WTO and WCO commitments plan implemented; and one One assessment report on implementation produced	WCO and WTO implementation plan produced and approved Implementation report produced		Staff, funding, logistics, office supplies,	Unavailability of staff, offices supplies and lack of funding, cooperation and support from internal stakeholders	
		Implement major IMF recommendations	Targeted IMF recommendations achieved	Transfer of spending entities to LTD	Accounting and assessment	50% of TBOs issued with TIN	100% of TBOs issued with TIN		Targeted IMF recommendations implemented	Staff, funding, logistics,	Unavailability of staff, offices	TMD

				completed Policy functions transferred and operational within Domestic Tax; and 50% of TBOs issued with TIN	functions fully transferred from Taxpayers Services to Domestic Tax					office supplies,	supplies, lack of funding and lack of cooperation and support from internal stakeholders	
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2.5 COMMUNICATIONS, MEDIA AND PUBLIC AFFAIRS

Goal 2: Maximize voluntary compliance											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource requirement	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
Objective 2.1:Enhance taxpayer knowledge of tax laws, their rights and obligations through effective outreach and accessible information											
2.1.4	Taxpayer "Bill of Rights" established, published and adhered to	Publish Taxpayers Bill of Rights	Approved taxpayers Bill of Rights published, distributed and publicized (awareness)	Approved taxpayers bill of rights published on website	Approved taxpayers bill of rights designed and published in brochures and	Public awareness raised on approved taxpayers bill	Taxpayers bill of rights distributed to TBOs and CBOs	Approved taxpayers bill of rights published, distributed and publicized	Staff and logistics	Lack of logistics and untimely collaboration from relevant departments	CMPA

Goal 2: Maximize voluntary compliance											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource requirement	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
					flyers	of rights		(awareness)			
Objective 2.3: Attain a high level of client confidence and trust through prompt, courteous, fair, and professional treatment											
2.3.2	Effective internal and external communications strategy and programs developed and implemented	Finalize Communication strategy	Communication strategy finalized and approved	Communication strategy finalized, approved, and distributed internally				Communication strategy finalized, approved, and distributed internally	Staff, working session with CG and refreshment	Timely input from relevant stakeholders	CMPA
		Gather content, write, format, brand and produce external communication	% of external communication issued within the statutory period	25% of due-date PSAs and public notices published 5 days to deadline (PIT, CIT, GST and 2% & 4% taxes)	25% of due-date PSAs and public notices published 5 days to deadline (PIT, CIT, GST and 2% & 4% taxes)	25% of due-date PSAs and public notices published 5 days to deadline (PIT, CIT, GST and 2% & 4% taxes)	25% of due-date PSAs and public notices published 5 days to deadline (PIT, CIT, GST and 2% & 4% taxes)	100% of due-date PSAs and public notices published 5 days to deadline (PIT, CIT, GST and 2% & 4% taxes)	internet transportation, human resource, office supplies	Untimely input from relevant stakeholders	CMPA
				25% of press releases published 2 days before event and 5 days after event	25% of press releases published 2 days before event and 5 days after event	25% of press releases published 2 days before event and 5 days after event	25% of press releases published 2 days before event and 5 days after event	100% of press releases published 2 days before event and 5 days after event	internet transportation, human resource, office supplies	Untimely input from relevant stakeholders	

Goal 2: Maximize voluntary compliance											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource requirement	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
						event	event				
		Gather content, write, format, brand and produce internal communication	% of internal communications(briefings and meetings) issued within the statutory period	25% of information published through flash, memo, all-staff email and bulletin within 3 days after the event	25% of information published through flash, memo, all-staff email and bulletin within 3 days after the event	25% of information published through flash, memo, all-staff email and bulletin within 3 days after the event	25% of information published through flash, memo, all-staff email and bulletin within 3 days after the event	100% of information published through flash, memo, all-staff email and bulletin within 3 days after the event	Conference room, office supplies, internet	Absence of relevant staff	CMPA
		Identify, establish and implement partnership with urban radio stations	Strategic partnership established and airing of LRA activities implemented with key radio stations in the country	15 urban radio stations targeted for partnership and airing of LRA activities within Monrovia and its environs	LUX FM, L-Net Radio, Radio Monrovia, ELWA, Voice of Rural Montserrado and Radio Al-Falla targeted for partnership	Airing of LRA's activities implemented in leeward counties	Airing of LRA's activities implemented in leeward counties	Strategic partnership established with key urban radio stations in the country and LRA activities aired	Staff, transportation, internet, office supplies,	Absence of relevant staff /expert, limited internet service in urban settings	

Goal 2: Maximize voluntary compliance											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource requirement	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
					and airing of LRA activities						
		Identify , establish and implement partnership with rural radio stations	# of rural community radio stations targeted to broadcast external communications	At least 2 community radio stations targeted for partnership and airing of LRA activities within 7 leeward counties	At least 2 community radio stations targeted for partnership and airing of LRA activities within 7 leeward counties	Airing of LRA's activities implemented in leeward counties	Airing of LRA's activities implemented in leeward counties	At least 28 community radio stations targeted for partnership and airing of LRA activities implemented within 14 leeward counties	Transportation, internet, office supplies, brochures, flyers, communication equipment (voice recorder, video camera	Absence of relevant staff /expert, limited internet service in rural settings	CMPA
		Identify, establish and implement strategic partnership with online media platforms	# of online media platforms(radio and website) targeted to broadcast external communications	2 online radio stations (Radio LIB & Liberia Public Radio) and 5 websites (TLC Africa, AllAfrica.com, Bush Chicken, Frontpage Africa & Daily Observer Online)identified	Partnership established with 2 online radio stations (Radio LIB & Liberia Public Radio) and 5 websites(TLC Africa, AllAfrica.com, Bush Chicken, Frontpage Africa	LRA activities published and broadcasted through onlinemedia platforms	LRA activities published and broadcasted through onlinemedia platforms	strategic partnership established and LRA activities published and broadcasted through online media platforms	Internet and relevant staff	Limited internet facility, absence of relevant staff and needed cooperation from online media institutions	CMPA

Goal 2: Maximize voluntary compliance											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource requirement	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
					& Daily Observer Online)						
		Rebrand LRA documents	LRA logo, documents and assets rebranded	LRA Branding Guide presented to all departments, divisions, sections and units at LRA HQ	LRA rebranded logo placed on all official documents (letter head, flyers, brochures, tax clearance, signage, bill boards, etc.) and assets at LRA HQ	LRA rebranded logo placed on all official documents (letter head, flyers, brochures, tax clearance, signage, bill boards, etc.) and assets at TBOs and CBOs	LRA rebranded logo placed on all official documents (letter head, flyers, brochures, tax clearance, signage, bill boards, etc.) and assets at TBOs and CBOs	LRA rebranded logo placed on all official documents (letter head, flyers, brochures, tax clearance, signage, bill boards, etc.) and assets at LRA HQ, TBOs and CBOs	Relevant staff, software, transportation and DSA	Unavailability of relevant staff,software, transportation and DSA	CMPA
		Organize and invite media institutions for press conferences	# of press conferences facilitated	At least one press conference facilitated	At least one press conference facilitated	At least one press conference facilitated	At least one press conference facilitated	4 press conference facilitated	Relevant staff, conference facility , media institutions, communication materials	unavailability of relevant staff and media institutions	CMPA
		Gather and layout content for publication	# of LRA flash published	9 LRA flash published	9 LRA flash published	9 LRA flash published	9 LRA flash published	36 LRA flash published	Office supplies, printing communication materials	Unavailability of content, timely approval for release	CMPA
		Gather content, write, edit, layout and produce	# of LRA Revenue WATCH published externally with the statutory period	3 LRA Revenue WATCH published within 15 days in	3 LRA Revenue WATCH published within	3 LRA Revenue WATCH published	3 LRA Revenue WATCH published	12 LRA Revenue WATCH published	Office supplies, printing, communication	Unavailability of content, timely approval for	CMPA

Goal 2: Maximize voluntary compliance											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource requirement	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
		revenue watch		the next month	15 days in the next month; 1 LRA Revenue WATCH (reviewing six-month period) published bi-annually	within 15 days in the next month	within 15 days in the next month; 1 LRA Revenue WATCH (reviewing six-month period) published bi-annually	annually; and 2 LRA Revenue WATCH (reviewing six-month period) published annually	materials	release and publication	
		Conduct weekly media monitoring	# of media monitoring reports (LRA in the Media) produced weekly	12 media monitoring reports with 1 compiled and distributed weekly on Fridays COB	12 media monitoring reports with 1 compiled and distributed weekly on Fridays COB	12 media monitoring reports with 1 compiled and distributed weekly on Fridays COB	12 media monitoring reports with 1 compiled and distributed weekly on Fridays COB	48 media monitoring reports compiled and distributed annually	Office supplies, printing communication materials	Unavailability of content, timely approval for release	CMPA
		Publish LRA activities on social media platforms and respond to enquiries in a timely manner	# of LRA social media platforms activities posted	At least 15 social media platform activities posted	At least 15 social media platform activities posted	At least 15 social media platform activities posted	At least 15 social media platform activities posted	At least 60 social media platform activities posted	Staff, logistics, internet modem, recharge card and ipad	Unavailability staff, logistics, internet modem, recharge card and ipad	CMPA

Goal 2: Maximize voluntary compliance											
				TARGETS							
Goal 2: Maximize voluntary compliance											
Outcome	Activity	KPI					1,2017-June 30,2018)	requirement	Performance Risks	Resp.	
			Q1	Q2	Q3	Q4					
		% of enquires responded to	At least 80% of enquiries responded to within 24 hours with significant follow- ups	At least 80% of enquiries responded to within 24 hours with significant follow- ups	At least 80% of enquiries responded to within 24 hours with significant follow- ups	At least 80% of enquiries responded to within 24 hours with significant follow- ups	At least 80% of enquiries responded to within 24 hours with significant follow- ups	Staff, logistics, internet modem, recharge card and ipad	Unavailability of Staff, logistics, internet modem, recharge card, ipad and cooperation from internal stakeholders		

2.6 PROFESSIONAL ETHICS

Objective 2.1: Enhance taxpayer knowledge of tax laws, their rights and obligations through effective outreach and accessible information

#	OUTCOME	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
1.4.1	Memorandums of cooperation and collaboration with domestic stakeholders completed and implemented	Enter and sign MOU with LNP	MOU between LRA and LNP signed and implemented	Draft MOU completed and shared with LNP for inputs	MOU with LNP signed and implemented	MOU with LNP implemented	MOU with LNP implemented	MOU between LRA and LNP finalized, signed and implemented	Stationery, internet and computers	Unavailability of stationery, internet, computers and lack of cooperation with external stakeholders	PED
2.1.6	Taxpayers' compliance, including employees of LRA and all other branches of Government, maximized	Conduct ethics awareness and assessment of LRA staff knowledge of the Code of Conduct (CoC)	% of LRACoC awareness activities conducted and staff knowledge assessed through survey	25% of LRA staff participated in the CoCawareness activities and staff knowledge assessed	25% of LRA staff participated in the CoCawareness activities and staff knowledge assessed	25% of LRA staff participated in the CoCawareness activities and staff knowledge assessed	25% of LRA staff participated in the CoCawareness activities and staff knowledge assessed	100% of LRA staff participated in the CoCawareness activities and staff knowledge assessed through survey	Funding, vehicles, communication, stationary, projector & stand, portable generator	Bad road condition to transport PED staff to TBOs & CBOs	PED
		Conduct assets declaration workshop and verification for LRA staff	% of staff capacity built on assets declaration and verification conducted	100% of LRA senior management, Customs officers and Tax collectors capacity builtandassetsdeclared by July 28	4% of LRA senior management, Customs officers and Tax collectors assets verified; 100% of LRA remaining staff capacity	3% of LRA senior management, Customs officers and Tax collectors assets	3% of LRA senior management, Customs officers and Tax collectors assets	3% of LRA senior management, Customs officers and Tax collectors assets verified; 1% of LRA remaining staff	12% of LRA senior management, Customs officers and Tax collectors capacity built,	Long-range cameras, funding, vehicles, communication, stationary, projector & stand, portable generator	Bad road condition to transport PED staff to TBOs & CBOs

					builtandassetsdeclared	verified; 1% of LRA remaining staff assets verified	assets verified	assets declared and 4+ 3+ 3% verified; 1 +1% of LRA remaining staff assets verified			
		Pilot life-style audit of a selected group of employees	Life-style audit piloted		Risk mapping conducted for selected group of LRA employees	Life-style audit piloted for 1% of selected group of employees	Life-style audit piloted for 1% of selected group of employees	Life-style audit piloted for 2% of selected group of employees	Funding, vehicles, communication, stationary, Long range Digital Cameras	Poor House address system, Poor record system for assets, challenges in accessing bank records, etc.	PED
2.3.3	Professional integrity Building strategy developed and communicated to employees and taxpayers	Develop an Integrity Building Strategy	Integrity building Strategy developed	Draft Integrity Building Strategy completed	Draft Integrity Building Strategy reviewed and validated by major stakeholders	Draft Integrity Building Strategy submitted for approval and follow ups made	Integrity Building Strategy approved and implemented	Integrity Building Strategy finalized, approved and implemented	Internet and stationery	Unavailability of key stake holders and delay in approval processes	PED
		Hire Managers for ethics and integrity, and complaint management and investigation	Two Managers hired	Managers hired by HR and deployed	Managers serving probation	Probation completed and evaluated for employment	Employment status regularized after evaluation	Two Managers hired	Internet, Communication	Delay in recruitment processes	

		Conduct awareness of PED Integrity Program with business community and the general public	Business community and the public engaged through to create awareness on PED integrity program	Draft engagement Strategy developed for business community and general public	Draft engagement Strategy and awareness on PED integrity program completed and submitted for approval and follow ups made	Business community engagement strategy approved and implemented; awareness on PED integrity program commenced	Business community and general public engagement strategy implemented	Engagement strategy finalized and approved; business community and the general public engaged	Vehicles, communication, stationary, projector & stand	Unavailability of key stakeholders, delay in approval processes	PED
2.3.4	Employee misconduct, corruption and less than acceptable performance in service delivery addressed through established disciplinary protocol	Expand information sources to other high risk areas	# of intelligence reports gathered	Risk mapping of TBOs and CBOs completed	Approximately 20 new intelligence sources identified, recruited and trained	Intelligence sources operation commenced		About 20 new intelligence sources identified, recruited, trained and deployed annually	Vehicle, projector	Bad road condition	PED
		Gathering intelligence from existing and new sources	# of additional credible sources brought to the network	4 intelligence reports gathered from existing sources	4 intelligence reports gathered from existing sources	4 intelligence reports gathered from existing sources	12 intelligence reports gathered from existing(6) and new sources(6)	24 intelligence reports gathered annually from existing and new sources	Staff, safe-house funding, vehicle and telephone connectivity	Bad road condition, poor telephone connectivity in some rural areas	PED
		Develop payment strategy for reliable sources	Credible Payment Strategy for sources developed	Draft payment strategy developed for payment of reliable sources	Draft Payment Strategy reviewed and validated by key stakeholders	Payment Strategy completed and submitted for approval	Payment Strategy approved and implemented	Payment Strategy finalized, approved and implemented	Fire proof Safe, Vehicle, Telephone Connectivity, safe house	Bad road condition, poor telephone connectivity in some rural areas	PED

						and follow ups made					
		Conduct impartial investigation of all reports of unethical conduct	# of investigation reports completed within 30 working days	At least 90% cases reported are investigated and completed within 30 working average	At least 90% cases reported are investigated and completed within 30 working days average	At least 90% cases reported are investigated and completed within 30 working days average	At least 90% cases reported are investigated and completed within 30 working days average	At least 90% cases reported are investigated, finalized and submitted within 30 working days average	Vehicle, telephone connectivity, printers, computers, stationery, gasoline	cooperation of staff in completing cases with 30 days	PED
		Conduct background checks of all existing employees	% of existing employee background checks completed	18% of existing employee background checks completed	19% of existing employee background checks completed	19% of existing employee background checks completed	19% of existing employee background checks completed	At least 75% of existing employees Background Checks Completed	Vehicles, computers, stationery, telephone, internet connectivity	Unresponsive administrator of foreign schools may affect completion within 10 working days; lack of cooperation from supporting department	PED/HRD
		Conduct background checks of all new employees	% of new employee background checks completed	100% of new employee background checks completed within 10 working days average	100% of new employee background checks completed within 10 working days average	100% of new employee background checks completed within 10 working days average	100% of new employee background checks completed within 10 working days average	100% of new employee background checks completed annually within average of 10 working days	Vehicles, computers, stationery, telephone, internet connectivity	Unresponsive administrator of foreign schools may affect completion within 10 working days; lack of	PED/HRD

										cooperation from supporting department	
		Ensure compliance with investigative service standards for the misconduct of employees	Service standards for investigating employees misconduct monitored and adhered to	SOPs for managing complaints lodged against LRA Staff fully implemented and adhere to	SOPs for managing complaints lodged against LRA Staff fully implemented and adhere to	SOPs for managing complaints lodged against LRA Staff fully implemented and adhere to	SOPs for managing complaints lodged against LRA Staff fully implemented and adhere to	SOPs for managing complaints lodged against LRA Staff fully implemented and adhere to	Staff, computers, stationery, approved SOP	Unavailability of staff, computers, stationery and approved SOP; lack of cooperation from supporting department	PED/EDQARD

Goal 3: Build an effective institution at all levels through excellence in leadership, accountability, technical and real infrastructural capacities											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
Objective 3.2: Improve technical capacity, accountability, and productivity											
3.2.7	Modern Job tools provided and maintained	Develop a webpage for whistle blowing	Whistle blowing web page developed		whistle blowing webpage developed	Content for whistle blowing webpage developed and submitted for approval with follow ups made	whistle blowing webpage launched and publicized	Whistle blowing web page developed, launched and publicized	Staff, internet and computer	Unavailability of Staff, internet and computer; and lack of cooperation from supporting	PED/ MISD

Goal 3: Build an effective institution at all levels through excellence in leadership, accountability, technical and real infrastructural capacities											
#	Outcome	Activity	KPI	TARGETS				Annual Target (July 1, 2017-June 30, 2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
										department	
		Procure a Case Management System (CMS) for Investigations	Case Management Software (CMS) advertised, procured and put in use	Terms of reference for Case Management Software developed; EOI advertised.	Contractors bid for Case Management System Evaluated and contractors shortlisted; Contract awarded; Product developed	Case management System developed; PED Ethics officers trained in use of the software; Software installed on users computers	System in use	Case Management Software (CMS) advertised, procured and put in use	Internet, computer,	Lack of local capacity to develop secured CMS, High Cost of CMS	PED/MIS/Procurement Section

3 CUSTOMS

Goal 1: Administer Revenue Legislation in an effective, fair and transparent manner

Objective 1.1: Generally attain the revenue targets

#	Outcome	Activity	KPI	TARGETS					Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4	Annual Target(July 1,2017-June 30,2018)			
1.1.2	Revenue targets of 200.4M for Customs Department attained	Daily collection of lawful customs revenues	Customs revenue target achieved	Quarterly revenue target achieved or exceeded	Quarterly revenue target achieved or exceeded	Quarterly revenue target achieved or exceeded	Quarterly revenue target achieved or exceeded	Annual revenue target achieved or exceeded	Staff and logistics	Unavailability of the required staff, logistics, and lack of cooperation from other border agencies, brokers and importers.	Customs
		Conduct back office intelligence & data analysis on trade	% of Anti-smuggling operations driven by intelligence	Data analysis conducted on import and export transactions	Data analysis conducted on import and export transactions	Data analysis conducted on import and export transactions	Data analysis conducted on import and export transactions	60 percent of ASIU activities are intelligence driven.	Staff, computer and training (ASYCUDA)	Unavailability of Staff, logistics and training (ASYCUDA) and lack of cooperation from internal stakeholders	
		Engage in routine, static and fast anti-smuggling operations.	Number of anti-smugglings operations undertaken	Anti-Smuggling static and roving operations undertaken at	Anti-Smuggling static and roving operations undertaken at rural	Anti-Smuggling static and roving operations undertaken at	Anti-Smuggling static and roving operations undertaken at	Anti-Smuggling static and roving operations undertaken at	Staff and logistics	Unavailability of staff and logistics; lack of cooperation from	

Goal 1: Administer Revenue Legislation in an effective, fair and transparent manner

Objective 1.1: Generally attain the revenue targets

#	Outcome	Activity	KPI	TARGETS					Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4	Annual Target(July 1,2017-June 30,2018)			
				Freeport and RIA	CBOs (Nimba, Bong and Lofa)	rural CBOs (Cape mount and Grand Gedeh)	rural CBOs (Maryland and Grand Bassa)	Freeport, RIA and rural CBOs		internal and external stakeholders	
		Minimize potential revenue losses through anti-smuggling operations	Revenue identified from anti-smuggling operations	Uncover at least 70% of border taxes evaded by importers and exporters at CBOs.	Uncover at least 70% of border taxes evaded by importers and exporters at CBOs.	Uncover at least 70% of border taxes evaded by importers and exporters at CBOs.	Uncover at least 70% of border taxes evaded by importers and exporters at CBOs.	70% border taxes evaded at all CBOs Uncovered.	Staff and logistics	Unavailability of staff and logistics; lack of cooperation from internal and external stakeholders	
		Ensure that all unlawful requests for duty free are rejected	% of duty free requests rejected	100% of unlawful duty free request rejected	100% of unlawful duty free request rejected	100% of unlawful duty free request rejected	100% of unlawful duty free request rejected	100% of unlawful duty free request rejected	Staff	Unavailability of staff	
		Enforce collection of debts due government (customs duties & levies)	% of unprotested debts recovered from ASIU Operations.	At least 90% of unprotested debts recovered	At least 90% of unprotested debts recovered	Staff and logistics(vehicle, fuel, communication, DSA)	Unavailability of staff and logistics; lack of cooperation from internal and external stakeholders				

Goal 1: Administer Revenue Legislation in an effective, fair and transparent manner

Objective 1.1: Generally attain the revenue targets

#	Outcome	Activity	KPI	TARGETS					Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4	Annual Target(July 1,2017-June 30,2018)			
			% of unprotected debts recovered from PCA assessments	At least 90% of unprotected debts recovered	Staff and logistics(vehicle, fuel, communication, DSA)	Unavailability of staff and logistics; lack of cooperation from internal and external stakeholders					
		Ensure that no transit/transshipment goods remain in Liberia for home use	% of transit/transshipment goods confirmed as declared or received by the destination customs administration.	100% of legitimate transit/transshipment goods confirmed as declared in the destination customs administration.	100% of legitimate transit/transshipment goods confirmed as declared in the destination customs administration.	100% of legitimate transit/transshipment goods confirmed as declared in the destination customs administration.	100% of legitimate transit/transshipment goods confirmed as declared in the destination customs administration.	100% of legitimate transit/transshipment goods confirmed as declared in the destination customs administration.	Staff and logistics	Unavailability of staff and lack of cooperation from domestic and regional stakeholders	
1.1.3	Risk-based audits for Domestic Tax and Customs, and Customs examinations implemented	Conduct compliance Risk Assessment of importers/taxpayers	Compliance Risk Assessment of Importers/Taxpayers conducted	25%importers/exporters assessed quarterly	25%importers/exporters assessed quarterly	25%importers/exporters assessed quarterly	25%importers/exporters assessed quarterly	All importers/exporters assessed annually	Staff, Logistics, access to internet, TAS & SIGTAS	Unavailability of staff, logistics and lack of access to internet, TAS & SIGTAS	Customs
			Risk levels (high, medium, low and very low) of importers determined	100% of risk classification of all importers conducted	100% of risk classification of all importers conducted	100% of risk classification of all importers conducted	100% of risk classification of all importers conducted	100% of risk classification of all importers conducted	100% of risk classification of all importers conducted	Staff, Logistics, access to internet, TAS & SIGTAS	

Goal 1: Administer Revenue Legislation in an effective, fair and transparent manner

Objective 1.1: Generally attain the revenue targets

#	Outcome	Activity	KPI	TARGETS					Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4	Annual Target(July 1,2017-June 30,2018)			
										SIGTAS and system fluctuation	
		Conduct a system review of all exempt declarations.	% of Risk-based audit program for exemptions and duty free developed and implemented	System review of exempt declarations conducted	System review of exempt declarations conducted	ASYCUDA connectivity, computer, and internet connectivity	Unavailability of ASYCUDA connectivity, computer, and internet connectivity				
		Identify audit targets and prepare audit schedule		Findings shared with RM, audit targets identified and audit schedule prepared	Findings shared with RM, audit targets identified and audit schedule prepared	Findings shared with RM, audit targets identified and audit schedule prepared	Findings shared with RM, audit targets identified and audit schedule prepared	Audit targets identified and audit schedule prepared	ASYCUDA connectivity, computer, and internet connectivity	Unavailability of ASYCUDA connectivity, computer, and internet connectivity	

Goal 1: Administer Revenue Legislation in an effective, fair and transparent manner

Objective 1.1: Generally attain the revenue targets

#	Outcome	Activity	KPI	TARGETS					Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4	Annual Target(July 1,2017-June 30,2018)			
		Conduct post-clearance audits	% of post-clearance audits conducted	Fifteen (15) risk-based Post-clearance audits completed	Sixty (60) risk-based Post-clearance audits completed	Staff, Logistics, Access to ASYCUDA	Unavailability of staff, logistics, lack of access to ASYCUDA , system fluctuation and lack of corporation from both internal and external stakeholders				
		Prepare audit assessments and post clearance audit bills	Revenue identified from post-clearance audits	100% potential revenue losses from targeted Post Clearance Audits billed.	100% potential revenue losses from targeted Post Clearance Audits billed.	100% potential revenue losses from targeted Post Clearance Audits billed.	100% potential revenue losses from targeted Post Clearance Audits billed.	100% potential revenue losses from targeted Post Clearance Audits billed	Staff, Logistics, Access to ASYCUDA	Unavailability of staff, logistics, lack of access to ASYCUDA , system fluctuation and lack of corporation from both internal and external stakeholders	

Goal 1: Administer Revenue Legislation in an effective, fair and transparent manner

Objective 1.1: Generally attain the revenue targets

#	Outcome	Activity	KPI	TARGETS					Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4	Annual Target(July 1,2017-June 30,2018)			
		Conduct risk-based examinations on Imports as per selectivity criteria	% of Customs examinations completed with infractions recorded in ASYCUDA	At least 100% of examinations conducted as per selectivity criteria (red lane) and reported in ASYCUDA	At least 100% of examinations conducted as per selectivity criteria (red lane) and reported in ASYCUDA	At least 100 % of examinations conducted as per selectivity criteria (red lane) and reported in ASYCUDA	At least 100% of examinations conducted as per selectivity criteria (red lane) and reported in ASYCUDA	Number of physical examinations reduced to 20% of total declarations as at end of FY17/18	Staff, Logistics, Access to ASYCUDA	Unavailability of logistics, ad-hoc interference with the risk criteria and decision overrides, system downtime and lack of corporation from both internal and external stakeholders	
		Conduct risk-based examinations on Exports	% of risk-based examination completed	100% of risk-based examinations on Exports completed	100% of risk-based examinations on Exports completed	100% of risk-based examinations on Exports completed	100% of risk-based examinations on Exports completed	100% of risk-based examinations on Exports completed			
		Standard examination reports on the ASYCUDA inspection act with in 12hours	% of standards examination reports completed within 12 hours	Standard examination reports in the ASYCUDA inspection act completed within	Standard examination reports in the ASYCUDA inspection act completed within 12hours completion	Standard examination reports in the ASYCUDA inspection act completed within	Standard examination reports in the ASYCUDA inspection act completed within	Standard examination reports on the ASYCUDA inspection act completed			

Goal 1: Administer Revenue Legislation in an effective, fair and transparent manner

Objective 1.1: Generally attain the revenue targets

#	Outcome	Activity	KPI	TARGETS					Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4	Annual Target(July 1,2017-June 30,2018)			
		completion of examination		12hours completion of examination	of examination	12hours completion of examination	12hours completion of examination	within 12hours completion of examination			
		Conduct examination in accordance within established estimated examination time frame	% of examination conducted within the examination time frame	Standard time frame guide for examination developed	Examination conducted in accordance within established estimated examination time frame	Examination conducted in accordance within established estimated examination time frame	Examination conducted in accordance within established estimated examination time frame	Examination conducted in accordance within established estimated examination time frame			

Objective 1.2: increase effectiveness in the administration of tax (including real estate) and Customs

#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
1.2.3	Policy and operating	Identify trade facilitation gaps	New SOPs for Customs developed	Trade facilitation gaps identified	Draft SOPs submitted to	New SOPs with enhanced trade	New SOPs with enhanced trade	New SOPs with enhanced trade	Staff, customs	Delay in approval	

Objective 1.2: increase effectiveness in the administration of tax (including real estate) and Customs											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
	procedures for business units developed and implemented		and implemented for making Freeport a Centre of Excellence	and new SOPs drafted	EDQARD for quality assurance	facilitation and implementation commenced at Freeport	facilitation implemented at Freeport	facilitation developed and implemented for making Freeport Centre of Excellence	policy and stakeholders		
		Develop trade facilitation gaps and implementation plan	Trade facilitation gap & implementation plan	Trade facilitation gap implementation plan developed				Trade facilitation gap implementation plan finalized	Staff, office equipment, internet		
		Revise and publish on website Customs process manual for all CBOs	Revised customs process manual published at all relevant points	Draft revision of process manual submitted for review and approval	Revised border process manual approved and published on LRA website	Monitor and report on adherence to the customs processes	Monitor and report on adherence to the customs processes	Customs process manual revised and published	Staff, customs policy and stakeholders	Delay in approval and lack cooperation from internal and external stakeholders	

Objective 1.2: Increase effectiveness in the administration of tax (including real estate) and customs operation											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
1.2.4	Comprehensive compliance management	Complete and implement	Customs Compliance program completed and implemented	Customs compliance management	Customs compliance management	% of targets achieved	% of targets achieved in the	Customs compliance management	Staff, office Logistics	Unavailability of staff and logistics	Customs

Objective 1.2: Increase effectiveness in the administration of tax (including real estate) and customs operation

#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
	program developed and implemented for all tax types, taxpayer categories and sectors, and use of risk-management tools in SIGTA and ASYCUDA maximized	the Customs compliance program	(Zero base rating)	program drafted	t program reviewed and finalized.	in the Customs compliance management program implementation made official	Customs compliance management program implementation made official	program approved and implemented			
		Maximize use of risk-management tools in ASYCUDA	100% utilization of ASYCUDA selectivity module (Risk Based) for automated ports.	100% ASYCUDA selectivity module utilized quarterly	100% ASYCUDA selectivity module utilized quarterly	100% ASYCUDA selectivity module utilized quarterly	100% ASYCUDA selectivity module utilized quarterly	100% ASYCUDA selectivity module utilized annually	Staff and ASYCUDA System	Lack of Staff and unavailability of the ASYCUDA System	
		Reduce average processing time for imports	# of days reduction in average processing time(days) for FY17/18	At most 5 days to complete the processing of import & export declaration	At most 5 days to complete the processing of import & export declaration	At most 5 days to complete the processing of import & export declaration	At most 5 days to complete the processing of import & export declaration	At most 5 days complied to for processing imports and exports	Staff and access to ASYCUDA	Lack of Staff, unavailability of the ASYCUDA System, and cooperation from external stakeholders	

Objective 1.2: Increase effectiveness in the administration of tax (including real estate) and customs operation

#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
		Reduce average processing time for exports		At most 4 days to complete the processing of export declaration	At most 4 days to complete the processing of export declaration	At most 4 days to complete the processing of export declaration	At most 4 days to complete the processing of export declaration	At most 4 days to complete the processing of export declaration	Staff, internet, office equipment	Absence of a proper operational risk management in place.	
		Develop and implement simplified declaration modules and forms for passengers and small value informal cross-border trader	Simplified declaration modules processed for passengers and informal cross-border traders activated for small value goods clearance.	Develop simplified procedures for small value goods carried by passengers and cross-border traders.	Simplified procedure automated and simplified forms developed for border posts with manual processes.	Implement simplified procedure automated and simplified forms developed for border posts with manual processes.	Implement simplified procedure automated and simplified forms developed for border posts with manual processes.	Implement simplified procedure automated and simplified forms developed for border posts with manual processes.	Staff, office equipment, IT expertise.	Absence of resource to UNCTAD contract.	
		Increase voluntary compliance across all categories of traders	% of CTP participation by importers increased	CTP Brochure improved and agreed on	CTP awareness and educations conducted	CTP implemented with wider coverage	CTP implemented with wider coverage	CTP implemented with wider coverage	Staff and logistics	Lack of cooperation from internal and external stakeholders	

Goal 3:Administer Revenue Legislation in an effective, fair and transparent manner											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
Objective 1.3:Strengthen the legal and regulatory frameworks to maximize and facilitate revenue collection and legitimate trade											
1.3.1	Revenue Code and customs regulations simplified in collaboration with the MFDP and made easily accessible to taxpayers	Identify the need for and draft framework for new and amended customs regulations and submit same to legal for drafting	% of customs regulations as per gap analysis identified and amended	100% peer review and technical inputs made to drafted or amended customs regulations during the quarter	100% peer review and technical inputs made to drafted or amended customs regulations during the quarter	100% peer review and technical inputs made to drafted or amended customs regulations during the quarter	100% peer review and technical inputs made to drafted or amended customs regulations during the quarter	Technical reviews and inputs made to all customs regulations drafted or amended by the Legal Department	Staff and office logistics.	Unavailability of staff, logistics and lack of political will both from the internal and external.	Customs
		Develop TOR for tax exemption regime	Policy review of tax exemption regime conducted	Draft TOR for tax exemption regime completed	Technical assistance requested from IMF Fiscal Affairs for policy review of tax exemption regime			TOR for tax exemption regime finalized and technical assistance requested	external consultant	Unavailability of external consultant	Customs
		Conduct review				Technical review for	Technical	Technical	Staff and technical	Unavailability	Customs

Goal 3: Administer Revenue Legislation in an effective, fair and transparent manner											
#	Outcome	Activity	KPI	TARGETS				Annual Target (July 1, 2017-June 30, 2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
		of tax exemption regime				tax exemption regime initiated	review for tax exemption regime completed	review for tax exemption regime conducted	assistance	Staff and technical assistance	
1.3.3	LRA-related WTO and WCO commitments implemented	Accede to 2 international conventions	International conventions and ratification of regional and international agreements adhered to	Customs-related international conventions, protocols and commitments researched and identified	Policy analysis conducted with emphasis on specific recommendations	Make recommendations for accession to international conventions most relevant to Liberia Customs.	Submit, through the CG and MFDP draft instruments for legislative ratification.	Essential conventions identified by customs and ratified by the national legislature.	Staff and internet connectivity	Delay in approval from internal stakeholders	Customs/CG
			# of follow-ups with Legislature on ratification to Revised Kyoto Convention conducted	At least three (3) follow-ups made	At least three (3) follow-ups made	At least three (3) follow-ups made	At least three (3) follow-ups made	At least twelve (12) follow-ups conducted	Staff, transportation and communication	Lack of cooperation political will from internal and external	
		Increase general public awareness about international conventions	# of awareness activities undertaken on GATT valuation		At least 3 awareness	GATT valuation method implemented	GATT valuation method implemented	GATT valuation method implemented	Staff, transportation, communication	Financial constraints and lack of cooperation from external stakeholders	
			# of training/awareness			At least 1 training completed	At least 1 training	At least 2 trainings	Staff and logistics for publicity	Lack of adequate staff,	

Goal 3: Administer Revenue Legislation in an effective, fair and transparent manner											
#	Outcome	Activity	KPI	TARGETS				Annual Target (July 1, 2017-June 30, 2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
			activities undertaken on RKC				completed	completed		logistics and cooperation from internal stakeholders (lack of financial support)	
1.3.4	ECOWAS Common External Tariff (CET) migration plan ratified and implemented	Increase awareness on ECOWAS CET among the general public and taxpayers	# of awareness activities undertaken on ECOWAS CET	At least one ECOWAS CET awareness completed	At least four ECOWAS CET awareness completed	Staff and logistics for publicity	Unavailability of staff and logistics	Customs/CG			

Goal 2: Maximize voluntary compliance											
#	Outcome	Activity	KPI	TARGETS				Annual Target (July 1, 2017-June 30, 2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
Objective 2.1: Enhance taxpayer knowledge of tax laws, their rights and obligations through effective outreach and accessible information											
2.1.6	Taxpayers' compliance, including employees of LRA and all other branches of	Conduct taxpayers education on imports, exports and transit operations targeting venerable group of traders	# of taxpayers education conducted	1 taxpayer education conducted	1 taxpayer education conducted	2 taxpayer education conducted	1 taxpayer education conducted	5 taxpayer education conducted	Staff and logistics	Unavailability of staff and logistics	Customs

Goal 2: Maximize voluntary compliance											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
	Government, maximized										
Objective 2.3:Attain a high level of client confidence and trust through prompt, courteous, fair, and professional treatment.											
2.3.1	Improved and timelier administration of protests and objections	Resolve Customs-related protests in a timely fashion	Protests resolved in a timely fashion	100% of protest cases (Classification, valuation and origin) received are resolved within 30 days	100% of protest cases (Classification, valuation and origin) received are resolved within 30 days	100% of protest cases (Classification, valuation and origin) received are resolved within 30 days	100% of protest cases (Classification, valuation and origin) received are resolved within 30 days	100% of protest cases (Classification, valuation and origin) received are resolved within 30 days	Staff, logistics , access to effective internet, materials (current version of the CET Tariff, WCO Explanatory Notes, compendium of classification & valuation opinions)	Unavailability of Staff, logistics , effective internet materials (current version of the CET Tariff, WCO Explanatory Notes, compendium of classification & valuation opinions) and lack of corporation from both internal and external stakeholders	

Goal 3:Build an effective institution at all levels through excellence in leadership, accountability, technical and real infrastructural capacities

#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
Objective 3.1: Introduce an effective Strategic Management System that will guide priorities, activities, and resource allocations over the planning period (5 years)											
3.1.5	Robust reform and project management structures and personnel in place to drive LRA transformation and modernization	Establish a Central Assessment unit for customs compliance officers (Previously Assessors)	Central duty and tax assessment unit established	Draft concept note for Central valuation unit developed and submitted for approval	Training for compliance officers conducted and infrastructure put in place	Central valuation unit operationalized and functional	Central valuation unit operationalized and functional	Central assessment unit established, operationalized and functional	ASYCUDA and Internet connectivity, office space and equipment and trained staff	Unavailability of ASYCUDA and Internet connectivity, office space and equipment and trained staff	Customs
		Conduct time release study(TRS)	TRS Report with recommendations	Planning for the conduct of a TRS	Conduct TRS and prepare report and recommendations.	Implement agreed recommendations of the TRS report and prepare end of quarter outcomes.	Implement agreed recommendations of the TRS report and prepare end of quarter outcomes.	TRS completed, recommendations implemented and semi-annual outcomes prepared.	Staff and logistics	Lack of cooperation from internal and external stakeholders	
Objective 3.2: Improve technical capacity, accountability, and productivity											
3.2.3	Management and employee accountability framework and robust performance management system	Conduct quarterly staff performance monitoring appraisal	# of objectives attained during the business year	Staff performance monitoring evaluation conducted	Staff performance monitoring evaluation conducted	Staff performance monitoring evaluation conducted	Staff performance monitoring evaluation conducted	Staff performance monitoring evaluation conducted	Office equipment	A late finalization of the department's business plan and individual performance plans.	
		Implement management	Management folder for	Management folder	Management folder for	Management folder for	Management folder for	Management folder for	Staff, office supplies	Unavailability of staff and office supplies	Customs

Goal 3: Build an effective institution at all levels through excellence in leadership, accountability, technical and real infrastructural capacities											
#	Outcome	Activity	KPI	TARGETS				Annual Target (July 1, 2017-June 30, 2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
	implemented	folders for Customs senior management	Customs senior management developed and rolled out	for Customs developed and submitted for approval	Customs completed and implemented as per plan	Customs implemented as per plan	Customs implemented as per plan	Customs Senior staff finalized, approved and implemented			
		Implement management folders for rural and urban ports	Management folders rolled out to all urban and rural ports	100% of management folder rolled out to all urban ports	Management folder rolled out to 40% rural ports	Management folder rolled out to 30% rural ports	Management folder rolled out to 30% rural ports	100% of Management folder rolled out to all urban and rural ports; and all managers/supervisors efficiently trained	Vehicle, staff and stationery	Unavailability of vehicle, staff and stationery	Customs
		Conduct regular scheduled visitations to customs ports by senior management	Number of senior management visits to customs ports	At least one visit to all urban CBOs and five rural CBOS for supervision per quarter	At least one visit to all urban CBOs and five rural CBOS for supervision per quarter	At least one visit to all urban CBOs and five rural CBOS for supervision per quarter	At least one visit to all urban CBOs and five rural CBOS for supervision per quarter	At least four visits to each port for supervision per annual	Staff, transportation and DSA	Unavailability of staff, transportation and DSA	

Goal 3: Build an effective institution at all levels through excellence in leadership, accountability, technical and real infrastructural capacities											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
Objective 3.3: Adhere satisfactorily to local and international performance benchmarks											
3.3.3	Satisfactory performance under benchmarking tools such as PEFA, WB Doing Business, TADAT, IMF, WCO, WTO and ATO	Conduct time release study according to Doing Business Liberia Report 2016	Time release study conducted at Freeport		Time Release study (TRS) conducted	Identified NTBs minimized through stakeholders engagement and collaboration	Identified NTBs minimized through stakeholders engagement and collaboration	Time release study conducted at Freeport and NTBs minimized	Staff, external technical assistance, stationery and internet	Unavailability of staff, stationery, internet and lack of external and internal stakeholders support	Customs/TMD
		Implement FY17/18 activities of the Customs roadmap as proposed by the WCO, IMF and WTO TFA	# of FY17/18 activities of the roadmap implemented	Implement at least 1 activity contained in the roadmap	Implement at least 1 activity contained in the roadmap	Implement at least 1 activity contained in the roadmap	Implement at least 1 activity contained in the roadmap	At least 4 activities in the Customs five-year roadmap implemented	Staff, office equipment, internet, funds.	Unavailability of staff, inadequate financial resource, stationery, internet and lack of external and internal stakeholders support	
3.3.4	Commitments made to donors and development partners fulfilled	Provide support for the Implementation of WTO commitments	Commitments implemented as planned	WTO notification and information provided	WTO-related commitment implemented	WTO-related commitment implemented	WTO-related commitment implemented	WTO-related commitment implemented	Staff	Unavailability of staff, lack of corporation from internal and external stakeholders	Customs
		Implement category A measures of	Category A measures of the TFA implemented	Notification of category A	Category A measures of the WTO	Category A measures of the WTO	Category A measures of the WTO	All category A measures of the WTO TFA	Expert staff and internet connectivity,	Unavailability of staff and funding.	

Goal 3: Build an effective institution at all levels through excellence in leadership, accountability, technical and real infrastructural capacities											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
		the WTO TFA and work towards implementation of Category B measures		and B measures completed	TFA implemented	TFA implemented	TFA implemented	implemented	funding		
		Maintain partnership with WCO	Level of WCO commitment fulfilled	Attend all WCO statutory and technical meetings and provide support missions to other customs administrations as requested by the WCO.	Attend all WCO statutory and technical meetings and provide support missions to other customs administrations as requested by the WCO.	Attend all WCO statutory and technical meetings and provide support missions to other customs administrations as requested by the WCO.	Attend all WCO statutory and technical meetings and provide support missions to other customs administrations as requested by the WCO.	All WCO statutory and technical meetings are attended, and support missions provided to other customs administrations as requested by the WCO.	Staff and funding	Unavailability of staff and lack of funding	

4 DOMESTIC TAX

Goal 1: Administer Revenue Legislation in an effective, fair and transparent manner										
Outcome	Activity	KPI	Quarterly Targets				Annual Target (July 1,2017-June 30,2018)	Resources required	Associated performance risk	Resp.
			Q1	Q2	Q3	Q4				
Objective 1.1: Generally attain the revenue targets										
1.1.1 Revenue targets for Domestic Tax Department attained	Collect lawful domestic tax revenues daily	Revenues collected from NRTS	100% of quarter target attained	100% of annual targets attained	Staff, logistics, trainings, domestic and foreign travels	Unavailability of staff, logistics, trainings, domestic and foreign travels; constraints from relevant supporting divisions; limited benefits	NRTS/DTD			
		Revenues collected from LTD	100% of quarter target attained	100% of annual targets attained	Staff, logistics, trainings	Unavailability of staff, logistics, trainings; constraints from relevant supporting divisions; limited benefits	LTD/DTD			

		Revenues collected from MSMTD	100% of quarter target attained	100% of annual targets attained	Staff, logistics, trainings	Unavailability of staff, logistics, trainings; constraints from relevant supporting divisions; limited benefits	MS MTD/DTD			
		Revenues collected from Sector Ministries and agencies	100% of quarter target attained	100% of annual targets attained	Staff, logistics, trainings, domestic and foreign travels	Unavailability of staff, logistics, trainings, domestic and foreign travels; constraints from relevant supporting divisions; limited benefits	Sector/DTD			
		Revenues collected from TBOs	100% of quarter target attained	100% of annual targets attained	Staff, logistics, trainings and domestic travels	Unavailability of staff, logistics, trainings, domestic travels; constraints from relevant supporting divisions; limited benefits	TBOs /DTD			
		Revenues collected from RETD	100% of quarter target attained	100% of annual targets attained	Staff, logistics, trainings, domestic travels	Unavailability of staff, logistics, trainings, domestic travels; constraints from relevant supporting divisions; limited benefits	RETD/ DTD			
	Conduct routine compliance reviews of taxpayer records	% of routine compliance reviews of taxpayer returns conducted	100% payments analysis compliance program reviewed annually	Staff, trainings and logistics	Unavailability of staff, trainings, logistics and lack of support from supporting divisions	AAA/LTD				

	POA 1: Integrity of the Registered Taxpayer Base	% of timely filing and payment of taxes	At least 90% of all active taxpayers duly filed returns and made timely payments	At least 90% of all active taxpayers duly filed returns and made timely payments	At least 90% of all active taxpayers duly filed returns and made timely payments	At least 90% of all active taxpayers duly filed returns and made timely payments	At least 90% of compliance level attained for all active taxpayers annually	Staff, trainings and logistics	Unavailability of staff, trainings, logistics and lack of support from supporting divisions	AAA/ NRTS
	% of compliance/ desk Reviews and face vetting of returns filed	50% of all returns filed, faced vetted and reviewed	60% of all returns filed, faced vetted and reviewed	75% of all returns filed, faced vetted and reviewed	85% of all returns filed, faced vetted and reviewed	85% of all returns filed, faced vetted and reviewed annually	Staff, trainings and logistics	Unavailability of staff, trainings, logistics and lack of support from supporting divisions	AAA/ NRTS	
	% of taxpayer records updated	100% taxpayer accounts for queries identified and updated	100% taxpayer accounts for queries identified and updated	100% taxpayer accounts for queries identified and updated	100% taxpayer accounts for queries identified and updated	100% taxpayer accounts for queries identified and updated annually	Staff, trainings and logistics	Unavailability of staff, trainings, logistics and lack of support from supporting divisions	AAA/LTD	
	% of taxpayer records updated	100% taxpayer accounts for queries identified and updated	100% taxpayer accounts for queries identified and updated	100% taxpayer accounts for queries identified and updated	100% taxpayer accounts for queries identified and updated	100% taxpayer accounts for queries identified and updated annually	Staff, trainings and logistics	Unavailability of staff, trainings, logistics and lack of support from supporting divisions	AAA/MSMTD	
	% of NRTS tax roll completed and updated	NRTS tax roll clearly segmented from LTD within SIGTAS	NRTS tax roll clearly identified and updated consistent with active and inactive taxpayers and actions taken against inactive, late and non-filers	NRTS tax roll clearly identified and updated consistent with active and inactive taxpayers and actions taken against inactive, late and non-filers	NRTS tax roll clearly identified and updated consistent with active and inactive taxpayers and actions taken against inactive, late and non-filers	NRTS tax rolls identified and updated annually	Staff, trainings and logistics	Unavailability of staff, trainings, logistics and lack of support from supporting divisions	AAA /NRTS	

		% of taxpayer records updated	100% taxpayer accounts for queries identified and updated	100% taxpayer accounts for queries identified and updated	100% taxpayer accounts for queries identified and updated	100% taxpayer accounts for queries identified and updated	100% taxpayer accounts for queries identified and updated annually	Staff, trainings and logistics	Unavailability of staff, trainings, logistics and lack of support from supporting divisions	RETD
		Routine compliance reviews of taxpayer records and payment updated	25% of delinquent taxpayers forwarded to enforcement	100% of delinquent taxpayers forwarded to enforcement	Staff, stationary, logistics, refreshment and training facility	Unavailability of staff, stationary, refreshment and training facility; limited cooperation from supporting division	RETD			
		# of field visits conducted on the basis of risk profiling	At least three field visits to taxpayers completed in the sectors	At least three field visits to taxpayers completed in the sectors	At least three field visits to taxpayers completed in the sectors	At least three field visits to taxpayers completed in the sectors	At least 12 field visits completed annually in the sectors	Staff, logistics and funding	Unavailability of staff, logistics and funding	NRTS
		# of field visits conducted	At least three field visits conducted in three counties.	At least three field visits conducted in three counties	At least three field visits conducted in three counties	At least three field visits conducted in three counties	At least 12 field visits completed annually in 12 counties	Staff, logistics and funding	Unavailability of staff, logistics and funding	TBOs
		Pilot Routine compliance reviews of 3 Rural TBO'S returns conducted	100% Payments analysis compliance program reviewed based on risk criteria	100% Payments analysis compliance program reviewed based on risk criteria	100% Payments analysis compliance program reviewed based on risk criteria	100% Payments analysis compliance program reviewed based on risk criteria	100% Payments analysis compliance program reviewed based on risk criteria	Staff, logistics, trainings, domestic travels	Unavailability of staff, logistics, trainings, domestic travels; constraints from relevant supporting divisions; limited benefits	TBO/DTD

		Pilot the deployment of MTD Office operationalized and functional in Ganta TBO	Medium Taxpayer Unit established in Ganta to monitor high end small taxpayers in the short/medium term	Medium Taxpayer Unit formalized and completed	Medium Taxpayer Unit operationalized and functional inline LRA structure, staffing plan and equipment	Taxpayers profiled based on risk criteria and turnover audits conducted	Ganta Medium Taxpayer Unit established and functional; and taxpayers profiled based on risk criteria and turnover audits conducted	Staff, logistics, trainings, domestic travels	Unavailability of staff, logistics, trainings, domestic travels; constraints from relevant supporting divisions; limited benefits	TBO/DTD
		19 Rural TBOs Taxpayer records updated	75% taxpayer accounts for queries identified and updated	75% taxpayer accounts for queries identified and updated	75% taxpayer accounts for queries identified and updated	75% taxpayer accounts for queries identified and updated	75% taxpayer accounts for queries identified and updated annually	Staff, logistics, trainings, domestic travels	Unavailability of staff, logistics, trainings, domestic travels; constraints from relevant supporting divisions; limited benefits	TBO/DTD
	Conduct enforcement activities POA 4 & 5: Timely filing of taxes declaration, and Timely Payment of taxes	% of revenue collected from enforcement activities of LTD	50% of debt collection ratio attained	65% of debt collection ratio attained	75% of debt collection ratio attained	80% of debt collection ratio attained	80% of debt collection ratio attained annually	Staff, logistics, trainings,	Unavailability of staff, logistics, trainings, and limited support from relevant supporting department and the court	LTD/ DTD
		% of revenue collected from enforcement activities of NRTS	60% of debt collection ratio attained	60% of debt collection ratio attained	60% of debt collection ratio attained	60% of debt collection ratio attained	60% of debt collection ratio attained annually	Staff, logistics	Unavailability of staff, logistics, trainings, and limited support from relevant supporting department and the court	NRTS/ DTD

		% of revenue collected from enforcement activities of MSMTD	40% of debt collection ratio attained	40% of debt collection ratio attained	50% of debt collection ratio attained	65% of debt collection ratio attained	65% of debt collection ratio attained annually	Staff, logistics, trainings,	Unavailability of staff, logistics, trainings and limited support from relevant supporting department and the court	MSMTD/ DTD
		% of revenue collected from enforcement activities of RETD	50% of debt collection ratio attained	60% of debt collection ratio attained	70% of debt collection ratio attained	80% of debt collection ratio attained	80% of debt collection ratio attained annually	Staff, logistics, trainings, etc	Unavailability of staff, logistics, trainings, domestic travel and limited support from relevant supporting department and the court	RETD / DTD
		% of revenue collected from enforcement activities of 19 Rural TBOs	75% of debt collection ratio attained	75% of debt collection ratio attained annually	Staff, logistics	Unavailability of staff, logistics, and support from senior management	TBOs			
		Debt Write-Off Policy developed and implemented		25% of Debt Write – Off Policy developed and complete	75% of Debt Write – Off Policy developed and complete	Draft Revenue Debt Write-Off Policy developed and submitted for approval		Staff, logistics, trainings, etc.	Unavailability of staff, logistics, trainings, and limited support from relevant supporting department and senior management	
		% of lawful revenues collected from enforcement activities of sector ministries	100% of collection of quarterly target attained and enforced daily with various MACs	100% of collection of quarterly target attained and enforced daily with various MACs	100% of collection of quarterly target attained and enforced daily with various MACs	100% of collection of quarterly target attained and enforced daily with various MACs	100% of collection of annual target attained and enforced	Staff, logistics	Unavailability of staff, logistics, constraints from relevant supporting divisions and top management	SMS/DTD

			Joint enforcement for the owners of Intellectual property completed	Enforcement for health-related fees under the Liberia Board for Nursing and Midwifery, LMHRA and the Liberia Pharmacy Board completed			Enforcement for quarters 1 and 2 completed	Staff, logistics, trainings, domestic travels	Unavailability of staff, logistics, trainings, domestic travels; constraints from relevant MACs, electoral politics and delay in approval	SMS/DTD
			Everyday enforcement of other fees completed	Everyday enforcement of other fees completed	Everyday enforcement of other fees completed	Everyday enforcement of other fees completed	Enforcement for quarters 1-4 completed	Staff, logistics, trainings, domestic travels	Unavailability of staff, logistics, trainings, domestic travels; constraints from relevant MACs	
		Enforcement conducted and additional revenue collected	Joint Enforcement for Mobile Business Registration in Monrovia and its environs completed	Enforcement for Resident and work permits in the leeward counties completed	Enforcement for motor vehicles and motor cycles at concession sites and in leeward counties completed	Joint enforcement for the payment of school permits in Nimba, Bong and Lofa Counties completed	Enforcement for quarters 1-4 completed	Staff, logistics, trainings, domestic travels	Unavailability of staff, logistics, trainings, domestic travels; constraints from relevant MACs and delay in approval	SMS/DTD
			Joint enforcement for the payment of school permits in Montserrado, Margibi and Grand Bassa Counties completed	Enforcement for Sanitary Certificates(MOH) for hotels and restaurants completed	Enforcement for Canoe/Boats registration completed		Enforcement for quarters 1-3 completed	Staff, logistics, trainings, domestic travels	Unavailability of staff, logistics, trainings, domestic travels; constraints from relevant MACs, electoral politics and delay in approval	SMS/DTD
	Revenue Protection by identifying leakages and improving compliance	Compliance Review program conducted	Compliance review of Liberian missions in Africa and issuance of Resident Permits completed	Compliance review of the issuance of vehicle and motorcycle license plates completed	Compliance review of Liberian missions in Europe and Asia; and issuance of work permits completed	Compliance review of local passport issuance completed	robust compliance review program approved and implemented	Staff, trainings, logistics and foreign travel	Unavailability of staff, trainings, logistics, foreign travel and delay in approval	SMS/DTD

		Desk Review and reassessments completed by 20% (1000)	50% of all valuation filed by commercial property owners, reviewed, vetted and reassessed	60% of all valuation filed by commercial property owners, reviewed, vetted and reassessed	75% of all valuation filed by commercial property owners, reviewed, vetted and reassessed	75% of all valuation filed by commercial property owners, reviewed, vetted and reassessed	75% of all valuation filed by commercial property owners, reviewed, vetted and reassessed annually	Staff, stationary, logistics, refreshment and training facility	Unavailability of staff, stationary, refreshment and training facility; limited cooperation from supporting division	RETD
1.1.3 Risk-based audits for Domestic Tax and Customs, and Customs examinations implemented	Establish and maintain risk-based audit selectivity criteria	% of risk-based audit selectivity criteria updated	100% of risk-based selectivity criteria completed and quarterly target attained	100% of risk-based selectivity criteria completed and quarterly	100% of risk-based selectivity criteria completed and quarterly	100% of risk-based selectivity criteria completed and quarterly	100% of risk-based selectivity criteria completed and annual target attained	Staff, logistics and trainings	Unavailability of staff, logistics, trainings, and limited support from relevant supporting department	TCRMS
	Conduct comprehensive and issue-oriented DTD audits based on risk	# of comprehensive and issue-oriented LTD audits based on risk conducted	20 LTD risk-based audits completed	18 LTD risk-based audits completed	26 LTD risk-based audits completed	26 LTD risk-based audits completed	90 LTD risk-based audits completed	Staff, logistics, trainings, domestic and foreign travels	Unavailability of staff, logistics, trainings, domestic and foreign travels; constraints from relevant supporting divisions; limited benefits	LTD / DTD
	POA 2: Mitigation of risks through compliance improvement plan	Risk assessment conducted for all taxpayers in the sector, approved audit case selection and audit plans prepared	Risk assessment of all taxpayers on the tax roll completed; audit case selection approved; and at least 50% of audit plans completed	50% of audit plans completed				Risk assessment and audit plans finalized and approved	Staff, logistics, trainings, etc	Unavailability of staff, logistics, trainings; constraints from relevant supporting divisions; limited benefits

		# of Comprehensive tax audits completed	At least two comprehensive tax audits completed	At least two comprehensive tax audits completed	At least two comprehensive tax audits completed	At least two comprehensive tax audits completed	At least two comprehensive tax audits completed	At least eight (8) comprehensive tax audits finalized and approved	Staff, trainings and logistics	Unavailability of staff, trainings, logistics and lack of support from supporting divisions	NRTS- Audit
		# of issue audits completed	At least four (4) issue tax audits completed	At least four (4) issue tax audits completed	At least four (4) issue tax audits completed	At least four (4) issue tax audits completed	At least four (4) issue tax audits completed	At least sixteen (16) issue tax audits finalized and approved	Staff, trainings and logistics	Unavailability of staff, trainings, logistics and lack of support from supporting divisions	NRTS-Audit
		# of comprehensive and issue-oriented MSMTD audits based on risk conducted	120 comprehensive and issue-oriented MSMTD audits based on risk completed	90 comprehensive and issue-oriented MSMTD audits based on risk completed	105 comprehensive and issue-oriented MSMTD audits based on risk completed	105 comprehensive and issue-oriented MSMTD audits based on risk completed	420 comprehensive and issue-oriented MSMTD audits based on risk completed	Staff, logistics and trainings	Unavailability of staff, logistics and trainings	MSMTD/DTD	
	P2-5: Monitoring and evaluation of compliance risk mitigation activities	Compliance risk mitigation activities monitored and evaluated	Compliance Risk Management Committee organized and functional	Compliance risk mitigation activities monitored per quarter	Compliance risk mitigation activities monitored per quarter	Compliance risk mitigation activities monitored and evaluated per quarter	Compliance risk mitigation activities monitored and evaluated annually	Staff, trainings and logistics	Unavailability of staff, trainings, logistics and lack of support from supporting divisions	CRM	
	P2-3: Identification, assessment, ranking and quantification of compliance Risk	Compliance risk identified, assessed, ranked and quantified	Data matching activities for compliance risk completed quarterly	Data matching activities for compliance risk completed quarterly	Data matching activities for compliance risk completed quarterly	Data matching activities for compliance risk completed quarterly	Data matching activities for compliance risk identified, assessed, ranked and quantified annually	Staff, trainings and logistics	Unavailability of staff, trainings, logistics and lack of support from supporting divisions	OCDTD	

1.1.6 Tax base broadened	Increase the number of taxpayers in the registry POA 1: Integrity of the Registered tax payers base	Actual LTD taxpayers registered (adequately segmented and monitored)	300 LTD taxpayers registered, segmented and monitored annually	Staff, logistics and trainings	Unavailability of staff, logistics, trainings, and limited support from relevant supporting department	LTD				
		# of new MSMTD taxpayers registered	600 new MSMTD taxpayers registered	600 new MSMTD taxpayers registered	600 new MSMTD taxpayers registered	600 new MSMTD taxpayers registered	2,400 new MSMTD taxpayers registered annually	Staff, logistics and trainings	Unavailability of staff, logistics, trainings, and limited support from relevant supporting department	MSMTD
		# of new Rural Taxpayers Registered	100 new Rural Taxpayers Registered	150 new Rural Taxpayers Registered	200 new Rural Taxpayers Registered	250 new Rural Taxpayers Registered	700 new Rural Taxpayers Registered annually	Staff, logistics and trainings	Unavailability of staff, logistics, trainings, and limited support from relevant supporting department	TBOs
	# of new properties registered and increased in the registry by 22%		1540 new properties registered	1540 new properties registered		3080 new properties registered annually	Staff, logistics and trainings	Unavailability of staff, logistics, trainings, and limited support from relevant supporting department	RETD	

Outcome	Activity	KPI	Quarterly Targets				(Annual Target(July 1,2016-June 30,2017))	Resources required	Associated performance risk	Resp.
			Q1	Q2	Q3	Q4				
Objective 1.2: Increase effectiveness in the administration of tax (including real estate) and customs operations										
1.2.4 Comprehensive compliance management program developed and implemented for all tax types, taxpayer categories and sectors, and use of risk-management tools in SIGTAS and ASYCUDA maximized	Complete the implementation of sector-based compliance management program for enforcement and audit	% of compliance risk registry developed and implemented for all Market segments in DTD	100% of compliance risk registry developed and implemented for all sectors in LTD	100% of compliance risk registry developed and implemented for all sectors in MSMTD (medium)	100% of compliance risk registry developed and implemented for all sectors in MSMTD (small)	100% of compliance risk registry developed and implemented for all sectors in RETD, SMS and 9 TBOs	100% of compliance risk registry developed and implemented for all sectors in DTD	Staff, logistics and trainings	Unavailability of staff, logistics, trainings, and limited support from relevant supporting department	TCRMS
	POA 2: Mitigation of risks through compliance improvement plan	% of compliance management program for enforcement implemented	80% tax compliance in all tax kinds enforced for all taxpayers	80% tax compliance in all tax kinds enforced for all taxpayers	80% tax compliance in all tax kinds enforced for all taxpayers	80% tax compliance in all tax kinds enforced for all taxpayers	80% tax compliance in all tax kinds enforced for all taxpayers	Staff, logistics and trainings	Unavailability of staff, logistics, trainings, and limited support from relevant supporting department	DTD/ Enforcement
	Maximize the use of risk-management tools in SIGTAS POA 2: Mitigation of risks through compliance improvement plan	% of audit results recorded in SIGTAS	100% Audit cases proceed recorded quarterly in SIGTAS Module	100% Audit cases proceed recorded quarterly in SIGTAS Module	100% Audit cases proceed recorded quarterly in SIGTAS Module	100% Audit cases proceed recorded quarterly in SIGTAS Module	100% Audit cases proceed recorded annually in SIGTAS Module	Staff, logistics and trainings	Unavailability of staff, logistics, trainings, and limited support from relevant supporting department	DTD/Audit
	Develop and implement taxpayer compliance plan for DTD	Taxpayer compliance plan developed and implemented	Taxpayer compliance plan completed	33.3% of compliance improvement plan implemented	33.3% of compliance improvement plan implemented	33.3% of compliance improvement plan implemented	99.9% of compliance improvement plan implemented	Staff, logistics and trainings	Unavailability of staff, logistics, trainings, and limited support from relevant supporting department	TCRM/ DTD

Outcome	Activity	KPI	Quarterly Targets				(Annual Target(July 1,2016-June 30,2017))	Resources required	Associated performance risk	Resp.
			Q1	Q2	Q3	Q4				
1.3.5 LRA VAT administration readiness assessed, and administrative framework for implementation developed and implemented	Conduct training workshop on VAT Policy	VAT/GST Strategy developed, approved and implemented	VAT/GST Strategy developed and submitted for approval	VAT/GST Strategy completed and training workshop conducted with relevant stakeholders	VAT/GST Strategy implemented	VAT/GST Strategy implemented	Relevant stakeholders trained on VAT Policy; and VAT/GST Strategy finalized, approved and fully implemented	Staff, logistics and trainings	Unavailability of staff, logistics, trainings, and limited support from relevant supporting department	DTD VAT Office
	Design new certificate for GST registration	GST to VAT Mutation Plan developed	GST certificate designed and submitted for approval				GST certificate designed and approved	Stationary and Color printer	Delay in approval of GST certificate and resources required	VAT desk /DTD
	Design GST/VAT invoices/receipt		GST/VAT invoices/receipt designed and submitted for approval				GST/VAT invoices/receipts designed and approved	Staff, stationary, Color printer	Delay on approval of invoices/receipts submitted and resources required	VAT desk /DTD
	Conduct GST/VAT training for DTD tax officers	# of GST/VAT training conducted	Training package developed and submitted for approval	One training conducted	One training conducted	GST/VAT training evaluation conducted and report produced, and submitted	Two GST/VAT trainings conducted and one evaluation report produced and submitted	Projector, training room, stationary flip chart, makers	Unavailability of staff, training and delay in approval of training package, and delivery of training materials	VAT desk /DTD

Goal 1: Administer Revenue Legislation in an effective, fair and transparent manner											
Objective 1.4: Increase domestic and international cooperation and partnerships											
#	Outcome	Activity	KPI	Quarterly Targets				Annual Target(July 1,2017-June 30,2018)	Resources required	Associated performance risk	Resp.
				Q1	Q2	Q3	Q4				
1.4.2	TIEA and other cooperation and collaboration with regional and international organizations established and effective	Make request to join the OECD African Initiative	African Initiative finalized and signed	Expression of Interest prepared and communicated to MFDP for approval	Approved Expression of Interest sent to OECD	OECD requirement met	OECD requirement signed	African Initiative finalized and signed	Staff, internet access, logistics and cooperation from stakeholders	Lack of cooperation and delay in approval	EOI Unit

		Make request to join the Multilateral Competent Authority Agreement on Automatic exchange of information	MCAA finalized and signed	Letter and agreement to join MCAA prepared and communicated to MFDP for approval	Approved letter and agreement to join MCAA sent OECD	OECD requirement met to join MCAA	OECD requirement signed	MCAA finalized and signed	Staff, logistics and cooperation from stakeholders	Lack of cooperation and delay in approval	EOI Unit
1.4.3	Data Exchange Protocols with relevant domestic and international partners established	Develop and ensure the domestication of EOI Manual in collaboration with relevant stakeholders	EOI Manual developed and domesticated	Draft EOI Manual completed	Draft EOI Manual reviewed and validated with relevant stakeholders	EOI Manual finalized and approved	EOI Manual circulated	EOI Manual domesticated	Staff and logistics	Unavailability of staff and logistics and limited support from stakeholders	DTD/EOI Unit
		Conduct training for EOI staff and auditors on the procedures and practices of EOI	# of staff training workshops held on Exchange of Information	One (1) training workshop conducted quarterly for EOI staff and auditors	One (1) training workshop conducted quarterly for EOI staff and auditors	One (1) training workshop conducted quarterly for EOI staff and auditors	One (1) training workshop conducted quarterly for EOI staff and auditors	Four (4) training workshops conducted annually for EOI staff and auditors	Staff, logistics, training hall and refreshment	Unavailability of staff, logistics, training hall and refreshment	EOI Unit

		Custodial arrangement of bearer shares to ensure ownership information	OECD Post Review Phase 1 recommendations implemented	Draft of Business Corporation Act (BCA) completed and submitted with amendment to include provisions on disclosure of beneficial ownership information and allowing Non-resident Trust to keep accounting records	Draft Business Corporation Act reviewed and validated by major stakeholders	Business Corporation Act finalized and approved	Business Corporation Act finalized, validated and submitted to Law Reform Commission	Business Corporation Act finalized, validated and submitted to the National Legislature via the Cabinet for passage	Staff, logistics and cooperation from stakeholders	Lack of cooperation and delay in approval	EOI Unit
		Liaise with relevant authority to make provision in the Revenue Code for the competent authority to have access power to taxpayer banking information		Draft legislation for access to banking information developed and completed in line with OECD Standards	Draft legislation for access to banking information in line with OECD standards submitted to MFDP and CBL for review and concurrence	Draft legislation for access to banking information in line with OECD standards submitted to the Cabinet for approval	Approved legislation for access to banking information in line with OECD standards submitted to the National Legislature for passage	Legislation for access to banking information in line with OECD standards finalized, approved and enacted	Staff, logistics and cooperation from local stakeholders	Unavailability of staff, logistics and cooperation from stakeholders	EOI Unit

		Liaise with the relevant Competent Authority for the Exchange of Information as a result of audit investigations	# of Exchange of Information requests made as a result of audit investigation	At least two (2) Exchange of Information requests made and completed quarterly	At least two (2) Exchange of Information requests made and completed quarterly	At least two (2) Exchange of Information requests made and completed quarterly	At least two (2) Exchange of Information requests made and completed quarterly	At least eight (8) Exchange of Information requests made and finalized annually	Staff, logistics and cooperation from local and international stakeholders	Unavailability of staff, logistics and cooperation from stakeholders	EOI Unit
		Collect beneficial ownership information for all domestic corporation including trusts, foundations and partnerships	Beneficial ownership information for all domestic corporations, trusts, foundations and partnerships collected	Beneficial ownership information for all domestic corporations, trusts, foundations and partnerships collected	Beneficial ownership information for all domestic corporations, trusts, foundations and partnership completed and validated with the LBR, LISCR, FIU and MOCI	Beneficial ownership information for all domestic corporations, trusts, foundations and partnerships completed and validated with the LBR, LISCR, FIU and MOCI	Beneficial ownership information for all domestic corporations, trusts, foundations and partnerships completed and validated with the LBR, LISCR, FIU and MOCI	Beneficial ownership information for all domestic corporations, trusts, foundations and partnerships collected and validated in collaboration with the LBR, LISCR, FIU and MOCI	Staff, logistics and cooperation from stakeholders	Unavailability of staff, logistics and cooperation from stakeholders	EOI Unit

Goal 2: Maximize voluntary compliance										
Outcome	Activity	KPI	Quarterly Targets				Annual Target (July 1, 2016-June 30,2017)	Resources required	Associated performance risk	Resp.
			Q1	Q2	Q3	Q4				
Objective 2.1: Enhance taxpayer knowledge of tax laws, their rights and obligations through effective outreach and accessible information										
2.1.6 Taxpayers' compliance, including employees of LRA and all other branches of Government, maximized	Develop and implement compliance management program for domestic tax	% of compliance management program for domestic tax executed	Draft Compliance Management Program for domestic tax developed and submitted for approval	45% of approved Compliance Management Program for domestic tax completed	75% of approved Compliance Management Program implemented	90% of approved Compliance Management Program implemented	90% of Compliance Management program implemented	Staff, logistics and trainings	Unavailability of staff, logistics, trainings, and limited support from relevant supporting department	DTD
			40% taxpayers' compliance ensured/enforced across government	45% taxpayers' compliance ensured/enforced across government	60% taxpayers' compliance ensured/enforced across government	75% taxpayers' compliance ensured/enforced across government	75% taxpayers' compliance ensured/enforced across government	Staff, logistics and trainings	Unavailability of staff, logistics, trainings, and limited support from relevant supporting department	RETD

Outcome	Activity	KPI	Quarterly Targets				Annual Target (July 1 st – 2016 Jun30th 2017)	Resources required	Associated performance risk	Resp.
			Q1	Q2	Q3	Q4				
Objective 2.2:Diversify, expand and enhance service delivery and consistency in taxpayer treatment										

Outcome	Activity	KPI	Quarterly Targets				Annual Target (July 1 st – 2016 Jun30th 2017)	Resources required	Associated performance risk	Resp.
			Q1	Q2	Q3	Q4				
2.2.1 Clear, simple and consistent external service standards established, communicated, and largely achieved	Develop and implement service standards for DTD	Service standards for the Domestic Tax Department developed and implemented	Draft Service Standards for DTD developed	Service Standards completed	Service Standards implemented	Service Standards implemented	Service Standards fully developed, finalized and implemented	Staff, logistics and trainings	Unavailability of staff, logistics, trainings, and limited support from relevant supporting department	DTD/ EDQARD
.	Establish a Business Policy Unit in the Domestic Tax Department	Policy Framework and Guidelines for DTD formulated, monitored and implemented in line with the provisions of the Tax legal framework and the LRA Corporate Strategic Plan	Business Policy Unit established and functional	Staff recruited and trained	Policy Framework and Guidelines for DTD developed and completed	Policy Framework and Guidelines for DTD implemented	Policy framework and Guidelines for DTD finalized, monitored and implemented effectively	Staff, logistics and trainings	Unavailability of staff, logistics, trainings, and limited support from relevant supporting department	DTD

Outcome	Activity	KPI	Quarterly Targets				Annual Target (July 1 st – 2016 Jun30th 2017)	Resources required	Associated performance risk	Resp.
			Q1	Q2	Q3	Q4				
	Develop a framework for management and implementation of the domestic tax policies, rules and interpretations in line with the legal framework	% of policy framework developed in line with existing legal standards	50% of policy framework for DTD developed and completed according to existing legal standards	50% of policy framework for DTD developed and completed according to existing legal standards			100% of policy framework for DTD developed and completed according to existing legal standards	Staff, logistics and trainings	Unavailability of staff, logistics, trainings, and limited support from relevant supporting department	DTD
	Develop policy documents such as regulations, Guidance Notes, and practice notes	% of regulations, guidance notes and practice notes developed	Guidance Notes for Advance Pricing Agreement developed and completed	25% of various regulations developed and completed	25% of various regulations developed and completed	25% of various regulations developed and completed	75% guidance notes, regulations and practice notes finalized	Staff, logistics and trainings	Unavailability of staff, logistics, trainings, and limited support from relevant supporting department	DTD

Outcome	Activity	KPI	Quarterly Targets				Annual Target (July 1 st – 2016 Jun30th 2017)	Resources required	Associated performance risk	Resp.
			Q1	Q2	Q3	Q4				
	Review all income tax return forms for completeness, and accuracy	PIT and CIT Return Forms reviewed and amended	25% of PIT and CIT Return Forms Reviewed and amended	25% of PIT and CIT Return Forms Reviewed and amended	25% of PIT and CIT Return Forms Reviewed and amended	25% of PIT and CIT Return Forms Reviewed and amended	100% of PIT and CIT Return Forms Reviewed and amended	Staff, logistics and trainings	Unavailability of staff, logistics, trainings, and limited support from relevant supporting department	DTD/ EDQARD

Outcome	Activity	KPI	Quarterly Targets				Annual Target (July 1 st – 2016 Jun30th 2017)	Resources required	Associated performance risk	Resp.
			Q1	Q2	Q3	Q4				

Objective 2.3: Attain a high level of client confidence and trust through prompt, courteous, fair, and professional treatment.

Outcome	Activity	KPI	Quarterly Targets				Annual Target (July 1 st – 2016 Jun30th 2017)	Resources required	Associated performance risk	Resp.
			Q1	Q2	Q3	Q4				
2.3.1 Improved and timelier administration of protest and objective	Resolve DTD-related protests in a timely fashion POA 7: Effective Tax Dispute Resolution	All delinquent cases submitted to Legal Department after 30 days of enforcement actions	Protest to be forwarded to Legal Department for legal enforcement	Protest to be forwarded to Legal Department for legal enforcement	Protest to be forwarded to Legal Department for legal enforcement	Protest to be forwarded to Legal Department for legal enforcement	Tax debt fully recovered; protest cases fully resolved	Staff, logistics and trainings	Unavailability of staff, logistics, trainings, and limited support from relevant supporting department	(Audit/Enforcement) DTD

Goal 4: Transform revenue administration by utilizing effective Information and Communication Technology (ICT)										
Outcome	Activity	KPI	Quarterly Targets				Annual Target (July 1 st , 2016- Jun30th 2017)	Resources required	Associated performance risk	Resp.
			Q1	Q2	Q3	Q4				
Objective 4.1: Deploy and operationalize modern revenue administration technology to improve compliance and effectiveness										
4.1.2 All core business systems' (SIGTAS and ASYCUDA) modules are fully utilized, upgraded as applicable, interfaced, deployed, available and reliable	Optimize the usage of existing functionalities in core systems P5-13	% of SIGTAS enforcement and audit modules utilized		95% of Functionality of SIGTAS module used	Staff, training and logistics	Unavailability of staff, training, logistics and limited support from supporting division	DTD			

5 TECHNICAL AFFAIRS

5.1 ENTERPRISE DESIGN, QUALITY ASSURANCE AND RESULTS

Goal 1:Administer Revenue Legislation in an effective, fair and transparent manner											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
Objective 1.1:Generally attain the revenue targets											
1.1.3	Risk based audit for domestic tax and customs, and customs examinations implemented	Conduct quality assurance post issuance review of audit cases from PCA and DTD	% of Quality Assurance reports completed periodically	100% of audit cases (LTD, MSMTD, PCA) reviewed and completed quarterly	100% of audit cases (LTD, MSMTD, PCA) reviewed and completed quarterly	100% of audit cases (LTD, MSMTD, PCA) reviewed and completed quarterly	100% of audit cases (LTD, MSMTD, PCA) reviewed and completed quarterly	100% of audit cases (LTD, MSMTD, PCA) reviewed and finalized annually	Staff and office supplies	Lack of cooperation from originating departments in a timely manner	
		Conduct institutional level review	# of institutional level reviews completed	One(1) institutional level review of DTD completed		One(1) institutional level review of Customs completed		Two (2)institutional level reviews of DTD and Customs finalized annually	Staff and office supplies	Lack of cooperation from originating departments in a timely manner	

Goal 1:Administer Revenue Legislation in an effective, fair and transparent manner											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
		Set up an enterprise ISO 9001 : 2015 quality management system	ISO 9001 : 2015 quality management system developed and implemented	Quality Management Policy and manual developed and submitted for approval	Quality Management procedures deployed and operational	Standards and work functions validated at the level of each department	ISO 9001 : 2015 quality review report prepared and submitted to management	LRA quality management system finalized, approved and implemented	Staff , logistics and office supplies	Insufficient information and lack of support	

#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
Objective 1.2:Increase effectiveness in the administration of tax (including real estate) and customs operations											
1.2.3	Policy and operating procedures for business units developed and implemented	Develop SOPs in collaboration with department / divisions / units	# of required SOPs in overall functional areas of LRA developed	15 SOPs in overall functional areas drafted and submitted	10 SOPs in overall functional areas drafted and submitted	10 SOPs in overall functional areas drafted and submitted	10 SOPs in overall functional areas drafted and submitted	45 SOPs in overall functional areas drafted and submitted	Staff , logistics and office supplies	Insufficient information and lack of support	

Goal 3:Build an effective institution at all levels through excellence in leadership, accountability, technical and real infrastructural capacities											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2016-June 30,2017)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
Objective 3.1: Introduce an effective Strategic Management System that will guide priorities, activities, and resource allocations over the planning period (5 years)											
3.1.2	Annual business	Develop M&E reports in	# of performance	1M&E	1M&E	1M&E	1M&E	1M&E annual	Staff and	Insufficient	

Goal 3: Build an effective institution at all levels through excellence in leadership, accountability, technical and real infrastructural capacities											
#	Outcome	Activity	KPI	TARGETS				Annual Target (July 1, 2016-June 30, 2017)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
	plans, detailed work plans, and corresponding expenditure budget and procurement plan completed prior to commencement of fiscal year	collaboration with various department/division/units	reports produced	quarterly report drafted and submitted	report drafted and submitted	office supplies	information and lack of support				

5.2 ENTERPRISE RISK MANAGEMENT AND COMPLIANCE

Goal 1 : Administer revenue legislation in an effective, fair and transparent manner											
Objective 1.2: Increase effectiveness in the administration of tax (including real estate) and customs operations											
#	Outcome	Activity	KPI	TARGETS				Annual Target (July 1, 2017-June 30, 2018)	Resource required	Associated Performance Risk	Resp.
				Q1	Q2	Q3	Q4				
1.2.3	Policies and Operating Procedures for business units developed	Develop risk management policy and framework	Risk management policy and framework developed	Draft risk management policy and framework developed and submitted for	Risk management policy and framework completed, approved and			Risk management policy and framework finalized, approved and	staff	Unavailability of staff and delay in review and approval process	ERMCD

and implemented			approval	implemented			implemented			
	Identify and train risk champions, managers and owners within each department/division/section/units	Corporate risk registry established	TOR for risk champions, managers and owners developed and submitted for approval	TOR for risk champions, managers and owners approved	All risk champions, managers, and owners identified and trained		All risk champions, managers and owners identified and trained	Staff, training materials, hall rental and refreshment	Financial constraints, unavailability of staff, and lack of cooperation	ERMCD
	Identify, assess, evaluate and rank risk within each department/division/section/units		Corporate and MIS risks identified	50% of corporate and MIS risks assessed, evaluated and ranked	50% of corporate and MIS risks assessed, evaluated and ranked		100% of corporate and MIS risks assessed, evaluated and ranked	Staff, training materials, hall rental and refreshment	Financial constraints, unavailability of staff, and lack of cooperation	ERMCD
	Conduct risk validation workshop				Corporate and MIS risks validation workshop held with internal stakeholders(LR A, RG3, ECORY) and external stakeholders(GA C, IAA, RG3, ECORY)	Corporate and MIS risks registry report validated and submitted to management	Corporate risk validation workshop held and report finalized	Staff, training materials, hall rental and refreshment; internal and external stakeholders	Financial constraints, unavailability of staff, and lack of cooperation from internal and external stakeholders	ERMCD
	Develop risk mitigation plans	Risk mitigation plans developed			100% risk mitigation plans completed		100% risk mitigation plans finalized	Staff	Unavailability of staff	ERMCD
	Present corporate risk registry to management					Corporate risk registry presented to management	Corporate risk registry presented to management	staff	Unavailability of management	ERMCD
	Monitor internal and external	% of internal and	100% of internal	100% of internal	100% of internal	100% of internal	100% of internal			ERMCD

		audit recommendations implementation	external audit recommendations monitored as per implementation plan	and external audit recommendations monitored and report produced in line with implementation plan	and external audit recommendations monitored and report produced in line with implementation plan	and external audit recommendations monitored and report produced in line with implementation plan	and external audit recommendations monitored and report produced in line with implementation plan	and external audit recommendations monitored and report produced in line with implementation plan	Staff	Unavailability of staff	
			# of MIS Internal Customer support monitoring reports produced		1 Monitoring report produced on MIS internal customer support	1 Monitoring report produced on MIS internal customer support	1 Monitoring report produced on MIS internal customer support	1 Annual report monitoring report finalized and published	Staff	Lack of cooperation	ERMCD
		Develop TOR for Enterprise Risk Management (ERM) and Compliance Steering Committee	TOR for Steering Committee Developed and meeting held	Draft TOR for ERM Steering Committee developed and submitted for approval	TOR for ERM steering Committee approved and at least 1 ERM steering Committee meeting held and recommendations acted upon	At least 1 ERM steering Committee meeting held and recommendations acted upon	At least 1 ERM steering Committee meeting held and recommendations acted upon	TOR finalized, approved and at least 3 ERM steering Committee meetings held and recommendations acted upon	staff	Unavailability of staff and delay in review and approval process	ERMCD
		Develop TOR for Enterprise Risk Management (ERM) Technical Sub-Committee	TOR for ERM technical sub-Committee Developed	Draft TOR for ERM Technical Sub Committee developed and submitted for approval	TOR for ERM Technical sub-committee approved and at least 2 ERM Technical Sub Committee meetings held monthly	At least 3 ERM Technical Sub Committee meetings held monthly	At least 3 ERM Technical Sub Committee meetings held monthly	TOR finalized, approved and at least 8 ERM Technical Sub Committee meetings held annually	staff	Unavailability of staff and delay in review and approval process	ERMCD

		Develop a Risk Assessment Procedure SOP	Risk Assessment Procedure SOP developed and approved	Process map developed and submitted for approval			Draft Risk Assessment Procedure SOP completed and submitted for approval	Risk Assessment Procedure SOP finalized and approved	staff	Unavailability of staff and delay in approval process	ERMCD
		Develop an Enterprise-wide Business Continuity Plan	Business Continuity Plan developed and approved		Draft TOR for Business Continuity plan technical committee completed and submitted for approval	Draft Business continuity plan completed and submitted for review and approval	Final Draft Business continuity plan completed and submitted for review and approval	Business Continuity Plan finalized and approved	Top management, BCP Steering committee, Chief Risk officer	Delay in approval of TOR for steering committee, Unavailability of steering committee members and delay in approval of draft and final policy documents	ERMCD, TOP MANAGEMENT, BCP Steering Committee
		In collaboration with GSD, MISD, develop vehicle maintenance log	Maintenance logs for vehicle developed	Maintenance logs for vehicle developed and submitted for approval	Approved maintenance logs for vehicle implemented	Approved maintenance logs for vehicle implemented		Maintenance log for vehicle finalized and implemented	Staff of ERMCD/MISD/GSD	Unavailability of staff and information	ERMCD/MISD/GSD
		Develop policy for operational resources	Policy for operational resources completed	Draft operational resource policy developed and submitted for approval	Operational resource policy approved and monitored as per implementation plan	Approved operational resource policy monitored as per implementation plan	Approved operational resource policy monitored as per implementation plan	Operational resource policy finalized, approved and monitored	Staff	Delay in review and approval of policy documents	ERMCD
2.2.2	Clear, simple and	Develop and implement SOPs for ERMCD	SOPs for ERMCD developed and implemented		Draft SOPs for ERMCD completed and	Approved SOPs for ERMCD implemented	Approved SOPs for ERMCD implemented	SOPs for ERMCD finalized, approved and	staff	Unavailability of staff, lack of	ERMCD

	consistent operating procedures established and implemented LRA wide				submitted for approval	and adhered to	and adhered to	implemented		cooperation and delay in approval process	
		Develop departmental transactional compliance checklist	Departmental compliance checklist develop		Develop compliance checklist for HR and procurement	Develop compliance checklist for Protocol and Budget and Finance	Monitoring the implementation and adherence to departmental checklist developed	Compliance checklist developed and monitor for four divisions	ERMCD Compliance Officer	Unavailability of staff	ERMCD
		Produce and publish enterprise-wide risk monitoring report	# of enterprise risk monitoring report produced and published according to plan	1 Risk monitoring report completed and published quarterly as per plan	1 Risk monitoring report completed and published quarterly as per plan	1 Risk monitoring report completed and published quarterly as per plan	1 Risk monitoring report completed and published quarterly as per plan	1 Annual Risk monitoring report finalized and published	staff	Unavailability of staff	ERMCD

Goal 3: Build an effective institution at all levels through excellence in leadership, accountability, technical and real infrastructural capacities

Objective 3.2: Improve technical capacity, accountability and productivity

#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1, 2017-June 30, 2018)	Resource required	Associated Performance Risk	Resp.
				Q1	Q2	Q3	Q4				
3.2.3	Management and employee accountability frameworks and robust performance management system implemented	Finalize ERMCD's organizational structure, and define roles and responsibilities	Organizational structure and TORs approved	ERMCD's organizational structure finalized		ERMCD's TORs reviewed and modified		ERMCD's organizational structure and TORs finalized and approved	Staff and funding	Lack of funding and delay in approval process	ERMCD

5.3 TAXPAYER SERVICES

Goal 1 : Administer Revenue Legislation in an effective, fair and transparent manner

Objective 1.2 Increase effectiveness in the administration of tax including real estate and customs operations

#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
1.2.1	Up-to-date and simplified tax and customs procedures, forms and public information material easily accessible to taxpayers	Prepare and implement domestic tax forms simplification strategy	% of existing domestic tax forms reviewed and simplified where applicable		50% of existing domestic tax forms reviewed; 25% of identified domestic tax forms simplified and submitted for approval	25% of identified domestic tax forms simplified and submitted for approval	50% of existing domestic tax forms reviewed; 25% of identified domestic tax forms simplified and submitted for approval	100% of existing domestic tax forms reviewed; 75% of identified domestic tax forms simplified and approved	Staff and logistics	Lack of staff and logistics; Delay in approval by management	TPSD
		Prepare and implement customs forms simplification strategy	% of existing customs forms reviewed and simplified where applicable		50% of existing customs forms reviewed; 25% of identified customs forms simplified and submitted for approval	25% of identified customs forms simplified and submitted for approval	50% of existing customs forms reviewed; 25% of identified customs forms simplified and submitted for approval	100% of existing domestic forms reviewed; 75% of identified domestic forms simplified and approved	Staff and logistics	Lack of staff and logistics; Delay in approval by management	TPSD
		Host customs and domestic tax clinics based on needs assessment, enquiries and department requests	Customs and Domestic Tax Clinics hosted	12 Customs and Domestic Tax Clinic hosted	12 Customs and Domestic Tax Clinic hosted	12 Customs and Domestic Tax Clinic hosted	12 Customs and Domestic Tax Clinic hosted	48 Customs and Domestic Tax Clinics hosted	Staff and logistics	Lack of required resources	TPSD

Goal 1 : Administer Revenue Legislation in an effective, fair and transparent manner

Objective 1.2 Increase effectiveness in the administration of tax including real estate and customs operations

#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
1.2.5	Reliable revenue data to support management decisions and policy development are electronically generated, published, and easily accessible	Enter taxpayer registration data accurately and completely	% of reliable taxpayer registration entered accurately and completely	100% of 4,000 new taxpayer registration entered accurately and completed	100% of 4,000 new taxpayer registration entered accurately and completed; business registration process revised to capture shareholders information	100% of 4,000 new taxpayer registration entered accurately and completed	100% of 4,000 new taxpayer registration entered accurately and completed	100% of 12,000 new taxpayer registration entered accurately and finalized	Additional staff (especially 2 second layer verification) , availability of system and forms, logistics (scanners) and electricity	Submission of incomplete registration forms from originating department and unavailability of Additional staff, availability of system and forms, logistics (scanners)and electricity	TPSD
		Generate registration error rate report		Quarterly registration error rate report completed and submitted	Quarterly registration error rate report completed and submitted	Quarterly registration error rate report completed and submitted	Quarterly registration error rate report completed and submitted	Annual registration error rate reports finalized and submitted			
		Enhance the second layer verification to ensure that all phone numbers and emails	Concept note developed and submitted for approval	All phone numbers and email addresses of taxpayers collected and verified accurately; One quarterly	One quarterly progress report completed	One quarterly progress report completed	One approved concept note finalized and approved; 3 quarterly progress reports finalized	Staff and logistics	Unavailability of staff and logistics; delay in approval of concept note		

Goal 1 : Administer Revenue Legislation in an effective, fair and transparent manner

Objective 1.2 Increase effectiveness in the administration of tax including real estate and customs operations

#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
		provided are accurate			progress report completed						
		Enter all returns received accurately and timely	% of taxpayer returns filed are entered accurately and timely	100% of returns filed are entered accurately and timely	100% of returns filed are entered accurately and timely; electronic filings strategy developed	100% of returns filed are entered accurately and timely	100% of returns filed are entered accurately and timely	100% of returns filed are entered accurately and timely	RG3, additional staff (especially 2 second layer verification) , availability of system and forms, logistics (scanners) and electricity	Submission of incomplete returns from taxpayers and unavailability of Additional staff, availability of system and forms, logistics (scanners)and electricity	TPSD
		Generate returns processing error report		Quarterly returns processing error rate report completed and submitted	Quarterly returns processing error rate report completed and submitted	Quarterly returns processing error rate report completed and submitted	Quarterly returns processing error rate report completed and submitted	Annual returns processing error rate report completed and submitted	Staff, training and reporting portal	Unavailability of staff, reporting portal, logistics (scanner) and lack of cooperation from relevant department	TPSD/MISD

Goal 2: Maximize voluntary compliance											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
Objective 2.1:Enhance taxpayer knowledge of tax laws, their rights and obligations through effective outreach and accessible information											
2.1.1	Taxpayer education strategy developed and programs implemented	Develop taxpayers education and communications strategy	Taxpayer education and communications strategy completed, approved and % of strategy implemented	Stakeholders engagement completed and draft taxpayers education and communications strategy completed and submitted for approval	Taxpayer education and communications strategy approved and 25 % of strategy implemented	25% of taxpayer education and communications strategy implemented	25% of taxpayer education and communications strategy implemented	Taxpayer education and communications strategy finalized, approved and 75% of strategy implemented	Staff and logistics	Lack of internal stakeholders participation	TPSD/CMPA
		Develop call center service standards	Call Center automated, service standards established and % of standards achieved	Draft call center service standards completed and submitted for approval	80% of call center service standards achieved	80% of call center service standards achieved	80% of call center service standards achieved	Call center service standards finalized, approved and 80% of standards achieved.	Staff and logistics	Delay in approval process	
2.1.2	Education and information materials professionally developed and accessible through multiple channels	Develop and publish informational materials with proper LRA branding	% of informational materials developed, published online (website & social media) and available at LRA HQ,TBOs and CBOs	Gap analysis completed and implementation plan developed and approved	informational materials produced and distributed as per plan	informational materials produced and distributed as per plan	informational materials produced and distributed as per plan	informational materials produced and distributed as per plan	Staff and logistics	Delay in approval process	TPSD
		Develop and publish informational materials with	% of old LRA billboards refurbished and new billboards erected at RIA, Freeport, major	Billboard erection strategy developed and submitted for approval	25% of new billboards erected in Montserrado county and 25% of old billboards	25% of new billboards erected in Montserrado county and 25% of old	25% of new billboards erected in Montserrado county and 25% of old	75 % of new billboards erected in Montserrado county and 75 % of old billboards	RG3 funding,	Unavailability of funding, delay in approval and lack of cooperation from relevant department	TPSD/GSD(procurement)

Goal 2: Maximize voluntary compliance											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
		proper LRA branding	markets and communities		refurbished	billboards refurbished	billboards refurbished	refurbished			
			Tax kit developed and launched at LRA HQ, TBOs and CBOs	Tax kit developed and submitted for approval	Approved tax kit launched and distributed as per plan	Approved tax kit launched and distributed as per plan	Approved tax kit launched and distributed as per plan	Tax kit finalized, approved, launched and distributed at LRA HQ, TBOs and CBOs	Staff. Funding and logistics	Unavailability of staff, funding, logistics and lack of cooperation from relevant department	TPSD/GSD(procurement)

#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2016-June 30,2017)	Resource requirement	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
Objective 2.2:Diversify, expand and enhance service delivery and consistency in taxpayer treatment											
2.2.3	E-based services, information, and interactive options available to taxpayers	Expand the Direct payment services	% of large and medium taxpayers used the direct transfer payment	Staff gap analysis conducted and awareness of the direct transfer process increased through 3 radio shows, 6 emails and 6 SMS to 183 active large	Awareness of the direct transfer process increased through 6 radio shows, 6 emails and 6 SMS to 183	25% of active large taxpayers and 25% of active medium taxpayers used direct transfer	50% of active large taxpayers and 25% of active medium taxpayers used direct transfer	Direct transfer unit fully operationalized and functional 100% of large taxpayers and 75% of medium taxpayers used the direct transfer payment	Staff, office space, logistics, training and RG3 support for e-filing	Lack of required resources (interoperability of LRA system with commercial banks) and lack of support from relevant department	TPSD/MISD

#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2016-June 30,2017)	Resource requirement	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
				taxpayers	active large taxpayers; 25% of active large taxpayers and 25% of active medium taxpayers used direct transfer						
		Expand the use of Direct Transfer Payment Platform to include Customs taxpayers	% of customs taxpayers using the direct transfer payment		Customs taxpayer use of Direct Transfer Payment pilot commenced	At least 5% of importers (sea and airports) used Direct Transfer Payment Platform	At least 15% of importers(sea and air ports) used Direct Transfer Payment Platform	At least 20% of importers(sea and air port) used Direct Transfer Payment	Staff, office space, logistics, training	Lack of required resources (interoperability of LRA system with commercial banks) and lack of support from relevant department	TPSD/MISD
		Increase small taxpayer use of mobile money platform as a medium of paying taxes.	% of small taxpayers used mobile money	Proof of concept agreement signed	Mobile money pilot commenced	At least 1% of small taxpayers used mobile money including rural taxpayers	At least 2% of small taxpayers used mobile money including rural taxpayers	At least 2% of small taxpayers used mobile money including rural taxpayers	Staff, office space, logistics, training and RG3 support for e-filing	Lack of required resources (interoperability of LRA system with commercial banks) and lack of support from relevant department	TPSD/MISD
		Increase the number of fillable PDF forms on the website	# of fillable PDF forms made available	At least 6 fillable PDF forms completed and published on the website	At least 6 fillable PDF forms completed and published on the website	At least 6 fillable PDF forms completed and published on the website	At least 6 fillable PDF forms completed and published on the website	At least 24 fillable PDF forms completed and published on the website	Staff and logistics	Support from MISD	TPSD

#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2016-June 30,2017)	Resource requirement	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
2.2.4	LRA services diversified at service centers and # of centers strategically expanded	Computerize and automate 4 TBOs	# of TBOs taxpayers registries computerized and # of TBOs taxpayers registries automated	1 TBO taxpayers registries computerized and automated	2 TBOs taxpayers registries computerized and automated	1 TBO taxpayers registries computerized and automated	1 TBO taxpayers registries computerized and automated	4 TBOs taxpayers registries computerized and automated	Staff, training and logistics	Unavailability of staff, training and logistics	TPSD
		Equip service centers with automated registration and returns processing services	# of service centers equipped with automated registration and returns processing services	Service centers prepared for deployment of automated registration and returns processing services	1 service center equipped with automated registration and returns processing services	1 service center equipped with automated registration and returns processing services	1 service center equipped with automated registration and returns processing services	3 service centers equipped with automated registration and returns processing services	Staff, logistics, trainings, transportation, and scanners	Unavailability of staff, logistics, trainings, transportation, and scanners	TPSD
		Equip service centers with printed information materials	% of service centers equipped with printed information materials	100% of service centers equipped with printed information materials	100% of service centers equipped with printed information materials	100% of service centers equipped with printed information materials	100% of service centers equipped with printed information materials	100% of service centers equipped with printed information materials	100% of service centers equipped with printed informational materials	Funding and procurement of printed informational materials	Unavailability of funding and procurement of printed informational materials
2.2.5	Timely and accurate processing of taxpayer inquiries and other transactions	Develop and consolidate information services tracking report	Manual-Combined tracking reports for incoming emails, phone calls, in-person requests for information	Tracking system developed to address taxpayer enquiries accurately and in a timely manner	Tracking system implemented using telephone systems; do we have toll free telephone numbers	3 tracking reports completed and submitted	3 tracking reports completed and submitted	Tracking system developed, semi-automated and implemented with 6 monthly reports finalized and submitted	Staffing and logistics	Unavailability of staffing and logistics, and lack of controlled mediums to receive taxpayer enquiries	TPSD

#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2016-June 30,2017)	Resource requirement	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
		Increase the accuracy of returns processing according to the service standards	% of returns processed in accordance with standards and tracking reports available	75% of returns processed according to standards	80 % of returns processed according to standards	85% of returns processed according to standards	90 % of returns processed according to standards	90 % of returns processed according to standards	Stable system, training of staff, Scanners, development of new error report portals	Unavailability of required resources	TPSD
		Reduce error rates by 80%	% of monthly error rate for all transactions minimized	Monthly error rate reduced by 80% and 3 monthly error rate reports completed	Monthly error rate reduced by 80% and 3 monthly error rate reports completed	Monthly error rate reduced by 80% and 3 monthly error rate reports completed	Monthly error rate reduced by 80% and 3 monthly error rate reports completed	Monthly error rate reduced by 80% and 12 monthly error rate reports finalized	Stable system, training of staff, Scanners, development of new error report portals	Unavailability of required resources	TPSD
2.2.6	Generally positive client survey feedback on service, information and facilitation of processes	Design and implement a variety of taxpayers feedback mechanism including mystery shopping, service windows, TBOs and CBOs assessment	# of focus groups conducted		1 focus group conducted		1 focus group conducted	2 focus groups conducted	Staff and stakeholder engagement	Unavailability of staff and stakeholders	TPSD
			# of email surveys of taxpayer feedback			1 email survey of taxpayer feedback conducted		1 email survey of taxpayer feedback conducted	Staff, mail-champ software and stakeholder engagement	Unavailability of staff, mail-champ software and stakeholders	TPSD
			# of assessments conducted	Service delivery monitoring strategy developed and submitted for approval; 1 service delivery assessment conducted at service windows,	1 service delivery assessment conducted at service windows, TBOs and CBOs in Montserrado, and Margibi	1 service delivery assessment conducted at service windows, TBOs and CBOs in Montserrado and Grand Bassa	1 service delivery assessment conducted at service windows, TBOs and CBOs in Montserrado and Bong,	4 service delivery assessment conducted at service windows, TBOs and CBOs in Montserrado, Nimba, Grand Bassa, Margibi and Bong	Staff, transportation and logistics	Unavailability of staff, transportation and logistics	TPSD/GSD

#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2016-June 30,2017)	Resource requirement	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
				TBOs and CBOs in Montserrado and Nimba							
			# of mystery shopping conducted	At least 3 mystery shopping completed	At least 3 mystery shopping completed	At least 3 mystery shopping completed	At least 3 mystery shopping completed	At least 12 mystery shopping finalized and reported	Staff and transportation	Unavailability of staff and transportation	TPSD
3.2.6	Modern Job tools provided and maintained		PABX system upgraded and call center automated			LRA call center pilot tested for 24/7 service provision	LRA call center fully operationalized and functional for 24/7 service	LRA call center fully operationalized and functional for 24/7 service	RG3 funding, staff, smart phones and logistics	Unavailability of RG3 funding, staff, smart phones, logistics and lack of cooperation from relevant department	TPSD/TMD/MIS D/GSD(procurement)

5.4 NATIONAL REVENUE ACCOUNTS AND REPORTING

Goal 1 : Administer Revenue Legislation in an effective, fair and transparent manner											
Objective 1.2 Increase effectiveness in the administration of tax (including real estate) and customs operations											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
1.2.5	Reliable revenue data to support management decisions and policy development are electronically generated, published and easily assessable	Assign receipts to both commercial and central banks and TBOs and CBOs Ensure daily collection and reconciliation of revenue treasury receipts from commercial and central bank	# of reconciliation reports prepared and the degree of actions taken on outstanding items resolved	At least 150 booklets of 50 receipts each issued to TBOs and CBOs; at least 4 boxes of 1,000 receipts each to commercial and central banks Receipts collected from each collection window across town and reconciled	At least 150 booklets of 50 receipts each issued to TBOs and CBOs; at least 4 boxes of 1,000 receipts each to commercial and central banks Receipts collected from each collection window across town and reconciled	At least 150 booklets of 50 receipts each issued to TBOs and CBOs; at least 4 boxes of 1,000 receipts each to commercial and central banks Receipts collected from each collection window across town and reconciled	At least 150 booklets of 50 receipts each issued to TBOs and CBOs; at least 4 boxes of 1,000 receipts each to commercial and central banks Receipts collected from each collection window across town and reconciled	At least 600 booklets of 50 receipts each issued to TBOs and CBOs; at least 16 boxes of 1,000 receipts each to commercial and central banks Receipts collected from each collection window across town every weekday	- Staff, stationery, availability of revenue instruments - Availability of a driver and vehicle on a daily basis to collect revenue instruments across town, and sometimes take reconciliation team to partners for working sessions and validations.	Receipts are issued on a pending basis. The issuance for one period is based on the reconciliation conducted for the previous period; the current period is pending reconciliation, which is a risk.	NRARS, Management

		Reconcile monthly report submitted by TBOs and CBOs, and conduct due diligence when necessary		Reports from all 11 CBOs and 21 TBOs reconciled for at least the first two months in the quarter	Reports from all 11 CBOs and 21 TBOs reconciled for at least the first two months in the quarter	Reports from all 11 CBOs and 21 TBOs reconciled for at least the first two months in the quarter	Reports from all 11 CBOs and 21 TBOs reconciled for at least the first two months in the quarter	Reports from all 11 CBOs and 21 TBOs reconciled for at least eleven months in the fiscal year.			
		Conduct system reconciliation	Data dumped into TAS from other tax administration systems reconciled, and amounts swept from commercial banks to the CBL reconciled	All tax administration systems reconciled for the quarter	All tax administration systems reconciled for the quarter	All tax administration systems reconciled for the quarter	All tax administration systems reconciled for the quarter	All tax administration systems reconciled for the fiscal year	Staff, internet connectivity	Unavailability of designated staff is key to the execution of this task.	Management
		Conduct reconciliation with CBL and MFDP on a quarterly, semi-annual and annual basis	# of reconciliation reports with CBL and MFDP signed and published bi-annually and annually	Reconciliation report completed and signed by technicians from CBL, LRA and MFDP	Bi-annual reconciliation report conducted and completed and signed by CBL, LRA and MFDP and published in various print media outlets	Reconciliation report conducted and completed and signed by technicians from CBL, LRA and MFDP	Annual Reconciliation report conducted and completed and signed off on by CBL, LRA and MFDP and published in various print media outlets	Annual Reconciliation report conducted and completed and signed off on by CBL, LRA and MFDP and published in various print media outlets	Staff, transportation and internet connectivity	Unavailability of Staff, transportation and internet connectivity	NRARS

		Activity	KPI	TARGETS	Annual	Resource required	Associated	Resp.
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#	Outcome			Q1	Q2	Q3	Q4	Target(July 1,2017-June 30,2018)		Performance Risks	
1.4.1	Memorandums of cooperation and collaboration with domestic stakeholders completed and implemented	Implement existing MOUs with commercial banks	# of existing MOUs entered and implemented with commercial banks	At least 2 existing MOUs entered and implemented with commercial banks per quarter	At least 2 existing MOUs entered and implemented with commercial banks per quarter	At least 2 existing MOUs entered and implemented with commercial banks per quarter	At least 2 existing MOUs entered and implemented with commercial banks per quarter	At least 8 existing MOUs entered and implemented with commercial banks per annual	Staff , transportation and logistics	Unavailability of Staff , transportation, logistics and lack of cooperation with external partners	NRARS

5.5 MANAGEMENT INFORMATION SERVICES

Goal 4: Transform revenue administration by utilizing effective Information and Communication Technology (ICT)

No	Outcome	Activity	KPI	Quarterly Targets				Annual Target(July 1 st 2017- Jun30th 2018)	Resource required	Associated performance risk
				Q1	Q2	Q3	Q4			

Objective 4.1: Deploy and operationalize modern revenue administration technology to improve compliance and effectiveness

4.1.1	IT strategy and service standards for all core and internal functions, including disaster recovery plan, developed and implemented	Review, finalize and implement IT Strategy, IT Infrastructure Gap Analysis and Implementation plan, IT Security Policy, Strategy and SOPs	IT strategy, IT infrastructure Gap analysis and implementation plan finalized and approved	IT strategy finalized and approved	Implementation plan developed for first year of IT strategy	IT strategy implemented as per first year implementation plan	IT strategy implemented as per first year implementation plan; implementation plan developed for second year of IT strategy	IT strategy finalized, approved and implemented for first year	Staff, conference hall, refreshment for stakeholders workshop, resources for procurement	Unavailability of staff, conference hall, refreshment for stakeholders workshop
				Gap analysis of IT infrastructure consolidated fully into a comprehensive report	Gap mitigation plan for IT infrastructure developed and implementation commenced	Gap mitigation plan implemented	Gap mitigation plan implemented	IT infrastructure plan finalized, approved and gap mitigation implemented	Staff, training, logistics, equipment and funding	Unavailability of staff, training, logistics, equipment and funding
				IT security policy completed and approved with ERMCD and Internal Audit; IT policy completed with inputs from ERMCD	Implementation plan developed for IT security policy and implementation commenced	50% compliance level of IT security policy met according to implementation plan	40% compliance level of IT security policy met according to implementation	IT Security strategy finalized, approved and 90% compliance level met according to implementation plan	Additional staff, training and funding	Unavailability of additional staff, training and funding
		Review, finalize and implement IT Policy and IT Disaster Recovery, Backup and Business Continuity plan (DRBC) finalized and approved	IT Disaster Recovery, Backup and Business Continuity plan (DRBC) finalized and approved	Business continuity policy and strategy developed along with ERMCD and submitted for approval	Implementation plan developed for business continuity policy and implementation commenced	20% compliance level of business continuity policy met according to implementation plan	20% compliance level of business continuity policy met according to implementation plan	Business continuity policy and strategy finalized, approved and 40% compliance level met according to implementation plan	Staff, training, logistics, equipment and funding	Unavailability of staff, training, logistics, equipment and funding

		Continuity Policy and Strategy (DRBC)		DRBC policy and strategy completed and submitted for approval	DRBC infrastructure site identified	Technical specifications and RFP prepared and submitted for procurement	Procurement process completed for DRBC project	DRBC policy and strategy finalized, approved and procurement process finalized	Staff, training, logistics, equipment and funding	Unavailability of staff, training, logistics, equipment and funding
		Draft and implement the internal service standards for the full range of IT services	Service standards finalized, validated, approved, implemented and monitored	Service standards (including IT service desk, SLA for TPS and DTD) completed and submitted for approval	Implementation plan developed for service standards and implementation commenced	40% of performance improvement achieved for internal service standards	40% of performance improvement achieved for internal service standards	Internal Service Standards (IT service desk, SLA for TPS and SLA for DTD) finalized, approved and 80% of performance improvement achieved annually	Staff and office equipment	Unavailability of staff and office equipment
4.1.2	All core business systems' (SIGTAS and ASYCUDA) modules are fully utilized, upgraded as applicable, interfaced, deployed, available and reliable	Identify, improve and monitor the utilization of existing modules in the Core business systems	Systems generated reports indicating modules and utilization frequency	Core systems assessed and existing modules identified	Systems generated reports completed and submitted to senior management	Systems generated reports completed and submitted to senior management	Systems generated reports completed and submitted to senior management	3 quarterly systems generated reports finalized and submitted to senior management	Staff and training	Unavailability of staff and training
			75% of system utilization from system generated reports identified	At least 15% of underutilized features/functionalities utilized	At least 40% of underutilized features/functionalities utilized	At least 60% of underutilized features/functionalities utilized	At least 75% of underutilized features/functionalities utilized	75% annual system utilization identified, improved and monitored	Staff and training	Unavailability of staff and training

				System requirements and upgrade documented and updated to improve end users experience	System requirements and upgrade documented and updated to improve end users experience	System requirements and upgrade documented and updated to improve end users experience	System requirements and upgrade documented and updated to improve end users experience	System requirements and upgrade documented and updated to improve end users experience	Staff and computers	Unavailability of staff and computers
		Upgrade existing modules in Core business systems to improve performance and reliability	All bug fixes and system upgrade documented, installed and implemented	All bug fixes and upgrade patches completed, tested and deployed with support from independent consultant/UNCTAD where applicable; and quarterly report completed	All bug fixes and upgrade patches completed, tested and deployed with support from independent consultant /UNCTAD where applicable; and quarterly report completed	All bug fixes and upgrade patches completed, tested and deployed with support from independent consultant /UNCTAD where applicable; and quarterly report completed	All bug fixes and upgrade patches completed, tested and deployed with support from independent consultant /UNCTAD where applicable; and quarterly report completed	All bug fixes and upgrade patches completed, tested and deployed with support from independent consultant /UNCTAD where applicable; and 4 quarterly reports completed	Staff, trainings and external support	Unavailability of staff, trainings and delay in approval of contract for external support
				ASYCUDA system upgraded, tested and deployed; and quarterly report completed	ASYCUDA Centralize assessment upgrade commenced; and quarterly report completed	ASYCUDA Centralized Assessment upgrade and test continued; and quarterly report completed	ASYCUDA Centralized Assessment completed; and quarterly report completed	ASYCUDA systems upgraded and Centralized Assessment completed; and 4 quarterly reports completed	Staff, trainings and external support	Unavailability of staff, trainings and delay in approval of contract for external support

4.1.3	Core business processes are re-engineered, documented, and fully supported by management information systems	Identify business processes within MISD and paired with Core Departments Business Process Owners	# of business processes re-engineered, documented and implemented in the systems	At least 3 MISD business processes identified, documented and communicated to Core Department Business Process owners	Stakeholder engagement conducted internally and externally to determine and agree on re-engineered business processes and update existing documents to reflect changes	Stakeholder engagement conducted internally and externally to determine and agree on re-engineered business processes and update existing documents to reflect changes	Business processes re-engineered and implementation commenced	At least 3 business processes identified, re-engineered and implementation commenced	Staff, training and logistics	Unavailability of staff, training and logistics; and limited cooperation from internal and external stakeholders
		Review and update all existing system documents and procedures to support the existing re-engineered business process		Business processes and procedures documented to support re-engineering	Training conducted for end users in collaboration with HR	Training conducted for end users in collaboration with HR	Training conducted for end users in collaboration with HR	Business processes and procedures documented; and training conducted to support end users	Staff, training and logistics	Unavailability of staff, training and logistics; and limited cooperation from internal stakeholders
		Develop ASYCUDA and SIGTAS documents and procedures for new modules		ASYCUDA procedures for new modules documented	Training conducted for end users in collaboration with HR	Training conducted for end users in collaboration with HR	Training conducted for end users in collaboration with HR	ASYCUDA procedures documented; and training conducted to support end users	Staff, training and logistics	Unavailability of staff, training and logistics; and limited cooperation from internal stakeholders

				SIGTAS procedures for new modules documented	Training conducted for end users in collaboration with HR	Training conducted for end users in collaboration with HR	Training conducted for end users in collaboration with HR	SIGTAS procedures documented; and training conducted to support end users	Staff, training and logistics	Unavailability of staff, training and logistics; and limited cooperation from internal stakeholders
4.1.4	E-registration, E-filing, Bank and E-payments, reporting and data warehousing tools, and other tax administration technology acquired, installed and fully operational	Stabilize and enhance existing SIGTAS modules and procedures	SIGTAS stabilization project implemented and enhanced	Draft TOR for consultant of SIGTAS stabilization project developed and submitted for approval	Consultant hired for SIGTAS stabilization project	Comprehensive internal workplan developed for SIGTAS stabilization project and implemented	SIGTAS stabilization implemented and enhanced	SIGTAS stabilization implemented and enhanced	Staff, equipment and funding	Unavailability of staff, equipment, funding and lack of cooperation from stakeholders
Develop TOR, hire consultant and implement procurement process of new banking system		Consultant hired and procurement process of new banking system implemented	Draft TOR for consultant of new tax system developed and submitted for approval	Consultant hired for new tax system	Procurement process completed for new tax system	New tax system installed and implemented	TOR finalized, approved and consultant hired; new banking system finalized, approved, installed and implemented	Staff, equipment and funding	Unavailability of staff, equipment, funding and lack of cooperation from stakeholders	
Develop and implement tax payment through Mobile		Mobile payments developed and piloted	Draft proof of concept proposal and approval	Technical specifications developed	Vendor for software development identified and procured	Mobile money payment system piloted	Tax payment through mobile money piloted	Staff, equipment and funding	Unavailability of staff, equipment, funding and lack of cooperation from stakeholders	

4.1.5	IT infrastructure, including end-user devices, data center, disaster recovery and connectivity upgraded, enhanced and reliable	Maintain the existing IT infrastructure and monitor performance	IT infrastructure robustly maintained and reports produced quarterly	IT infrastructure (servers and other equipment) semi-annual maintenance plan developed, approved and implemented; semi-annual report produced	Maintenance plan implemented for IT infrastructure and 1 semi-annual report completed	Maintenance plan implemented for IT infrastructure	Maintenance plan implemented for IT infrastructure and 1 semi-annual report completed	IT infrastructure maintenance plan developed, approved and implemented with 2 semi-annual reports produced	Staff, equipment and materials	Unavailability logistics, equipment and materials
				End user devices quarterly maintenance plan developed, approved, implemented and 1 quarterly report produced	Maintenance plan implemented for end-user devices and 1 quarterly report produced	Maintenance plan implemented for end-user devices and 1 quarterly report produced	Maintenance plan implemented for end-user devices and 1 quarterly report produced	End user devices maintenance plan developed, approved and implemented with 4 quarterly reports produced	Staff, equipment and materials	Unavailability logistics, equipment and materials
4.1.6	Rural and Urban field offices reliably connected to core business systems through mobile collection points and	Maintain and upgrade equipment and infrastructure connectivity in existing field offices	Equipment and infrastructure network in urban offices upgraded, functional and reliable	Inventory of existing network equipment completed and gaps of urban network connectivity identified and enhanced	Data link connectivity and performance monitored, report produced and 30% response time of network connectivity achieved	Data link connectivity and performance monitored, report produced and 30% response time of network connectivity achieved	Data link connectivity and performance monitored, report produced and 20% response time of network connectivity achieved	Equipment and infrastructure network in urban offices upgraded, functional and reliable; 80% response time of network connectivity achieved	Staff, equipment and funding	Unavailability of staff, equipment and funding

	other available management information systems infrastructure	Roll out and/or upgrade in three rural counties: -Grand Bassa -Cape Mount - Margibi and - Nimba Counties	Equipment and infrastructure network in field offices functioning and reliable	Assessment of existing rural offices conducted to ascertain equipment requirements for upgrade and connectivity	Technical proposal developed for outsourcing of rural connectivity	IT office equipment specs identified, procured, installed and deployed in rural offices	Rural offices connectivity and performance monitored and reports produced	4 Rural offices fully connected and functional	Staff, equipment and funding	Unavailability of staff, equipment and funding
		Data Center upgraded	Upgraded data center at tier 3	Inventory of existing equipment for data center infrastructure completed	IT infrastructure tier 3 equipment for data center identified	IT infrastructure equipment specs identified, procured, installed and deployed in data center	Performance monitored and reports produced	Data Center fully upgraded to tier 3 and functional	Staff, equipment and funding	Unavailability of staff, equipment and funding

	Outcome	Activity	KPI	Quarterly Targets	Annual Target(July	Resource	Associated
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No				Q1	Q2	Q3	Q4		required	performance risk
4.2.1	Electronic document management system defined, developed and implemented	Identify external technical assistance and funding sources	Electronic document management system developed and functional	External technical assistance and funding sources identified	Resource mobilized and software development firm procured	Development of electronic document management systems completed	Electronic document management systems tested and fully rolled out	Electronic document management system developed and functional	Staff, equipment and funding	Unavailability of staff, equipment, funding and lack of cooperation from stakeholders
4.2.2	Internal support systems (Human Resource, finance, procurement, logistics, internal audit and national revenue accounting) procured, customized, localized and operationalized	Identify external technical assistance and funding sources	Enterprise Resource Planning (ERP) system developed and functional	External technical assistance and funding sources identified	Resources mobilized and software development firm procured	Development of ERP system completed	ERP system tested and fully rolled out	ERP system developed and functional	Staff, equipment and funding	Unavailability of staff, equipment, funding and lack of cooperation from stakeholders

5.6 OFFICE OF PROFESSIONAL RESPONSIBILITY

Goal 1 : Administer Revenue Legislation in an effective, fair and transparent manner

Objective 1.2 Increase effectiveness in the administration of tax (including real estate) and customs operations

#	Outcome	Activity	KPI	TARGET					Resource required	Associated Performance Risks	Resp.	
				Q1	Q2	Q3	Q4	Annual Target(July 1,2017-June 30,2018)				
1.2.6	Administrative regulations and professional standards for customs brokers and tax practitioners established and upheld	Conduct sensitization, training and testing of existing customs brokers	# of existing Customs brokers trained and tested	150 existing customs brokers trained and tested	150 existing customs brokers trained and tested	150 existing customs brokers trained and tested		450 existing customs brokers trained and tested	Staff, office supplies, trainers / facilitators, training and testing facilities	Lack of staff, logistics and support from relevant departments	OPRS	
		Processing and licensing of successful existing customs brokers candidates / applicants	# of existing Customs brokers licenses issued	150 existing customs brokers licenses issued	150 existing customs brokers licenses issued	150 existing customs brokers licenses issued		450 existing customs brokers licenses issued	Staff, office supplies and procurement for printing of licenses	Lack of staff, logistics and support from relevant departments	OPRS	
		Conduct sensitization, training and testing of new customs brokers	# of new Customs brokers recruited, trained and tested		50 new customs brokers trained and tested	50 new customs brokers trained and tested	50 new customs brokers trained and tested		150 new customs brokers trained and tested	Staff, office supplies, trainers / facilitators, training and testing facilities	Lack of staff, logistics and support from relevant departments	OPRS
		Processing and licensing of new customs brokers candidates / applicants	# of new Customs brokers licenses issued		25 new customs brokers licenses issued	50 new customs brokers licenses issued	50 new customs brokers licenses issued		125 new customs brokers licenses issued	Staff, office supplies and procurement for printing of licenses	Lack of staff, logistics and support from relevant departments	OPRS
		Processing and licensing of existing tax practitioners under the grandfather clause program	# of existing tax practitioners licenses issued	50 existing tax practitioners licenses issued	75 existing tax practitioners licenses issued	75 existing tax practitioners licenses issued	50 existing tax practitioners licenses issued		250 existing tax practitioners licenses issued under the grandfather clause	Staff, office supplies and procurement for printing of licenses	Lack of staff, logistics and support from relevant departments	OPRS

							program			
	Conduct sensitization, training and testing of new tax practitioners	# of new tax practitioners recruited, trained and tested		10 new tax practitioners recruited, trained and tested	20 new tax practitioners recruited, trained and tested	20 new tax practitioners recruited, trained and tested	50 new tax practitioners recruited, trained and tested	Staff, office supplies, trainers / facilitators, training and testing facilities	Lack of staff, logistics and support from relevant departments	OPRS
	Processing and licensing of new tax practitioners	# of new tax practitioners licenses issued		10 new tax practitioners licenses issued	20 new tax practitioners licenses issued	20 new tax practitioners licenses issued	50 new tax practitioners licenses issued	Staff, office supplies and procurement for printing of licenses	Lack of staff, logistics and support from relevant departments	OPRS
	Monitor, investigate and document alleged professional misconduct amongst tax practitioners and customs brokers	% of alleged professional misconduct (if any) monitored, investigated and adjudicated	100% of alleged professional misconduct monitored, investigated and adjudicated	100% of alleged professional misconduct monitored, investigated and adjudicated	100% of alleged professional misconduct monitored, investigated and adjudicated	100% of alleged professional misconduct monitored, investigated and adjudicated	100% of alleged professional misconduct monitored, investigated and adjudicated	Staff, office supplies, transportation and laptops	Lack of staff, transportation and laptops	OPRS
	Conduct engagement meetings with Tax practitioners	# of engagement meetings held	1 engagement meeting with Tax Practitioners held	1 engagement meeting with Tax Practitioners held	1 engagement meeting with Tax Practitioners held	1 engagement meeting with Tax Practitioners held	4 engagement meetings with Tax Practitioners held	Staff, facilities, office supplies, refreshment and transportation	Lack of staff, facilities and transportation	OPRS
	Conduct engagement meetings with customs Brokers		2 engagement meetings with Customs Brokers held	8 engagement meetings with Customs Brokers held	Staff, facilities, office supplies, refreshment and transportation	Lack of staff, facilities and transportation	OPRS			

		In collaboration with Taxpayer Services, Domestic Tax and Customs, conduct engagement meetings with universities, colleges and other professional learning institutions on the inclusion of the LRC as part of their curriculum	# of universities, colleges and other professional learning institutions in Liberia which have incorporated the Liberia Revenue Code into their Curriculum	At least 4 universities, colleges and other professional learning institutions engaged on the inclusion LRC as part of their curriculum	At least 1 MOU developed and signed between LRA and targeted universities, colleges and other professional learning institutions	Tax Education Certification Course materials developed and approved	Tax Education Program implementation commenced; general requirement course curriculum prepared and approved	At least 4 universities, colleges and other professional learning institutions engaged on the inclusion of LRC as part of their curriculum; at least 1 MOU signed; tax education program approved and implementation commenced	Staff, transportation and refreshment	Lack of staff and transportation	OPRS
		Promote awareness about OPRS and how to access its services among the public	# of awareness materials (including fact sheets, frequently asked questions, power point presentation on "Introduction to OPRS" and etc.) developed and disseminated	At least 2 awareness promotional materials (1 for tax practitioners and 1 for customs brokers) completed and distributed	At least 2 awareness promotional materials (1 for tax practitioners and 1 for customs brokers) completed and distributed	At least 2 awareness promotional materials (1 for tax practitioners and 1 for customs brokers) completed and distributed	At least 2 awareness promotional materials (1 for tax practitioners and 1 for customs brokers) completed and distributed	At least 8 awareness promotional materials (4 for tax practitioners and 4 for customs brokers) finalized and distributed	Staff and office supplies	Lack of staff, office supplies and support from relevant departments	OPRS/TPSD

6 ADMINISTRATIVE AFFAIRS

6.1 HUMAN RESOURCE MANAGEMENT

Goal 2: Maximize voluntary compliance											
Objective 2.3: Attain a high level of client's confidence and trust through prompt, courteous, fair and professional treatment											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
2.3.4	Employee misconduct, corruption and less than acceptable performance in service delivery addressed through established disciplinary	Conduct staff awareness on employees disciplinary guide	# of awareness programs conducted		Awareness on Employees Disciplinary Guide conducted at LRA HQ and urban ports within Monsterrado, Margibi and Grand Bassa	Awareness on disciplinary guide conducted at TBOs & CBOs within Rivercess, Sinoe, Grand Kru, Maryland, River Gee and Grand Gedeh Counties	Awareness on disciplinary guide conducted at TBOs & CBOs within Bong, Lofa, Nimba, Bomi, Grand Cape Mount and Gbarpolu	Awareness on employees disciplinary guide fully conducted at LRA HQ, urban and rural business offices	Staff, office supplies, logistics, and funding	Inadequate staffing, lack of office supplies, logistics and funding	HRD

	protocols quickly and effectively				Counties		Counties				
		Distribute disciplinary guide to all LRA employees	Employees Disciplinary Guide distributed	Disciplinary guide electronically distributed to all employees, and published on LRA Portal the	Disciplinary guide implemented	Disciplinary guide implemented	Disciplinary guide implemented	Disciplinary guide delivered and signed for by all employees and strictly adhered to	Staff, office supplies, logistics, and funding	Inadequate staffing, lack of office supplies, logistics and funding	HRD

Goal 3: Build an effective institution at all levels through excellence in leadership, accountability, technical and real infrastructural capacities											
#	Outcome	Activity	KPI	TARGETS				Annual Target (July 1, 2017-June 30, 2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
Objective 3.1: Introduce an effective Strategic Management System that will guide priorities, activities, and resource allocations over the planning period (5 years)											
3.1.3	Change management framework and strategy developed and implemented across the organization	Deploy bio-metric system for employees daily attendance	Attendance Management automated	Procurement for bio-metric system requested	Bio-metric system procured and installed; User(s) trained and staff data uploaded at LRA HQ	Staff data uploaded at Freeport, RIA and LPRC	Bio-metric system fully utilized by staff	Attendance management system automated at HQ, RIA & Freeport	Funding, staff, logistics	Unavailability of staff, delay in approval, procurement, and installation	HRD

Goal 3: Build an effective institution at all levels through excellence in leadership, accountability, technical and real infrastructural capacities											
#	Outcome	Activity	KPI	TARGETS				Annual Target (July 1, 2017-June 30, 2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
		Review and update detailed LRA organizational structure	Detailed LRA structure reviewed and updated		All organizational structures for the various departments/divisions/sections /units fully revised and defined	Detailed LRA organizational completed and submitted for approval; and follow-ups made to attain approval	LRA Organizational structure finalized	LRA organizational structure fully reviewed and updated as plan	Staff	Unavailability of staff and delay in approval	HRD
Objective 3.2: Improve technical capacity, accountability, and productivity											
3.2.1	HR strategies that support employee recruitment, wellbeing, professional development, employee retention, succession planning, and reward outstanding performance implemented	Conduct LRA departmental training needs assessment with special emphasis on personnel professional development and planned trainings by the relevant department	Departmental training needs assessment conducted with special emphasis on personnel professional development and planned trainings by the relevant department		Training needs assessment template developed and submitted for approval; departmental training needs assessment conducted	Training needs assessment report completed and submitted for approval	Departmental training needs assessment conducted for FY2018/19	Staff training needs assessment conducted and report submitted	Staff	Unavailability staff, delay in approval and lack of cooperation from relevant departments	HRD
		Conduct review of HR strategy for capacity development with	HR strategy for capacity development approved and			HR strategy for capacity development reviewed and		HR strategy for capacity development finalized and	Staff	Unavailability staff and delay in approval	HRD

Goal 3: Build an effective institution at all levels through excellence in leadership, accountability, technical and real infrastructural capacities											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
		emphasis on the training and certification of accounting, auditing, human resource, risk management, economics, taxation, etc.	implemented			submitted for approval		approved			
		Review and update staffing plan	Annual personnel plan updated and implemented	Staffing plan completed and submitted for approval				Staffing plan finalized and approved	Staff and internal memo	Delay in approval process	HRD
		Implement staffing plan		Ad-hoc staffing plan implemented	Staffing plan implemented and monitored	Staffing plan implemented and monitored	Staffing plan implemented and monitored	Annual personnel plan implemented and monitored	Staff, office supplies and funding	Funding constraints	
		Forecast staffing needs for all departments/ divisions/ sections/units					HR Staffing template for FY18/19 distributed and completed by all heads of departments	HR staffing projection for FY18/19 completed by all heads of departments	Staff and office supplies	Lack of support from departments	
		Develop Welfare policy		Staff welfare program developed and submitted for		Draft Welfare program developed and	Program implemented	Program implemented	Staff Welfare Policy developed	Staff and office supplies	Delay in review and approval process

Goal 3: Build an effective institution at all levels through excellence in leadership, accountability, technical and real infrastructural capacities											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
			approval		submitted for approval						
		Conduct review of staff reward and recognition program and tools	Staff reward and recognition program and tools reviewed and approved	Staff reward and recognition reviewed and submitted for approval				Staff reward and recognition reviewed and approved	Staff and office supplies	Delay in review and approval process	
		Conduct/implement employees recognition and award programs	# of employees recognition and reward programs held	At least one (1) approved staff recognition and reward programs implemented	At least one (1) approved staff recognition and reward programs implemented	At least one (1) approved staff recognition and reward programs implemented	At least one (1) approved staff recognition and reward programs implemented	At least four (4) approved staff recognition and reward programs implemented	Funding, staff, office supplies, logistics	Delay in review and approval process; lack of funding	HRD
		Prepare and distribute providence fund statement to staff quarterly	Providence fund statement communicated to staff on a quarterly basis			Providence fund statement completed and distributed to staff quarterly	Providence fund statement completed and distributed to staff quarterly	Providence fund statement completed and distributed to staff	Staff, office supplies and reliable human resource management payroll system	Unavailability of staff, office supplies and lack of reliable human resource management payroll system	HRD
		Rollout competency-based job descriptions at HQ and business offices	Competency-based job descriptions implemented	Competency-based job descriptions piloted in 3 selected sites	Competency-based job descriptions piloted in 3 selected sites	Competency-based job descriptions fully implemented	Competency-based job descriptions fully implemented	Competency-based job description approved and fully	Staff, funding, office supplies and logistics	Delay in approval process	HRD

Goal 3: Build an effective institution at all levels through excellence in leadership, accountability, technical and real infrastructural capacities											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
								implemented			
		Amend and approve revised salary structure	Salary structure revised and adjusted	Salary structure revised, amended and submitted for approval	Salary structure approved and implemented	Salary structure implemented	Salary structure implemented	Salary structure finalized, approved and implemented	Staff and funds	Delay in approval process and unavailability of funding	HRD
		Define position titles as per new salary structure, pay and grade system	% of position titles defined and renamed according to new LRA salary structure, pay and grade		100% of position titles defined and renamed according to new LRA salary structure, pay and grade			100% renaming of staff positions completed	Staff	Unavailability staff	HRD
		Review and approve payroll SOP	Payroll processing SOP developed and implemented	Payroll processing SOP completed and approved	Payroll processing SOP implemented	Payroll processing SOP implemented	Payroll processing SOP implemented	Payroll processing SOP finalized, approved and implemented	Staff and office supplies	Delay in approval process	HRD/ED QARD
		Review and approve termination SOP	Termination SOPs developed and implemented	Termination SOP completed and approved	Termination SOP implemented	Termination SOP implemented	Termination SOP implemented	Termination SOP finalized, approved and implemented	Staff and office supplies	Delay in approval process	HRD/ED QARD
		Review and approve Staff promotion SOP	Staff promotion SOP developed and implemented	Staff promotion SOP completed and approved	Staff promotion SOP implement	Staff promotion SOP implemented	Staff promotion SOP implemented	Staff promotion finalized, approved and implemented	Staff and office supplies	Delay in approval process	HRD/ED QARD
		Review and approve performance	Performance appraisal SOP	Performance appraisal SOP	Performance appraisal SOP	Performance appraisal SOP	Performance appraisal SOP	Performance appraisal SOP	Staff and office supplies	Delay in approval	HRD/ED QARD

Goal 3: Build an effective institution at all levels through excellence in leadership, accountability, technical and real infrastructural capacities											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
		appraisal SOP	developed and implemented	completed and approved	implemented	implemented	implemented	finalized, approved and implemented		process	
		Review and approve Staff transfer SOP	Staff transfer SOP developed and implemented	Staff transfer SOP completed and approved	Staff transfer SOP implemented	Staff transfer SOP implemented	Staff transfer SOP implemented	Staff transfer SOP finalized, approved and implemented	Staff and office supplies	Delay in approval process	HRD/ED QARD
		Review and approve Staff leave SOP	Staff leave SOP developed and implemented	Staff leave SOP completed and approved	Staff leave SOP implemented	Staff leave SOP implemented	Staff leave SOP implemented	Staff leave SOP finalized, approved and implemented	Staff and office supplies	Delay in approval process	HRD/ED QARD
		Review and approve Staff leave SOP	Staff leave SOP developed and implemented	Staff leave SOP completed and approved	Staff leave SOP implemented	Staff leave SOP implemented	Staff leave SOP implemented	Staff leave SOP finalized, approved and implemented	Staff and office supplies	Delay in approval process	HRD/ED QARD
		Review and approve Staff resignation SOP	Staff resignation SOP developed and implemented	Staff resignation SOP completed and approved	Staff resignation SOP implemented	Staff resignation SOP implemented	Staff resignation SOP implemented	Staff resignation SOP finalized, approved and implemented	Staff and office supplies	Delay in approval process	HRD/ED QARD
		Review and approve draft retention strategy	Draft retention strategy developed and implemented	Draft retention strategy developed and submitted for approval	Retention strategy completed	Retention strategy implemented	Retention strategy implemented	Retention strategy finalized, approved and implemented	Staff and office supplies	Delay in approval process	HRD
3.2.2	Formal and informal redress mechanisms to address employees concerns and	Induct grievance committee members and develop SOP for staff	Grievance committee established, SOP developed and communicated to staff	Grievance committee established and draft TOR developed and submitted for	SOP for Grievance committee completed, communicated to staff and	Grievance committee operationalized and functional	Grievance committee operationalized and functional	Grievance committee established and operational; SOP finalized and approved	Staff, office supplies and logistics	Delay in approval process	HRD/ED QARD

Goal 3: Build an effective institution at all levels through excellence in leadership, accountability, technical and real infrastructural capacities											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
	grievances implemented and sustained			approval	members inducted Grievance committee operationalized and functional						
		Develop management and employee accountability framework	Management and accountability framework developed and implemented		Management and accountability framework developed and submitted for approval	Management and accountability framework approved and implemented	Management and accountability framework implemented	Employee accountability framework developed, approved and adhered to	Staff and office supplies	Unavailability of staff, office supplies and delay in approval	HRD
3.2.3	Management and employee accountability framework and robust performance management system	Review existing performance management tools	Performance management system approved and implemented	Performance Management tools revised and approved; FY 17/18 Performance Planning and FY 16/17 appraisal conducted		Performance mid-year evaluation completed		Performance Management tools approved and implemented	Staff, logistics, stationery and funding	Delay in submission and approval; lack of funding and logistical support	HRD
		Align competency-based job descriptions with employee performance appraisals		Competency-based job descriptions fully aligned with employees performance appraisals	All staff sensitized on the use of the competency-based tools	Competency based performance tools implemented	Competency based performance tools implemented	Competency-based job descriptions fully aligned with employees performance	Staff, logistics, stationery and funding	Delay in funding, and approval	HRD

Goal 3: Build an effective institution at all levels through excellence in leadership, accountability, technical and real infrastructural capacities											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
								appraisals			
		Conduct training on aligning the performance targets with competency-based job descriptions and the Business plan for all staff		Training conducted for alignment of performance targets				Training conducted for alignment of performance targets	Staff, logistics, stationery and funding	Delay in funding, and approval	HRD
3.2.4	Training plan implemented with emphasis on technical training and certification	Conduct training needs assessment for staff	Level of training needs assessed and approved	staff training needs assessed and completed				staff training needs assessed, finalized and approved	Staff, logistics and office supplies	Unavailability of staff, logistics, office supplies, and delay in approval	HRD
		Develop staff training plan with emphasis on the training and certification of accounting, auditing, statisticians, human resource, risk management, economics, taxation, etc.	Staff training plan developed and approved	Staff training plan developed and submitted for approval	Staff training plan implemented	Staff training plan implemented	Staff training plan implemented	Staff training plan finalized, approved and implemented	Staff and office supplies	Unavailability of staff, logistics, office supplies, and delay in approval	HRD

6.2 BUDGET AND FINANCE

Goal: Build an effective institution at all levels through excellence in leadership, accountability, technical and real infrastructural capacities											
Objective 3.1: Introduce an effective Strategic Management System that will guide priorities, activities, and resource allocations over the planning period (5 years)											
	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
3.1.2	Annual business plans, detailed work plans, and corresponding expenditure budget and procurement plan completed prior to commencement of fiscal year	Adjust and reallocate expenditure budget per MFDP allocation	Expenditure budget adjusted and reallocation is done	Expenditure budget adjustment and reallocation completed internally				Expenditure budget adjustment and reallocation finalized as per MFDP allocation	Staff and refreshment	Timely receipt of the approved budget from MFDP	
		Implement approved annual expenditure budget	% of annual approved budget implemented within budget timetable	25% of expenditure budget approved and expended	25% of expenditure budget approved and expended	25% of expenditure budget approved and expended	25%of expenditure budget approved and expended	100% of expenditure budget approved and expended annually	staff, timely approval of quarterly allotment ,expeditious procurement process and logistical support	Funding constraints	B/F
		Conduct expenditure budget monitoring		Budget vs actual through the budget execution matrix completed	Budget vs actual through the budget execution matrix completed	Budget vs actual through the budget execution matrix completed	Budget vs actual through the budget execution matrix completed	Annual budget effectively monitored	Staff and accounting software package	Unavailability of staff and accounting software package	B/F

Goal: Build an effective institution at all levels through excellence in leadership, accountability, technical and real infrastructural capacities											
Objective 3.1: Introduce an effective Strategic Management System that will guide priorities, activities, and resource allocations over the planning period (5 years)											
	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
		Prepare financial reports	% of financial reports completed within timeframe (monthly report by 15th next month and quarterly report 30th of next month)	FY 16/17 annual Financial Statements: Monthly and quarterly financial statements completed and submitted to MFDP and Legislature	Monthly and quarterly financial statements completed and submitted to MFDP and Legislature	Monthly and quarterly financial statements completed and submitted to MFDP and Legislature	Monthly and quarterly financial statements completed and submitted to MFDP and Legislature	Budget execution reported in a timely manner	Staff, accounting software package	Unavailability of staff, accounting software package	B/F
		Conduct budget & finance committee meetings	# of budget & finance committee meeting held Annual expenditure	One budget & finance committee meeting held and minutes prepared	One budget & finance committee meeting held and minutes prepared	One budget & finance committee meeting held and minutes prepared	One budget & finance committee meeting held and minutes prepared	Four budget & finance committee meetings held and minutes prepared	Staff, stationery, and refreshment	Unavailability of Budget & Finance Committee members	B/F

Goal: Build an effective institution at all levels through excellence in leadership, accountability, technical and real infrastructural capacities											
Objective 3.1: Introduce an effective Strategic Management System that will guide priorities, activities, and resource allocations over the planning period (5 years)											
	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
		Prepare annual expenditure budget for FY18/19	budget for FY2018/19 prepared and approved			Budget call circular distributed to dept/div/sec/unit for FY 18/19 and obtained expenditure forecast	Draft budget FY2018/19 completed and submitted to the Board for approval and onward submission to MFDP	Annual expenditure budget for FY18/19 finalized and approved	Staff and logistics	Unavailability of staff, logistics and delay in submission of data by dept/div/sec/unit	B/F

Objective 3.2: Improve technical capacity, accountability, and productivity											
3.2.3	Management and employee accountability frameworks and robust performance management system implemented	Review and finalize process flow and service standards	Budget & Finance Process Flow and service standards developed and implemented	B&F process flow and service standards completed and submitted for approval	B&F process flow and service standards implemented	B&F process flow and service standards implemented	B&F process flow and service standards implemented	B&F Process flow and service standards finalized, approved and implemented	staff	Lack of coordination from relevant stakeholders	B&F/EDQARD
				Petty cash disbursement SOPs approved and	Petty cash disbursement SOPs implemented	Petty cash disbursement SOPs implemented	Petty cash disbursement SOPs implemented	Petty cash disbursement SOPs approved and implemented	Staff	Lack of coordination from relevant stakeholders	B&F/EDQARD

		Review and finalize SOPs for Budget & Finance		implemented								
				Pre-paid SOPs approved and implemented	Pre-paid SOPs implemented	Pre-paid SOPs implemented	Pre-paid SOPs implemented	Pre-paid SOPs approved and implemented	Staff	Lack of coordination from relevant stakeholders	B&F/EDQARD	
		Install and roll out QuickBooks software	QuickBooks software installed and rolled out	QuickBooks software installed and staff trained	QuickBooks software utilized by B&F Staff	QuickBooks software utilized by B&F Staff	QuickBooks software utilized by B&F Staff	QuickBooks software, B&F staff trained and software utilized	Staff	Interoperability with existing accounting processes	B&F	
		Proper file and scan all financial records electronically	% of financial records scanned and easily accessed	At least one filing clerk hired	At least 90% of vouchers raised per quarter are scanned and filed	At least 90% of vouchers raised per quarter are scanned and filed	At least 90% of vouchers raised per quarter are scanned and filed	At least one filing clerk hired; and at least 90% of vouchers raised per quarter are scanned and filed	Staff	Timely recruitment of staff		
		Develop and maintain fixed assets registry	Comprehensive Fixed assets registry developed and maintained	At least one fixed assets officer hired	Comprehensive fixed assets registry developed and maintained	Comprehensive fixed assets registry maintained	Comprehensive fixed assets registry maintained	At least one fixed assets registry officer hired; comprehensive fixed assets registry developed and maintained	Staff	Timely recruitment of staff		

6.3 GENERAL SERVICES

Goal 3: Build an effective institution at all levels through excellence in leadership, accountability, technical and real infrastructural capacities											
Objective 3.1: Introduce an effective Strategic Management System that will guide priorities, activities, and resource allocations over the planning period (5 years)											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
3.1.2	Annual business plans , detailed work plans and corresponding expenditure budget and procurement plan completed prior to commencement of fiscal year	Approve and implement FY2017/18 procurement plan	Annual procurement plan FY2017/18 approved and implemented	Procurement plan approved by PPCC and 25% of plan implemented	35% of procurement plan implemented	30% of procurement plan implemented	10% of procurement plan implemented	100% of procurement plan implemented annually	Staff and adequate budget provision	Inadequate budget provision	GSD (Procurement)
		Update procurement list		Procurement list tracked and updated weekly	Procurement list tracked and updated weekly	Procurement list tracked and updated weekly	Procurement list tracked and updated weekly	Procurement list tracked and updated regularly for efficient delivery of goods and services	Staff	Lack of proper tracking and updating of list	GSD (Procurement)
		Conduct quarterly procurement committee meetings		One(1) procurement committee meeting held and minutes prepared	One(1) procurement committee meeting held and minutes prepared	One(1) procurement committee meeting held and minutes prepared	One(1) procurement committee meeting held and minutes prepared	Four(4) procurement committee meeting held and minutes prepared	Staff and stationery	Unavailability of Staff, stationery and lack of cooperation from procurement committee members	GSD (Procurement)
		Execute BOT/PPP framework for FY2017/18	BOT/PPP procurement activities implemented	Submission of EOIs for evaluation for Destination Inspection; Concession	Evaluation of EOIs for Destination Inspection; Draft	Completion of evaluation of EOIs and submission of RFP to	Submission of RFPs for evaluation for Destination Inspection;	Relevant steps in framework finalized and implemented	Robust Stakeholders collaboration and cooperation	Delay in obtaining certificates, IMCC setup and lack of cooperation amongst key stakeholders	GSD (Procurement)

Goal 3: Build an effective institution at all levels through excellence in leadership, accountability, technical and real infrastructural capacities											
Objective 3.1: Introduce an effective Strategic Management System that will guide priorities, activities, and resource allocations over the planning period (5 years)											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
				certificate received from IMCC for Cash register.	Procurement Plan and draft EOI for Cash register submitted to PPCC for approval	shortlisted firms for Destination inspection; Submission of EOIs for Cash Register and evaluation completed	Completion of EOIs evaluation for Cash Register and submission of RFP to shortlisted firms				

Objective 3.2: Improve technical capacity, accountability, and productivity											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
3.2.3	Management and employee accountability framework and robust performance management	Develop and implement SOPs for various procurement methods	Procurement process flow and service standards developed and implemented	SOPs for RFQ reviewed and finalized; SOP for Sole Source & RB developed	Draft SOPs for ICB, NCB, QCBS & CQS developed	SOPs for procurement implemented	SOPs for procurement implemented	SOPs developed and implemented for various procurement methods	Staff	Lack of coordination from relevant stakeholders	GSD(Procurement)/EDQARD

Objective 3.2: Improve technical capacity, accountability, and productivity

#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
	system implemented	Update SOPs for the repair and maintenance of fleet i.e vehicles, forklifts etc...	Fleet servicing SOP updated and implemented	Fleet Services standards reviewed and completed	Fleet Services standards implemented	Fleet Services standards implemented	Fleet Services standards implemented	Fleet Services standards developed and implemented	Staff	Lack of adherence to the standards	GSD(Transport)
		Timely inspection of LRA Fleet	% of Vehicles inspected	100% of vehicles in urban business offices inspected weekly; and at least 90% of vehicles in rural business offices inspected monthly as per plan	100% of vehicles in urban business offices inspected weekly; and at least 90% of vehicles in rural business offices inspected monthly as per plan	100% of vehicles in urban business offices inspected weekly; and at least 90% of vehicles in rural business offices inspected monthly as per plan	100% of vehicles in urban business offices inspected weekly; and at least 90% of vehicles in rural business offices inspected monthly as per plan	100% of vehicles in urban business offices inspected annually; and at least 90% of vehicles in rural business offices inspected annually as per plan	Staff	Inadequate monitoring and inspection by Transport Staff	GSD(Transport)
		Repair, maintain and service LRA vehicles	% of Vehicles repaired	100% of functional LRA fleet repaired, maintained and serviced as per plan	100% of functional LRA fleet repaired, maintained and serviced as per plan	100% of functional LRA fleet repaired, maintained and serviced as per plan	100% of functional LRA fleet repaired, maintained and serviced as per plan	100% of functional LRA fleet maintained in a timely manner	Staff and funding	Inadequate funding, lack of proper maintenance of fleet	GSD(Transport)

Objective 3.2: Improve technical capacity, accountability, and productivity

#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
		Finalize draft fleet management policy	Fleet management policy developed and approved	Draft fleet management policy completed and submitted for approval; and follow-ups for approval made	Fleet management policy implemented	Fleet management policy implemented	Fleet management policy implemented	Fleet Management Policy finalized, approved and implemented	Staff	Lack of Adherence to policy	GSD(Transport)/ EDQARD
		Review and finalize vault access policy	Access to vault SOPs developed , approved and implemented	Draft vault access SOPs completed and submitted for approval	Vault Access SOPs implemented	Vault Access SOPs implemented	Vault Access SOPs implemented	Vault Access SOPs finalized, approved and implemented	Staff	Cooperation and collaboration from Stores, ERMCD and SMS	GSD(Store)/ EDQARD
		Construct storeroom and upgrade warehouse	Storeroom constructed at LRA HQ and warehouse		Bid for construction firm tendered and evaluation completed for	LRA HQ storeroom constructed	LRA HQ storeroom constructed	LRA HQ storeroom constructed and warehouse upgraded at DI	Adequate budget provision, construction contract awarded	Unavailability funds	

Objective 3.2: Improve technical capacity, accountability, and productivity

#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
			upgraded at DI site		LRA HQ Storeroom; DI Site warehouse completed with selves			site			
		Finalize Asset Management Policy		Draft asset management policy submitted for approval and follow-ups made to have approval done	Asset management policy implemented	Asset management policy implemented	Asset management policy implemented	Asset management Policy finalized, approved and implemented	Staff	Delay in approval	
		Develop asset management SOPs	Asset management SOPs developed and implemented		Draft asset management SOPs developed and submitted for approval	Asset management SOPs implemented	Asset management SOPs implemented	Asset management SOPs finalized, approved and implemented	Staff	Unavailability of staff and delay in approval	
		Develop SOPs for Facility Management	Facility management SOP developed and implemented	Janitorial services SOP approved and implemented	Maintenance SOP approved and implemented	Construction SOP approved and implemented		Janitorial, maintenance and construction SOPs approved and implemented	Staff	Unavailability of staff and delay in approval	
		Develop SOPs for Security Management	Security Management SOPs	Post instructions for external Security approved	SOP for emergency evacuation			Post instructions for external security	Staff	Unavailability of staff and delay in approval	SMS

Objective 3.2: Improve technical capacity, accountability, and productivity											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July 1,2017-June 30,2018)	Resource required	Associated Performance Risks	Resp.
				Q1	Q2	Q3	Q4				
			developed and implemented	and implemented	approved and implemented			&emergency evacuation SOPs approved and implemented			
3.2.7	Modern Job tools provided and maintained	Automate administrative functions using Enterprise Resourced Planning (ERP)	ERP procured and deployed	Assessment of administrative functions completed	Contracting firm procured and award of contract	Automation of administrative functions initiated	Automation of administrative functions completed and operationalized	Automation of administrative functions completed and operationalized aligned with approved procurement plan	Internet connectivity and communications outreach	Non-responsiveness of consultants	GSD(Procurement)
		Restore and operate CCTV	All CCTV at LRA HQ & Freeport repaired and functional	CCTV repaired, maintained and fully functional	CCTV maintained and fully functional	CCTV maintained and fully functional	CCTV maintained and fully functional	CCTV repaired, maintained and fully functional	Funding	Lack of funding	GSD(security, Procurement and facility)

Objective 3.4: Own, upgrade and secure real infrastructure											
#	Outcome	Activity	KPI	TARGETS				Annual Target(July	Resource required	Associated Performance Risks	Resp.

				Q1	Q2	Q3	Q4	1,2017-June 30,2018)			
3.4.1	LRA HQ constructed and fully equipped	Contract an architectural firm to design new LRA HQ	Architectural design developed and approved	TOR developed and submitted for approval	Procurement process for architectural firm initiated	Procurement process for architectural firm completed and contract awarded	Architectural design completed and submitted for approval	Architectural design developed and approved	Internet connectivity and communications outreach	Non-responsiveness of consultants/architectural firms	GSD(Procurement)
		Conduct land search and consummate negotiation	Proposed LRA HQ Site identified and approved	LRA HQ proposed site of 3-5 acres identified between ELWA junction and Central Monrovia	LRA HQ proposed site of 3-5 acres identified between ELWA junction and Central Monrovia		LRA HQ proposed site surveyed and land agreement consummated	LRA HQ site identified, surveyed and procured	Staff, Funding and Transportation	Staff, Funding, Transportation and lack of cooperation from stakeholders	GSD(facility management)
3.4.2	LRA Business offices upgraded and branded	Design of LRA rural offices	LRA rural offices designed	Architectural design submitted for approval				Architectural structure designed for all rural offices	staff	Delay in approval	GSD(facility management)
		Assessment of all business offices to align with LRA branding strategy	Assessment report and priority plan completed	Comprehensive assessment report submitted for review and approval	Priority plan developed and costed	LRA prioritized business offices upgraded and renovation plan implemented	LRA prioritized business offices upgraded and renovation plan implemented	Urban and rural offices upgraded and construction plan implemented	Funding, transportation, logistics and construction firms	Unavailability of funding,	GSD(facility Management)

3.4.3	Living accommodations for LRA rural staff upgraded	Consume lease agreements and refurbish living accommodations	3 Living facilities refurbished to accommodate rural staff at LRA business offices and 3 lease agreements consummated	At least 1 least request submitted to General Services Agency	1 lease agreement consummated through the General Service Agency and signed by all parties; at least 2 least requests submitted to General Services Agency	2 lease agreement consummated through the General Service Agency and signed by all parties; 3 living facilities refurbished for LRA rural staff;		3 residences of LRA rural staff upgraded 3 living facilities refurbished and 3 lease agreements consummated	Funding	Unavailability of staff, transportation and funding	GSD (Facility Management)
3.4.4	Security strategy for LRA facilities and assets developed, documented and implemented	Develop Security strategy	Security strategy developed and implemented		Draft Security Strategy Developed and submitted for approval	Security Strategy implemented	Security strategy implemented	Annual Comprehensive security strategy developed and implemented	staff	Lack of timely approval and implementation	SMS
		Routine inspection and assessment of all LRA assets	% of all business offices and assets secured	100% of security and structural assessments of business offices in Montserrado, Bassa and Margibi	Security and structural assessments of business offices in cape mount, Bomi, Bong, Lofa and Gbarpolu	Security and structural assessments of business offices in Rivercess, Sinoe, Grand Kru and Maryland	Security and structural assessments of business offices in Nimba, Grand Gedeh and River Gee	All business offices assessed	Funding, staff	Unavailability of funding	PLs add quarterly targets for SMS