



LRA
LIBERIA REVENUE AUTHORITY

LRA ANNUAL BUSINESS PLAN FY 2020-2021



ACRONYMS

ACV	Agreement on Customs Value
BFD	Budget & Finance Division
BSC	Balanced Scorecard
CBO	Customs Business Office
CBM	Coordinated Border Management
CCEU	Customs Compliance & Enforcement Unit
CD	Customs Department
CET	Common External Tariff
CG	Commissioner General
CR	Compliance Risk
CMPA	Communication, Media & Public Affairs
CSP	Corporate Strategic Plan
CDTD	Commissioner domestic Tax Department
DCGAA	Deputy Commissioner General for Administrative Affairs
DI	Destination Inspection
DCGTA	Deputy Commissioner General for Technical Affairs
DTD	Domestic Tax Department
DTP	Domestic Tax Policy
DTTM	Domestic Tax Transformation & Modernization
EDQARD	Enterprise Design, Quality Assurance and Results Division
EOI	Exchange of Information
ERMCD	Enterprise Risk Management & Compliance Division
FID	Fiscal Investigation Division
GSD	General Services Department
HRD	Human Resource Division
IAD	Internal Audit Department
ICT	Information and Communication Technology
KPI	Key Performance Indicator
LBA	Legal & Board Affairs
LIBRA	Liberia Business Registry
LICRA	Liberia Commodity Regulator Authority
LITP	Liberia Institute of Tax Practitioners
LNP	Liberia National Police
LRA	Liberia Revenue Authority
LRC	Liberia Revenue Code
LTD	Large Tax Division

MAC	Ministry Agencies & Corporations
MISD	Management Information System Division
MTD	Medium Tax Division
NCBAL	National Customs Brokers Association of Liberia
NRARS	National Revenue Accounting & Reconciliation Section
NRTS	Natural Resource Tax Section
OPRS	Office of Professional Responsibility Section
PCA	Post Clearance Audit
PED	Professional Ethics Division
PSSPD	Policy, Statistics & Strategic Planning Division
PSI	Pre- Shipment Inspection
RETD	Real Estate Tax Division
RIA	Roberts International Airport
RMS	Records Management Section
RRPS	Registration and Returns Processing Section
SIGTAS	Standard Integrated Government Tax System
SOP	Standard Operating Procedure
SRMTD	Small, Rural & Micro Tax Division
TAS	Tax Administration System
TBO	Tax Business Office
TMD	Transformation & Modernization Division
TPSD	Taxpayer Services Division
TRS	Time Release Study
WCA	West & Central Africa
WCO	World Custom Organization



FORWARD

The Liberia Revenue Authority (LRA) has successfully developed the fifth LRA Annual Business Plan FY2020-2021 in furtherance of the third and final year implementation of its Strategy Map (2018-2021), based on the five-year Corporate Strategic Plan (FY2016-2021). At the strategic level, and with technical assistance from the Fiscal Affairs Department of the International Monetary Fund, the Balanced Scorecard (BSC) methodology was introduced and deployed as a viable strategic tool.

At the tactical level, all annual business plans are developed and aligned to the seventeen strategic objectives of the LRA Strategy Map according to the various departments, divisions, sections and units' core functions. This fiscal year, there was a change at the operational level, in which each annual business plan is further cascaded into a new work plan that does not only represent the respective department, division, section and unit of the LRA, but a more detailed outline of staff individual contribution, reminiscent of more specific timelines, geared towards contributing to the national revenue envelop. In order to continue to strengthen the strategic planning and business development processes, the LRA has commenced a review of the level of progress of the BSC's key performance indicators beginning with the first two quarters of FY 2019-2020 to ascertain how clearly defined they were in achieving each department's, division's, unit's and section's annual targets.

Like the first year (FY2018/2019) of implementing the LRA Strategy Map which lagged expectations due to the protracted delay in the leadership transition at the institution and the national level, the second year (2019/2020) faced similar delay but with a different phenomenon; the Covid-19 had hit Liberia, causing perturbations in full implementation of the BSC. Additionally, LRA continues to experience constraints by inadequate resources during the period. Henceforth, the primary challenge still remains that LRA can successfully beseech the Government of Liberia for more budgetary support as well as to solicit crucial technical assistance from development partners and donors.

Nonetheless, the LRA continues to eagerly seek to implement the new BSC system and attain tangible results from the strategic objectives and performance measurement system in its final period. Our commitment is to actualize the mission and vision of LRA, while transforming a strategy-oriented LRA into a more effective tax administration in Africa. We will ultimately maximize lawful revenue collection for the Government and people of Liberia.

Thomas Doe Nah
Commissioner General/CEO

I. INTRODUCTION

1. The Liberia Revenue Authority (LRA) is mandated *“to administer and enforce Liberia’s revenue laws, including the Liberia Revenue Code of 2000 as amended in 2011, and other related laws under which it is assigned responsibility, for the purpose of assessing, collecting, auditing and accounting for all national revenues and for facilitating legitimate international trade through customs border management and enforcement.”* LRA has further fostered a professional team spirit aimed at advancing its mission and vision while deliberately adhering to the core values: *teamwork, commitment, integrity and service.*

MISSION

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

VISION

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

2. **LRA Annual Business Plan 2020- 2021 is the final year of a three-year LRA Strategy Map aligned to the Balanced Scorecard (BSC) methodology.** Howbeit, the implementation of the second year LRA Annual Business Plan 2019-2020 was evidently slow , mainly around the second half of the fiscal year, due to current corona virus pandemic which also affected the country. This inevitably led to the scaling down of the number of staff as preventive measure against the spread of the virus, thus affecting continuous implementation of the BSC methodology.

3. With the endorsement of senior management , LRA Annual Business Plan 2020-2021 is fully developed, consolidated and published in close collaboration with all departments, divisions, sections and units across the institution. The implementation of the BSC system represents an effective monitoring and evaluation framework for the LRA. This plan is consequently a true expression of the commitment of LRA toward maximizing domestic revenue collection for the Government of Liberia and its people.

II. LRA STRATEGY MAP 2018-2021

LRA STRATEGY MAP 2018-2021





STRATEGIC OBJECTIVES, DESCRIPTIONS & KEY PERFORMANCE INDICATORS

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

STRATEGIC OBJECTIVE	STRATEGIC OBJECTIVE DESCRIPTION	KEY PERFORMANCE INDICATOR	METRICS/ CALCULATION	TARGETS	THRESHOLDS
<p>3. Modernize taxpayer services</p>	<p>Carry out actions to improve taxpayer services, information and guidance to citizens, focused on self-assessment and the provision of tools to facilitate the fulfillment of obligations. Promote the dissemination of the social function of taxation and the promotion of fiscal citizenship.</p>	<p><I3.1>Taxpayer Services Index (TSI)</p>	<p>CPI is a summation of the two indexes below. The indexes are derived by dividing the score attained by the count of predefined numbers (or criteria).</p> $TSI = \sum (Reg + Clearance + Filing + Payment + Satisfaction + e - payment + Education + Inquiries index)$ <p>Index score attained = $\frac{\text{score attained}}{8 \text{ (count of criteria)}}$</p> <p>Registration criteria</p>	<p>Baseline: 33% 2018/2019: 30% 2019/2020:35% 2020/2021: 40%</p>	<p>Green: 90% < x < 110% Yellow: 70% < x < 90% Red: Below 70%</p>

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

**Tax Clearance
criteria**

0= 0% - 20% of tax
clearances issued
within 3 days
1= 20% - 60% of
tax clearances
issued within 3
days
3= Above 60% of
tax clearances
issued within 3
days

Filing criteria

0= 0% - 20% of
taxpayers filing by
due date
1= 20% - 50% of
taxpayers filing by
due date

3= Above 50% of taxpayers filing by due date

Payment criteria

0= 0% - 20% of taxpayers paying by due date

1= 20% - 50% of taxpayers paying by due date

3= Above 50% of taxpayers paying by due date

Taxpayer Satisfaction criteria

0= 0% - 25% of respondents satisfied

1= 25% - 75% of respondents satisfied

3= Above 75% of respondents satisfied

Electronic Payment criteria

0= 10% - 30% medium and large taxpayers using

			<p>electronic payment services 1= 30% - 70% medium and large taxpayers using electronic payment services 3= Above 70% medium and large taxpayers using electronic payment services</p> <p>Tax Education criteria 0= 0% - 30% of planned outreach programs conducted 1= 30% - 70% of planned outreach programs conducted 3= Above 70% of planned outreach programs conducted</p> <p>Inquiries Addressed criteria 0= 0% - 20% of inquiries addressed within 2 days</p>		
--	--	--	--	--	--

			1= 20% - 60% of inquiries addressed within 2 days 3= Above 60% of inquiries addressed within 2 days		
4. Promote a risk-based tax and customs compliance system	Carry out actions to identify noncompliance risks through risk management techniques in order to provide the appropriate treatment to the identified risks.	<I4.1> Compliance rate on reporting, filing and payment	[[%On time filing GST Declarations + % On-time GST Payments + % accurate reporting]	Baseline: 32% 2018/2019: 38% 2019/2020: 40% 2020/2021: 42%	Green: 80% < x < 100% Yellow: 60% < x < 80% Red: Below 80%
		<I4.2> Audit Capacity and Coverage Index	[(Number of registered taxpayers per auditor)/target+(number of employees per auditor)/target]/2 x 100	Baseline: 70% 2018/2019: 70% 2019/2020: 80% 2020/2021: 85%	Green: 90% < x < 110% Yellow: 70% < x < 90% Red: Below 70%
		<I4.3> Audit Recovery Efficiency Rate	Ratios of audit yield to amounts assessed	Baseline: 40% 2018/2019: 42% 2019/2020: 50% 2020/2021: 55%	Green: 90% < x < 100% Yellow: 70% < x < 90% Red: Below 70%
		<I4.4> Audit Plan Adherence	% concluded comprehensive and issue audits / planned	Baseline: 85% 2018/2019: 85% 2019/2020: 88% 2020/2021: 90%	Green: 90% < x < 100% Yellow: 70% < x < 90% Red:

			comprehensive and issue audits Large and Medium Taxpayers		Below 70%
		<I4.5> Enhanced efficiency of Audit Program	% Audit Revenues / Total Revenues	Baseline: 2% 2018/2019: 3% 2019/2020: 3.5% 2020/2021: 4%	Green: 90% < x < 110% Yellow: 75% < x < 90% Red: Below 75%
5. Develop and implement a debt management system	Reduce outstanding tax debt levels and improve debt collection efforts in order to ensure that payment issues are considered earlier in the compliance and collection process.	<I5.1> Debt recovery efficiency	% (\$ Collected debt / \$ collectable debt) / planned movement in tax arrears This ratio must be split for large and medium taxpayers	Baseline: NA 2018/2019: 75% 2019/2020: 80% 2020/2021: 90%	Green: 85% < x < 110% Yellow: 60% < x < 80% Red: Below 60%
		<I5.2> Arrears Balance Index	% Arrears / Net tax revenue	Baseline: 25% 2018/2019: 25% 2019/2020: 20% 2020/2021: 18%	Green: 90% < x < 100% Yellow: 70% < x < 90% Red: Below 70%
		<I5.3 > Old Debt Ratio	% Arrears > 12 months / Stock of Arrears	Baseline: NA 2018/2019: 40% 2019/2020: 35% 2020/2021: 30%	Green: 90% < x < 100% Yellow: 70% < x < 90% Red: Below 70%

6.Enhance tax and customs controls and procedures	Develop and maintain standards, guidelines, and apply modern techniques and technology to facilitate and ensure simplification and harmonization of procedures.	<I6.1>SOP redesigning rate	% redesigned SOPs with streamlining outputs / stock of approved SOPs	Baseline: NA 2017: 40% 2018: 50% 2019:70%	Green: 80% < x < 100% Yellow: 60%< x < 80% Red: Below 60%
		<I6.2>SOP approval rate	% of new SOPs finalized and approved / planned new SOPs	Baseline: 80% 2018/2019: 80% 2019/2020: 90% 2020/2021:95 %	Green: 90% < x < 100% Yellow: 70%< x < 90% Red: Below 70%
7.Strengthen the legal and regulatory frameworks	Provide technical support to legislature and other regulatory bodies in order to improve legislation, avoiding loopholes that may erode tax base or ambiguities that allow conflicting interpretation and cause protracted legal disputes. Ensure subordinate regulations are developed and properly clarify and interpret tax laws.	<I7.1> Number of legislative and regulatory proposals for closure of loopholes.	Number of legislations amended for closure of loopholes. Period: 2016-2017 Four (4) proposals for amendments made; 2017-2018 One (1) enacted (Consolidated amendments to the LRC) and three (3) still in process.	Baseline: 4 2018/2019: 4 2019/2020: 4 2020/2021: 4	Green: 80% < x < 100% Yellow: 60%< x < 80% Red: Below 60%
		<I7.2>Percentage reduction in time it takes to resolve tax disputes	% Tax Dispute Resolution Time T1 / Tax Dispute Resolution T0	Baseline: NA 2018/2019: 90% 2019/2020:85%	Green: 90% < x < 100% Yellow:

				2020/2021:80 %	70% < x < 90% Red: Below 70%
8. Improve domestic tax and customs database	Ensure a customs and taxpayer database with reliable, credible and up-to-date information. Promote actions to identify, regularize and update the taxpayer portfolio.	<I8.1> Active Taxpayer population growth	Total [Verified and confirmed/deregistered] / Total TIN database x 100	Not Available	Green: 80% < x < 100% Yellow: 60% < x < 80% Red: Below 60%
		<I8.2> Tax Database Integrity Index (TDII)	TDII is a summation of the five indexes below. The indexes are derived by dividing the score attained by the count of predefined numbers (or criteria). $TDII = \sum (Comp + Security + Management + Maintenance + Unregistered cr)$	Baseline: 35% 2018/2019: 35% 2019/2020:38 %	Green: 90% < x < 100% Yellow: 70% < x < 90%

			<p><i>Index score attained</i> $= \frac{\text{score}}{5 \text{ (count of criteria)}}$</p> <p>Computerization criteria 0= 0% - 25% of Tax Business Offices with computerized registration 1= 25% - 75% of Tax Business Offices with computerized registration 3= Above 75% of Tax Business Offices with computerized registration</p> <p>Database Security criteria 0= No data security measures or access log in place (*) 1= Some data security measures or access log in place</p>	2020/2021:42 %	Red: Below 70%
--	--	--	---	----------------	-------------------

			<p>3= Full data security measures or access log in place (*) data backup, data mirroring, system access log, clearance levels</p> <p>Management Information criteria 0= only new registrant and total taxpayers' information is available 1= Same as above + entity type, sector, segment, etc. 3= All of the above + online access to taxpayers</p> <p>Data Maintenance criteria 0= No procedures in place for duplicate TINs, Deregistration and incomplete records (0-10% of total</p>		
--	--	--	--	--	--

taxpayer base verified)
 1=Some procedures in place for duplicate TINs, Deregistration and incomplete records (11-40% of taxpayer base verified and maintained)
 3= Above 50% of taxpayer base verified and maintained

Unregistered Taxpayer criteria
 0= No procedures in place to detect unregistered taxpayers (0-10% increase YTY detected unregistered taxpayers and entered in system)
 1= No procedures in place to detect unregistered taxpayers (11-40% increase YTY detected

			<p>unregistered taxpayers and entered in system) 3= No procedures in place to detect unregistered taxpayers (0-10% increase YTY detected unregistered taxpayers and entered in system)</p>		
<p>9.Enhance internal and external communication</p>	<p>Adopt a communication policy that ensures transparency and encourages dialogue with taxpayers, government bodies and other stakeholders. Improve institutional social collaboration platforms, provide staff with regular feedback, encourage information sharing and create an open dialogue work environment.</p>	<p><I9.1>Communications Performance Index (CPI)</p>	<p>CPI is a summation of the four indexes below. The indexes are derived by dividing the score attained by the count of predefined numbers (or criteria).</p> $CPI = \frac{\sum (SS + Intranet + Channels + Call\ Center\ index\ score\ attained)}{4 (count\ of\ criteria)}$	<p>Baseline: 32% 2018/2019: 38% 2019/2020: 40% 2020/2021: 45%</p>	<p>Green: 80% < x < 100% Yellow: 60% < x < 80% Red: Below 60%</p>

Staff Satisfaction criteria

0= 0% - 25% of respondents satisfied

1= 25% - 75% of respondents satisfied

3= Above 75% of respondents satisfied

Intranet Services criteria

0= 0 - 3 new services and informational materials provided

1= 3 - 6 new services and informational materials provided

3= Above 6 new services and informational materials provided

Traditional/Non-traditional channels coverage criteria

0= 0 - 4Channels used

			<p>1= 5- 10 Channels used 3= Above 11 Channels used</p> <p>Call Center Usage criteria 0= 0% - 25% of calls received and resolved 1= 25% - 75% of calls received and resolved 3=Above 75% of calls received and resolved</p>		
10.Promote good governance focused on ethics, accountability and integrity	Foster a culture of good governance based on standards of ethics, integrity and accountability to promote quality assurance and improve internal controls.	<I10.1>Internal Audit Interventions	<p>(Percentage of Internal Audits Completed = Number of planned Internal Audits Completed + Ad-hoc Internal Audits / Number of planned Internal Audits x 100</p>	<p>Baseline: 50% 2018/2019: 50% 2019/2020: 55% 2020/2021: 60%</p>	<p>Green: 80% < x < 100% Yellow: 60% < x < 80% Red: Below 60%</p>
11.Implement a strategic management model			General formula: SMMI is a summation of the		

	<p>Introduce a results-oriented, management model to systematically coordinate and align resources and actions with the mission, vision and goals throughout the organization and to ensure the strategy plan is implemented and continuously monitored.</p>	<p><I11.1>Strategic Management Model Index (SMMI)</p>	<p>four indexes below. The indexes are derived by dividing the total score attained by the count of predefined number (or criteria).</p> $SMMI = \frac{\sum (PM\ index + SRM\ index + KPI\ index + SD\ index)}{4 \text{ (count of criteria)}}$ <p>Project Management criteria 0= undesirable zero special project aligned with PM framework 1= need improvement at least one SP aligned with the PM framework</p>	<p>Baseline: 50% 2018/2019: 50% 2019/2020: 55% 2020/2021: 60%</p>	<p>Green: 90% < x < 100% Yellow: 70% < x < 90% Red: Below 70%</p>
--	--	---	--	--	---

3= desirable
3 + SP aligned

Strategy Review Meeting criteria

0= undesirable
1 RM conducted
1= need improvement 1 to 2 RM conducted
3= desirable
3 + RM conducted

Key Performance Indicators criteria

0= undesirable
< 50% of KPI in place
1= need improvement
50% to 75% of KPI in place
3= desirable
75% + KPI in place

Strategy Dissemination criteria

0= undesirable
0 to 1 initiative
1= need improvement 2 to 3 initiatives

			<p>3= desirable 4+ initiatives</p>		
<p>12.Strengthen collaboration with domestic and international partners</p>	<p>Develop a collaborative approach to sharing information on best practices for tax and customs purposes and adhering to local and international benchmarks for strengthening key core functions.</p>	<p><I12.1>Partnership and Collaboration Index (PCI)</p>	<p>PCI is a summation of the two indexes below. The indexes are derived by dividing the score attained by the count of predefined numbers (or criteria).</p> $PCI = \sum (NP\ index + Collaboration\ index)$ $Index = \frac{score\ attained}{2\ (count\ of\ criteria)}$ <p>New Partnership criteria 0= undesirable NP formalized /Projected partnership <=50% 1= need improvement NP formalized /Projected</p>	<p>Baseline: 80% 2018/2019: 80% 2019/2020: 85% 2020/2021: 88%</p>	<p>Green: 85% < x < 100% Yellow: 70% < x < 85% Red: Below 70%</p>

			partnership >50%<75% 3= desirable NP formalized /projected partnership >=75% Collaboration criteria 0= undesirable 0 to 2 Initiatives undertaken with partners 1= need improvement 3 to 5 Initiatives undertaken with partners 3= desirable 6 + Initiatives undertaken with partners			
PEOPLE & RESOURCES PERSPECTIVE						
STRATEGIC OBJECTIVE	STRATEGIC DESCRIPTION	OBJECTIVE	KEY PERFORMANCE INDICATOR	METRICS/ CALCULATION	TARGETS	THRESHOLDS
	Implement HR strategies that support attracting, developing and retaining talents, fitting them to the right functions based on competencies and creating a work environment based on engagement, motivation and empowerment.			HRMI is a summation of the five indexes below. The indexes are derived by dividing the score attained by the count of	Baseline: 50% 2018/2019: 50% 2019/2020: 55% 2020/2021: 60%	Green: 90% < x < 100% Yellow: 70% < x < 90%

13. Attract, develop and retain best talents

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

predefined numbers (or criteria).

$$HRMI = \sum (C1 + C2 + C3 + C4 + C5)$$

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

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

Criteria 2 – % Staff Turnover Rate / target

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

Red: Below 70%

			<p>development activities</p> <p>Criteria 4 – % (Staff subject to rewards program/ total staff) / target</p> <p>Criteria 5 – % (trained staff>20h/total staff) / target</p>		
		<I13.2>Employee Satisfaction Rate	<p>Employee Satisfaction Survey Score, based on culture, autonomy, benefits, communications, compensation, culture, creativity, engagement, job training, management style, organizational change, performance evaluations, recognition, safety, work life and working relationships</p>	<p>Baseline: 50% 2018/2019: 50% 2019/2020: 52% 2020/2021: 55%</p>	<p>Green: 90% < x < 100% Yellow: 70% < x < 90% Red: Below 70%</p>

14. Develop a performance driven culture	Foster an organizational culture that promotes clearly communicated goals, holds individuals, teams, and the entire organization accountable, supports performance improvement while rewarding outstanding performance.	<I14.1> Performance Target Rate	[Number of Staff Members with meet expectations and above/ Number of Staff] x 100	Baseline: 30% 2018/2019: 30% 2019/2020: 35% 2020/2021: 40%	Green: 80% < x < 100% Yellow: 60% < x < 80% Red: Below 60%
		<I14.2> Performance Management compliance level	% Number of Staff fully compliant with performance appraisal process / Total Staff	Baseline: 65% 2018/2019: 65% 2019/2020: 68% 2020/2021: 72%	Green: 80% < x < 100% Yellow: 60% < x < 80% Red: Below 60%
15. Provide adequate logistical and real infrastructure	Ensure the effective implementation of the logistical framework through cost saving measures, environmentally friendly waste management and proper measures for acquiring, securing and maintaining corporate assets.	<I15.1> Real Infrastructure Conformity index	Number of business offices renovated and/or constructed in urban and rural areas / annual renovation plan	Baseline: 70% 2018/2019: 70% 2019/2020: 750% 2020/2021: 80%	Green: 90% < x < 100% Yellow: 70% < x < 90% Red: Below 70%
16. Modernize ICT infrastructure and solutions	Provide a robust, resilient and secure ICT infrastructure that ensures a seamless	<I16.1> ICT Index (ICT)	ICT is a summation of the four indexes below. The indexes are derived by dividing the score attained by the count of predefined numbers (or criteria).	Baseline: 70% 2018/2019: 70% 2019/2020: 75%	Green: 80% < x < 100% Yellow:

	<p>operation of digital tools and the access to innovative and integrated solutions to enhance support and core functions.</p>		<p><i>ICT</i></p> $= \sum (C1 + C2 + C3 + C4)$ <p><i>Index</i></p> $= \frac{\text{score attained}}{4 (\text{count of criteria})}$ <p>(Average of Selected Criteria) x 100:</p> <ul style="list-style-type: none"> • Criteria 1 – Number of unplanned system downtime > 30min / target of 12 annually • Criteria 2 – % Data backup and retained / total data in backup servers • Criteria 3 – % security preventive 	<p>2020/2021: 80%</p>	<p>60% < x < 80% Red: Below 60%</p>
--	--	--	---	-----------------------	---

			measures implemented / planned measures • Criteria 4 – % new and reinstated connectivity / planned new and reinstated connectivity		
17. Source funding and optimize resource allocation	Identify and take measures to secure potential funding sources and ensure a collaborative budget planning and monitoring process to enhance financial resource allocation by prioritizing and aligning allotments to LRA strategic goals.	<I17.1>Budget execution ratio	% allocated budget / actually received budget	Baseline: 90% 2018/2019: 90% 2019/2020: 92% 2020/2021: 95%	Green: 90% < x < 100% Yellow: 70% < x < 90% Red: Below 70%
		<I17.2> Cost of Collection Optimization	% Percentage expenditure against budget on planned activities	Baseline: 92% 2018/2019: 95% 2019/2020: 96% 2020/2021: 98%	Green: 90% < x < 100% Yellow: 70% < x < 90% Red: Below 70%



LRA ANNUAL BUSINESS PLAN FY2019-2020



No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
1	Maximize revenue collection	1.1								-	ALL
2	Facilitate legitimate trade and ensure social and border protection	2.1								-	ALL
3	Modernize taxpayer services	3.1	Promote taxpayer education	# of awareness through outreach (social /electronic media)/# of planned awareness # of informal businesses identified and formalized through tax education Tax awareness expanded through partnership vs targeted partnership	Conduct tax education outreach (print electronic, & social medias,) Engage non-register businesses for enrollment into the tax net Conduct sectorial engagement with MACs/private sector					-	TPSD/DCGTA
		3.2	Provide customer service assistance	# of taxpayers trained using different e-service platform vs targeted taxpayers Call center upgraded with toll free number, call tracker and recorder	Conduct quarterly e-service training for taxpayers Provide call center with toll free numbers, call trackers and recorders Conduct service delivery assessment (Compliance					-	TPSD/DCGTA

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
				Taxpayers feedback survey conducted; findings produced	review for external service providers)						
		3.3	Improve taxpayer awareness	# of tax compliance reminders provided to taxpayers / planned total reminders # of dialogue stimulated with different business organizations (NGO, LBR, LIBA. / total # of organizations	Distribute Periodic reminders via SMS & E-mail blast Conduct dialogue with different business and professional organization (NGOs LBR, UBA, LITP, LICPA, NCBAL) Implement compliance improvement reports					-	TPSD/DCGTA
		3.4		# of low- compliance Sectors engaged. One stop shop place identified	Engage low- compliance sectors based on DTD compliance improvement reports. Identify a place for a one-stop shop						TPSD/DCGTA

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
4	Promote a risk-based tax and customs compliance system	4.1	Ensure solid taxpayer segmentation/information	% of taxpayers going through segmentation % of taxpayers correctly registered by sector activity	Identify wrongly segmented taxpayers Complete taxpayer registration information Allocate taxpayer into right business sector Ensure tax account are open					-	CR/LTD/MTD/NRTS/DTTM/DDTD
		4.2	Ensure timely filings and payments	On-time filing rates On-time payment rates	Proactively contact taxpayers before due date Customer awareness initiatives					-	CR/LTD/MTD/NRTS/DTTM/DDTD
		4.3	Mitigate under-reporting and under declaration	Quarterly turnover losses Variance levels by economic sector	Trend analyses Accuracy check of return filed Recompute filed data Raise additional assessment for underpaid taxes					-	CR/LTD/MTD/NRTS/DTTM/DDTD

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
		4.4	Improve the risk criteria for auditing selection	Taxpayer selection effectiveness rate improved by 100% % of all audit cases risk based Target:100%	Review the current risk-assessment matrix Strengthen existing but weak risk criteria Incorporate new risk selection criteria Finalize the auditing selection work process					-	CR/LTD/MTD/NRTS/DTTM//D TD
		4.5	Conduct routine compliance review based on risk of taxpayers' tax records	% of payments analysis reviewed and completed. 100% % of delinquent taxpayers forwarded for enforcement actions. 100% % of desk reviews completed. 25% quarterly	Maximize the use of ASYCUDA, SIGATAS and other digital platform and tools to ensure compliance Ensure that accurate records are kept by all taxpayers					-	CR/LTD/MTD/NRTS/DTTM//D TD
		4.6	Ensure timely filing and payment	% of compliant vs non-compliant Q1 25%, Q2 25, Q3 20% & Q4 25%	Trend analysis compliance review; Conduct tax awareness & education					-	CR/LTD/MTD/NRTS/DTTM//D TD

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
		4.7	Conduct quarterly spot check verification, assessment and enforcement	% of Taxpayers verified, Q1 25%, Q2 25%, Q3 25% & Q4 25%; % of collection from assessment and enforcement bills, Q1 20%, Q2 20%, Q3 20% & Q4 20%	Rural spot check verification; Conduct assessment analysis, raise bills and update taxpayers' file						CR/LTD/MTD/NRTS/DTTM/DDTD
		4.8	Ensure integrity of taxpayers' data base	% of active & in-active taxpayers, Q1 20%, Q2 20, Q3 20% & Q4 20%	Update rural tax rolls; Conduct block mapping; Conduct joint cleansing of tax roll and analysis of taxpayers.						CR/LTD/MTD/NRTS/DTTM/DDTD
		4.9	Identify, assess and prioritize risks linked to LRA strategic objectives	% 17 strategic objective owners trained and the strategic risk registers developed Target: 100% (17) Q1=50% Q2=50%	Complete the risk assessment process with the strategic objective owners. Train strategic objective owners on the standardized risk register & mitigation action plan templates Complete Strategic risk register and submit to						CR/LTD/MTD/NRTS/DTTM/DDTD

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
					Executive/senior managers/independent heads of sections Complete and distribute the ERM Implementation manual to the seventeen (17) business areas strategic objective owners						
		4.10	Promote the effective use of the corporate risk register for Fiscal Year 2019/2020	# of trainings conducted Q2=50% Q3=50%	Conduct training for additional departments/divisions/units/ sections and business owners on the following: 1. Risk identification 2. Risk evaluation 3. Risk treatment options and; risk mitigation action plans						ERMCD/DCGTA
		4.11	Improve LRA's risk awareness culture	# of risk messages communicated to all staff via email.	1. Provide flash risk awareness messages via email quarterly						ERMCD/DCGTA

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
				received Target: 50% Q1=10%, Q2=10%, Q3=10%, Q4=20%	2. Conduct risk awareness training sessions						
		4.11	Monitor, review and report all risks including corporate, operational, institutional compliance, and tax & customs	4 ERM reports produced Q1=1, Q2=1, Q3=1, Q4=1	Report on ERM risks-related; recommend and follow-up on implementation according to the following: 1. Compliance Queries 2. External & internal audits 3. Risk management meetings 4. Assurance activities 5. MIS risk						ERMCD/DCGTA
					1.						
5	Develop and implement a debt management system	5.1	Finalize & Approve Debt Management Framework & Write-off Policy	% Of Tax Debt Management Framework Approved Target: Q1 Framework, Write-off & Write-off Committee Finalized Q2	Peer Review of Debt Framework & Write Off Policy Appoint & Setup Write Off Committee						LBA

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
		5.2	Consolidate Tax Debt Stock	% Of Tax Debt Stock Extracted and Refined from Total Debt Stock In SIGTAS (562million) Target: Q1; Cd, Q2-LTD, Q3-Mtd & Q4- Rural Tax	Ensure the Development of Tats Identify and Classify Tax Debt Stock from DTD & CD Through Tats Cluster Debt Stock by Age and Taxpayer Profile						LBA
		5.3									
		5.4									
6	Enhance tax and customs controls and procedures	6.1	Reduce Border Clearance Time and Compliance Cost	Level of Achievement (Actual Vs. Plan)	Conduct TRS Analyze TRS Data Publish TRS Data Implement Recommendation From TRS Transition from PSI to DI						CD
		6.2	Increase Compliance & Enforcement Interventions	% Increase in Compliance & Enforcement Interventions (Fy20-21)	Automate PCA Processes Obtain Ncen Software						CD

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
					Operationalize Ncen Decentralize Anti-Smuggling Activities Promote Voluntary Compliance						
		6.3	Automation Of CBOS	Number of CBOS Automated (Q1=1, Q2=1, Q3=1, Q4=1)	Rollout ASYCUDA to CBOS						CD
		6.4	Review, Update, And Publish Customs Procedures	Number of Procedures Reviewed, Updated and Submitted for Publication (Actual Vs Planned	Identify Procedures (Acv, TRS, Sop, Hs) Review Procedures Identify and Remove Unnecessary Steps Submit Updated Procedures for Publication Implementation of CET Migration Plan Operationalize Acv Method Ensure the Automation and Operationalization Of The						CD

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
					Simplified Declaration For Migrant Traders						
		6.5	Implement Coordinated Border Management	% Of Implementation in The Coordinated Border Management (Actual Vs. Planned)	<p>Conduct Core Security Training for Customs Officers</p> <p>Implement the Action Plan of The National Integrated Border Management Security Strategy</p> <p>Implement WCO-WCA Strategy On CBM</p>						CD
		6.6	Development of Excise Tax Manual	Final submission and approval by Senior Management	<p>Draft the excise tax manual for LRA and share with relevant stakeholders for review and input</p> <p>Submit draft to CDT</p> <p>Collate inputs from CDT review and inputs and resubmit final draft</p> <p>Follow-up up to senior management approval</p>						

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
		6.7	Development of Excise Tax Stamp education/awareness and implementation plan	Final submission and approval by Senior Management	<p>Draft the Excise Tax Stamp education/awareness plan</p> <p>Collate inputs from relevant dept./section, units within the LRA</p> <p>Submit to CDT for review and inputs</p> <p>Collate inputs and submit final CDT</p> <p>Make follow-up until approval by Senior Management</p>						
		6.8	Increase number of verifications of real property appraisal declared	MOUs drafted and signed by the Party (Parties).	<p>Draft MoUs for:</p> <p>Port Truckers/Trailer Union of Liberia</p> <p>Liberia Gold & Silver Assoc.</p> <p>Sand miners Association</p> <p>Share draft MoUs with internal stakeholders and the party/parties involved</p>						RETD/DTD

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
					Follow-up with Senior management on the consummation of the MoUs						
		6.9	Development of Enforcement Manual	Final Submission and approval by Senior Management	<p>Draft enforcement manual for LRA and share with internal stakeholders for review and inputs.</p> <p>Submit draft to CDT to review and inputs</p> <p>Collate inputs from CDT into the Manual and re-submit</p> <p>Follow-up on approval of manual by senior management</p>						RETD/DTD
		6.10	Conduct property tax education and awareness	# of new taxpayers registered against existing taxpayers in the net 2,400 (10%)	<p>Distribute flyers, brochures and tax rates of taxpayers</p> <p>Radio talk shows, jingles, public service announcement and drama</p> <p>PowerPoint presentations to stakeholders</p>						RETD/DTD

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
					Send SMS and other messaging to taxpayers on payment due dates						
		6.11	Maximize the discovery of real properties	% increase in real property tax net 10%	Deploy foot soldiers in communities Collect property information from enforcers and third-parties						RETD/DTD
		6.12	Increase number of verifications of real property appraisal declared	% reduction in under/over declaration 40%	Conduct property verification Conduct desk review Conduct valuation						RETD/DTD

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
		6.13	Improve governance of real property taxes	# of delinquent bills issued, monitored and payment reconciled through SIGTAS 40%	<p>Apply assessment rate per property classification</p> <p>Verify and account for payment in SIGTAS and TAS</p> <p>Print and distribute delinquent tax bills</p> <p>Ensure the completion of all unprocessed real estate tax payments at Returns Processing Section</p> <p>Provide real estate tax training to TBO officers</p>						RETD/DTD

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
		6.14	Develop and improve Standard Operating Procedures and Policies	% of new SOPs simplified and harmonized across the LRA/ # of SOPs in stock # of existing SOPs procedural steps identified and redesigned /# of existing SOPs identified and redesigned	Develop new SOPs in collaboration with departments/Divisions/ Units Identify and review existing SOPs for process updates and reengineering Identify and review existing service standards for update						EDQARD/DCGTA
		6.15	Enforce SOPs compliance	% of compliant SOPs vs. non-compliant SOPs	Conduct walkthrough of business Units and inquire the level of SOPs implementation Identify and report instances of staff's failure to implement SOPs						EDQARD/DCGTA

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
		6.16	Provide internal assurance mechanism	<p>% of taxpayer audit case files reviewed vs. cases planned Target: Q1:72, Q2: 72, Q3:72, Q4:72</p> <p>% of activities achieved vs. activities planned Target: Q1-Q4</p>	<p>Review audit case files, identify irregularities and report findings for corrective actions</p> <p>Support the areas of weakness through training</p> <p>Collect quarterly activities reports from all business units for monitoring and evaluation utilizing new M&E framework</p>						EDQARD/DCGTA
		6.17	Review internal work processes	<p>% of existing service standards reviewed and upgraded according to best practices</p>	<p>Identify and review existing service standards for update</p> <p>Develop support for areas of weakness through training in audits</p>						EDQARD/DCGTA

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
7	Strengthen the legal and regulatory frameworks	7.1	Improve Revenue Performance through a realistic revenue forecast	Variance between technical revenue forecast and actual should be +/-15%	<p>Update the revenue chart of account with new tax lines and revenue sources</p> <p>Produce periodic revenue reports.</p> <p>Conduct Mid-year review of the FY2020/21 Budget, produce year end estimates and identify possible risks</p> <p>Conduct periodic reconciliation with NRARS and returns processing</p> <p>Produce FY2021/2022 draft revenue forecast</p> <p>Collect, produce and validate data for African Tax Outlook (ATO) publication</p>						PSSPD
		7.2	Review of the Revenue Code and make proposals for amendment.	# of proposals Legislated/# of policy proposal recommended	Identify contested and/or contentious provisions of the Code						PSSPD

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
					Collaborate with legal in drafting revenue policy and administrative regulations Recommend policy proposals to address contentions in Revenue code of conduct Produce LRA Annual Report						
		7.3	Policy formulation to support the implementation of DRM Strategy	# of DRM strategy policy drafted	Draft DRM implementation policy and submit for approval Conduct tax gap analysis and produce report Produce GST to VAT migration white paper						PSSPD
		7.4	Improve Revenue Performance through a realistic revenue forecast	Variance between technical revenue forecast and actual should be +/-15%	Update the revenue chart of account with new tax lines and revenue sources Produce periodic revenue reports.						

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
					<p>Conduct Mid-year review of the FY2020/21 Budget, produce year end estimates and identify possible risks</p> <p>Conduct periodic reconciliation with NRARS and returns processing</p> <p>Produce FY2021/2022 draft revenue forecast</p> <p>Collect, produce and validate data for African Tax Outlook (ATO) publication</p>						
		7.5	Review of the Revenue Code and make proposals for amendment.	# of proposals Legislated/# of policy proposal recommended	<p>Identify contested and/or contentious provisions of the Code</p> <p>Collaborate with legal in drafting revenue policy and administrative regulations</p> <p>Recommend policy proposals to address contentions in Revenue code of conduct</p>						PSSPD

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
					Produce LRA Annual Report						
		7.6	Policy formulation to support the implementation of DRM Strategy	# of DRM strategy policy drafted	Draft DRM implementation policy and submit for approval Conduct tax gap analysis and produce report Produce GST to VAT migration white paper						PSSPD
		7.7	Provide technical legal support to external stakeholders	% of tax legislation seminars conducted vs planned Target: Q1-1, Q2 -1Q3-1, Q4-1 % of protest and dispute cases resolved vs filed Target: Q1-3, Q2 -3Q3-3, Q4-3 % of Tax advocacy cases look into vs advocacy complaints filed. Q1-3, Q2-5, Q3-4&Q4-2	Promote tax legislation awareness seminars to legislature and judiciary Conduct hearing of protest cases and produce ruling in a timely manner. Taxpayer advocacy initiatives, cases follow up and resolve.						LBA

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
		7.8	Increase production and publication of tax legislation, tax regulation private rulings & practice notes.	legislation, Regulation, private rulings & practice notes produced and published vs. number of pending legislations, regulation, private rulings & practice notes. Target: Q1-1, Q2-3, Q3-2, & Q4-3	Benchmark needed Legislation, regulation, private rulings & practice notes from revenue code Draft & Publish						LBA
		7.9	Litigate civil & Criminal matters	% Civil cases litigated vs civil cases on hand Target: Q1-0, Q2-2, Q3-2, & Q4-2 % of Criminal cases prosecuted vs cases on hand. Q1-0, Q2-1, Q3-1, & Q4-1	File petition, respond to responsive pleadings in civil cases and ensure execution. Liaise with the Ministry of Justice to ensure the prosecution of criminal cases.						LBA
		7.10	Provide legal support on Board Affairs & contracts reviews.	% of statutory board meetings held vs planned. Q1-1, Q2-1, Q3-1&Q4-1 % of Committee meetings held vs called. Q1-3, Q2-3, Q3-3&Q4-3	Send out citation for statutory boards meetings provide minutes of meetings held and actionable items follow up. Prepare draft contracts as per request from Administration						LBA

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
8	Improve domestic tax and customs database	8.1	Ensure reliable taxpayer registry	# of registered taxpayers with errors detected/total number of registered taxpayers Error rate reduced by 20% within a 12-month period	Completely capture all new registration data Enhance second & third layer reviews Properly segment all newly registered taxpayers Open all applicable tax accounts Suspend/close all inactive taxpayers/tax accounts						RRPS/DTTM/DT D
		8.2	Ensure reliable filling data	# of reversal done/total number of transactions processed Error rate reduced by 20% within a 12-month period	Ensure that return filed are capture in SIGTAS/TAS Enhance second & third layer reviews Scan all returns received Deliver all returns to the data processing center						RRPS/DTTM/DT D

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
9	Enhance internal and external communication	9.1	Facilitate media relations	<p># of LRA media engagements facilitated Target: Q1=10, Q2=10, Q3=10 Q4=10</p> <p># of media monitoring reports produced Target: Q1=3, Q2=3, Q3=3, Q4=3</p> <p># of media partnerships established Target: Q2/Q-4</p> <p># of branded tax materials dessemiated Target: Q1=5, Q2=5, Q3=5, Q4=5</p>	<p>Facilitate LRA media engagement</p> <p>Enhance monthly media monitoring report</p> <p>Coordinate dissemination of tax information</p> <p>Provide branded tax information materials</p> <p>Promote external communication through partnership</p>						CMPA
		9.2	Improve internal communication	<p>Internal communication SOPs developed in collaboration with EDQARD Target: Q3= Q=4</p>	<p>Estabish guidelines and procedures on information sharing</p> <p>Conduct awareness on LRA brand</p> <p>Develop SOP for video content production</p>						CMPA

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
10	Promote good governance focused on ethics, accountability and integrity	10.1	Report on ERM risks-related; recommend and follow-up on implementation according to the following: <ul style="list-style-type: none"> 1. Compliance Queries 2. External & internal audits 3. Risk management meetings 4. Assurance activities 5. MIS risk 	# of recommended actions based on audits and reviews conducted (actual vs planned)	Conduct risk assessment Prepare annual risk-based plan Conduct comprehensive audits of LRA's operating units Conduct issue-oriented audits of LRA's operating units Conduct follow-up reviews and validate audit recommendations						IAD
		10.2	Automation of IA's processes to meet the business needs of the LRA	# of IA processes automated (actual vs planned)	Laise with management to procure audit software Install audit software Train auditors to use software Migrate audit processes to new software						IAD

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
		10.3	Improve IA's technical capacity, accountability and productivity	IA staff productivity improved (actual vs planned)	Conduct training on professional audit standards Attain professional certification in at least one of IIA's certifications Conduct training on using data analytic tools						IAD
		10.4	Conduct business process improvement in the audit process	# of audit processes improved (actual vs planned)	Introduce electronic working paper and audit documentation Streamline audit documentation for comprehensive and limited review engagements Issue audit reports electronically						IAD
		10.5	Ensure timely sweeping from transitory accounts to general revenue account	% percent compliance with the existing MOUs time Q1: 95% Q2: 95% Q3: 95% Q4: 95%	Email sweeping notice to the Commercial Banks Conduct awareness meeting with Commercial Banks						NRARS/DCGTA

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
		10.6	Develop and implement automation of reconciliation processes	% milestones completed as per project timeline Q1: 80% Q2: 80% Q3: 80% Q4: 100%	Review and identify existing challenges						NRARS/DCGTA
		10.7	Develop and implement taxpayer reconciliation processes	% milestones completed as per project timeline Q1: 15% Q2: 30% Q3: 40% Q4: 50%	Draft a Concept document and SOP Implement a pilot phase						NRARS/DCGTA
		10.8	Enhance cooperation with MFDP, CBL, Commercial Banks and vendors for the reconciliation of revenue	Number of engagement conducted Q1: 2 Q2: 2 Q3: 2 Q4: 2	Conduct joint reconciliation meetings						NRARS/DCGTA
		10.9	Ensure adherence to the Customs Brokers and Tax Practitioners Administrative regulations	# of Tax Practitioners and Customs Brokers tested # of Licenses issued	Produce Training Manual for Tax Practitioners. Conduct professional training, testing and Issue licenses for New Tax Practitioners						PED

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
					Issue licenses to tax practitioners under the grandfather clause Conduct professional testing and Issue licenses to customs brokers applicants Issue licenses to Customs Brokers and Tax Practitioners firms.						
		10.10	Investigate and impose sanction on tax practitioners and customs brokers for professional misconduct	% of cases investigated Vs. sanctions imposed	Investigate alleged professional misconducts and fraud by tax practitioners and customs brokers if any						OPRS/DCGTA
		10.11	Create Awareness about OPRS activities to the public	% of positive responses received including applications for Tax Practitioners and Customs Broker Licenses	Conduct Radio and televisions Talk shows on awareness of OPRS Activities Conduct engagement meetings with Tax practitioners and Customs Brokers						OPRS/DCGTA

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
					Conduct engagement visits to major ports of entries to discuss the customs brokers administration regulations and the Licensing process						
		10.12	Improve execution of investigation of staff ethical transgression, background checks	% of actual Staff investigation + Background checks: Target Q1+50% Q2 60% Q3:70 q4: 80%	Planning for Workplace Ethics & Integrity Investigations, background checks divided by quarter 2020-2021						PED
		10.13	Creat awareness and disseminate to LRA Staff the Professional COC, HRMP, Labor Law and the National Code of Conduct	% of actual awareness actions & planned awareness actions Target 100%	Presentations Brochures Copies of National Code of Conduct disseminated Copies of PCOC, LL, Code pof Conduct						PED
		10.14	Creat & implement a Case Work documentation filing System	Project implementaion milestone planned Target Q1: 50% Q2 7S% Q3: 75% Q4: 100%	Determine the project implentation milestones: Scane previous Case files & stored/filied them						PED

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
					electronically, thereby moving from the traditional hard copy filing system to an electronic filing system						
		10.15	Field Tracking of Revenue receipts suspected to be altered by TBO/CBOs staff	% of Fraudulent Receipts Uncovered Q2, Q3 & Q4	Sampling of suspected altered receipts operationalized across TBOs/CBOs						IAD
		10.16	Promote professional practice through audits and reviews of LRA's operating units	# of recommended actions based on audits and reviews conducted (actual vs planned)	<p>Conduct risk assessment</p> <p>Prepare annual risk-based plan</p> <p>Conduct comprehensive audits of LRA's operating units</p> <p>Conduct issue-oriented audits of LRA's operating units</p> <p>Conduct follow-up reviews and validate audit recommendations</p>						IAD

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
		10.17	Automation of IA's processes to meet the business needs of the LRA	# of IA processes automated (actual vs planned)	Laise with management to procure audit software Install audit software Train auditors to use software Migrate audit processes to new software						IAD
		10.18	Improve IA's technical capacity, accountability and productivity	IA staff productivity improved (actual vs planned)	Conduct training on professional audit standards Attain professional certification in at least one of IA's certifications Conduct training on using data analytic tools						IAD
		10.19	Conduct business process improvement in the audit process	# of audit processes improved (actual vs planned)	Introduce electronic working paper and audit documentation Streamline audit documentation for comprehensive and limited review engagements Issue audit reports electronically						IAD

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
		10.20	Ensure timely sweeping from transitory accounts to general revenue account	% percent compliance with the existing MOUs time Q1: 95% Q2: 95% Q3: 95% Q4: 95%	Email sweeping notice to the Commercial Banks Conduct awareness meeting with Commercial Banks						NRARS/DCGTA
		10.11	Develop and implement automation of reconciliation processes	% milestones completed as per project timeline Q1: 80% Q2: 80% Q3: 80% Q4: 100%	% milestones completed as per project timeline Q1: 80% Q2: 80% Q3: 80% Q4: 100%						NRARS/DCGTA
		10.12	Develop and implement taxpayer reconciliation processes	% milestones completed as per project timeline Q1: 15% Q2: 30% Q3: 40% Q4: 50%	Draft a Concept document and SOP Implement a pilot phase						NRARS/DCGTA
11	Implement a strategic management model	11.1	Coordinate the Implementation of the Balanced Scorecard	Balance Scorecard operational at all levels within LRA	Coordinate the development of LRA Annual Business Plan.						PSSPD

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
			Methodology as a strategic		Support the conduct of BSC KPI review Produce LRA strategic management success story (Fy16/17-2021)						
		11.2	Coordinate the Implementation of the Balanced Scorecard Methodology as a strategic	Balance Scorecard operational at all levels within LRA	Rollout and/or communicate the BSC methodology throughout the LRA. Effective monitoring of BSC KPIs						PSSPD
		11.3									
12	Strengthen collaboration with domestic and international partners	12.1	Establish information exchange channels	# of MoUs finalized Target: 5	Identify and engage relevant stakeholders Signing MoUs Implement and monitor MoUs						PSSPD

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
		12.2	Tax Treaty	Multilateral Convention on Mutual Administrative Assistance in Tax Matter ratified	Send the Multilateral Convention to the National Legislature for ratification						EOI/DTP/DTD
		12.3	Implement BEPS Standard	Multilateral Instrument to implement BEPS Standards signed and ratified	Make request to the OECD Global Forum for the signing of the Multilateral Instrument,(MLI) to implement BEPS Standard Send Convention to the Legislature for ratification						EOI/DTP/DTD
		12.4	AEOI Infrastructure	AEOI infrastructure in place and ready for use	Procure and install the IT system for the transmission of financial data to partners's jurisdiction Request OECD to conduct Peer Review on Confidentiality and Data Safeguard Standards						EOI/DTP/DTD
		12.5	Data collection	The collection of data by financial institutions commenced in March 2021	Request FIs and provide the common reporting standard for the collection of financial information						EOI/DTP/DTD

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
		12.9	Coordinate with various department heads for the effective and efficient implementaton of each objective.	% will be implemented b/w Q1-Q4 in consultation with Budget and Finance and other key staff.	Maintain a cordial relationship in engaging directly with heads of department and division in seeking further clarity on various needs relative to implementation of their respective objectives						PSSPD
		12.10	Coordinate LRA's external engagements and partnership	# of partnerships & external engagements established/# of partnerships & engagements planned	<p>Develop matrix to track the implementation of donor projects.</p> <p>Coordinate donors mission to Liberia</p> <p>Maintain Bilateral and Multinational Partnership</p> <p>Establish & coordinate DRM Sector Pprogram, policies , & technical working group</p> <p>Attend international fora on tax matters</p>						PSSPD

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
					Support internal resource mobilizations for DRM programs implementation						
		12.11	Coordinate LRA's external & domestic Engagements and partnership	# of existing partnerships reviewed/existing partnership Q1=2, Q2=5,Q3=5,Q4=5 # of new partnerships & external engagements established/planned new partnerships & engagements Q2=1,Q3=1,Q4=1	Review and update donor matrix Coordinate donors mission to Liberia Maintain Bilateral and Multinational Partnership Provide support to DRM Sector Pprogram, policies , & technical working group Attend international fora on tax matters						PSSPD
		12.12	Enhance cooperation with MFDP, CBL, Commercial Banks and vendors for the reconciliation of revenue	Number of engagement conducted Q1: 2 Q2: 2 Q3: 2 Q4: 2	Conduct joint reconciliation meetings						NRARS/DCGTA

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
13	Attract, develop and retain best talents	13.1	Develop Recruitment Framework Aligned with Institutional Needs	% of annual staffing plan executed in line with budget and departmental needs Target =126 staff, 80 opened positions Job catalogue updated with new positions incorporated Target =100% Q1 to Q4	Identify Staffing needs and execute plans as budgeted Update job catalog						HRD/DCGAA
		13.2	Establish Competency based Training Program	% of staff trained based on TNA, PMS & CSTP Target: 100% of 700 staff Q1= 185, Q2=185, Q3=170, Q4=160	Conduct TNA and identify TNs Implement Strategic Training Plan						HRD/DCGAA
		13.3	Improve Employee Welfare	# of grievances reported # of mediations participated in and resolved # of welfare programs implemented # of reward and recognition programs implemented	Establish Welfare Committee Revise Welfare Policies/Strategies Enforce Employees well-being programs Conduct periodic reward and recognition programs						HRD/DCGAA

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
				Targets: 10 grievances, 25 mediations, 4 welfare and 4 rewards and recognition							
											HRD/DCGAA
14	Develop a performance driven culture	14.1	Foster Outstanding Performance	% of PMA Compliance achieved # of mentoring & coaching sessions conducted # of PMA results reports produced Target: 100% Q1=25%, Q2=25%, Q3=25%. Q4=25%	Align PMS initiatives with BSC Conduct BSC support sessions Revise and implement PM Guide						HRD/DCGAA
15	Provide adequate logistical and real infrastructure	15.1	Prepare annual procurement plan	Annual Procurement Plan prepared and approved by PPCC Q1	Draft annual procurement plan and submit for review and approval Submit plan to PPCC for review and approval						GSD/DCGAA

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
		15.2	Annual Commitment to vendors	Annual Commitment listing compiled and submitted Q4	Collaborate with with B&F to validate vendors' obligations Compile Vendors commitment listing and submit to IAD to validate						GSD/DCGAA
		15.3	Automate procurement Processes and Procedures	Q2 =Procurement processes and procedures developed Q2-Q3 A dedicated link created by MIS	Develop procurement processes and procedures Collaborate with MISD to create a dedicated link						GSD/DCGAA
		15.4	Implement HARD CAT system	70% of assest captured in the hard cat system Q1-Q4	Capture expendable and non-expendable assets in the hard CAT system Perform tagging of all assets						GSD/DCGAA
		15.5	Construct/renovate tax business offices	Q1-Q4 =3 facilities constructed 38% of existing facilties renovated	Identify and acquire site Award contract to architectural firm Award contract to construction firm						GSD/DCGAA

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
		15.6	Process lease obligations	100% of lease obligations processed and forwarded to B&F for payment Q1-Q4	Develop and implement a lease payment schedule						GSD/DCGAA
		15.7	Construct storage facility	2 storage facilities constructed Q1-Q4	Identify locations for construction of storage at LRA HQ and CBO-Freeport Construct storage facility						GSD/DCGAA
		15.8	Implement Fleet Management Policy	Q1 – Q4 = 100% of fleet Management Policy implemented	Liase with SM to approve fleet management policy Implement fleet management policy						GSD/DCGAA
		15.9	Implement Security strategy and Policy	Q1 –Q4 =100% of Security strategy and policy implemented	Protect personnel and assets Review health and natural disater protocols Conduct security risk assessment Conduct fire drills						GSD/DCGAA

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
16	Modernize ICT infrastructure and solutions	16.1	Promote ICT Governance	<p>Three new policies completed on: Data Classification; <i>Backup & Retention policy;</i></p> <p>2.# of ICT requests received and resolved</p> <p>3.#of ICT risk issues resolved per# of issues identified ICT</p> <p>4. 75% of staff adherence to existing IT policies and procedures ensured</p> <p>5. Two new IT service standards on IT Support developed</p>	<p>Develop new ICT policies</p> <p>Implementation IT service desk and enforce compliance</p> <p>Implement ICT Governance and IT Risk Compliance charters</p> <p>Engage Staff to comply to IT policies/SOP</p> <p>Draft and implement new internal service standards for IT Support Services</p>						MISD/DCGTA
		16.2	Manage ICT Solutions and Tools	<p>75% of LRA back office functions automated and operationalize</p> <p>e-Payment APIs developed and tested</p> <p>Mobile Solution completed</p>	<p>Automate back office solutions (TCC, Tracking log, Reconciliation, HR payroll, etc.)</p> <p>Develop and integrate APIs with commercial banks and CBL</p>						MISD/DCGTA

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
				<p>Data Warehouse expanded and operationalized</p> <p>SIGTAS Stabilized and Improved</p> <p>SIGTAS system improve to automate direct deposit via LRA website</p>	<p>Develop Mobile Solution (Team and Property Registration and TCC Integration)</p> <p>Activate Revenue monitoring dashboard for senior mgmt...</p> <p>Integrate Core Business Systems (ASYCUDA & SIGTAS)</p> <p>- Integrate SIGTAS with direct transfer</p> <p>- Integrate Mobile Money with TAS</p> <p>- Simplify declaration for ASYCUDA</p> <p>Expand and Improve Data Warehouse performance.</p>						
		16.3	Improve ICT Infrastrucuture	ICT infrastructure and equipment upgraded and functional	Upgrade and install new Infrastructure Equipment at HQ, RIA, Freeport and Banking Windows						MISD/DCGTA

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
				<p>DRS deployed at Freeport, operationalized and replicated to Data Center HQ</p> <p>% of ICT infrastructure and equipment deployed in three counties (Nimba, Cape Mount and Grand Bassa)</p> <p>At least two internet links operationalized</p>	<p>Deploy and operationalize Disaster Recovery system</p> <p>Expand ICT infrastructure to Rural Tax Collectorate (Nimba, Cape Mount, Bassa)</p> <p>Deploy and configure Backup internet links</p>						
17	Source funding and optimize resource allocation	17.1	Reallocate and Monitor LRA's Budget	<p>100% reallocation Implemented in Q1</p> <p>100 % of quarterly allotments processed =Q1-Q4</p> <p>100% 2021-2022 draft budget developed =Q3-Q4</p>	<p>Adjust and reallocate budget numbers based on Management's priorities</p> <p>Process allotment request and receive quarterly</p> <p>Prepare draft budget for FY2021-2022</p>						BFO/DCGAA
		17.2	Execute Accounting and Financial Management	90% of approved payment requests processed monthly	Process approved payment requests						BFO/DCGAA

No	Strategic Objectives	ID	Business Objectives	Performance Indicators	Business Initiatives	Targets					Responsible Party
						Q1	Q2	Q3	Q4	Annual	
				100% payment documents scanned and filed = Q1-Q4	Perform initial compliance checks on all payments Prepare bank reconciliations Prepare liquidity reports Scan and systematically file payment documents						
		17.3	Implement an Automated Accounting System	4 successful tests conducted =Q1-Q4 100% data transferred from EXCEL to Automated Accounting System =Q2	Transfer data from excel spreadsheet Operationalize automated accounting system Conduct 4 quarterly reliability tests Hands-on staff training						BFO/DCGAA
		17.4	Produce Statutory Financial Reports	Quarterly reports prepared and submitted =Q1-Q4 Annual Financial report prepared =Q4	Prepare quarterly financial reports Prepare annual financial report						BFO/DCGAA