

# ***LRA ANNUAL WORK PLAN***

**FY2025**



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## ACRONYMS

<i>BFD</i>	Budget & Finance Division
<i>BSC</i>	Balanced Scorecard
<i>CBO</i>	Customs Business Office
<i>CCEU</i>	Customs Compliance & Enforcement Unit
<i>CD</i>	Customs Department
<i>CG</i>	Commissioner General
<i>CMPA</i>	Communication, Media & Public Affairs
<i>CMS</i>	Customs Modernization Section
<i>CSP</i>	Corporate Strategic Plan
<i>DCGAA</i>	Deputy Commissioner General for Administrative Affairs
<i>DCGTA</i>	Deputy Commissioner General for Technical Affairs
<i>EDAS</i>	Enterprise Data Analytics
<i>DTD</i>	Domestic Tax Department
<i>EDQARD</i>	Enterprise Design, Quality Assurance & Results Division
<i>EOI</i>	Exchange of Information
<i>ERMCD</i>	Enterprise Risk Management & Compliance Division
<i>FID</i>	Fiscal Investigation Division
<i>GSD</i>	General Services Department
<i>HRD</i>	Human Resource Division
<i>IAD</i>	Internal Audit Department
<i>ICT</i>	Information and Communication Technology
<i>KPI</i>	Key Performance Indicator
<i>LBA</i>	Legal & Board Affairs
<i>LNP</i>	Liberia National Police
<i>LRA</i>	Liberia Revenue Authority
<i>LRC</i>	Liberia Revenue Code
<i>LTD</i>	Large Tax Division
<i>MISD</i>	Management Information System Division
<i>NRARS</i>	National Revenue Accounting & Reconciliation Section
<i>OPRS</i>	Office of Professional Responsibility Section
<i>PCA</i>	Post Clearance Audit
<i>PED</i>	Professional Ethics Division
<i>PSSPD</i>	Policy, Statistics & Strategic Planning Division
<i>RETD</i>	Real Estate Tax Division

<i>RIA</i>	Roberts International Airport
<i>RMS</i>	Records Management Section
<i>RRPS</i>	Registration and Returns Processing Section
<i>SIGTAS</i>	Standard Integrated Government Tax System
<i>SOP</i>	Standard Operating Procedure
<i>SRMTD</i>	Small, Rural & Micro Tax Division
<i>TAS</i>	Tax Administration System
<i>TBO</i>	Tax Business Office
<i>TMD</i>	Transformation & Modernization Division
<i>TPSD</i>	Taxpayers Services Division

## Message from the Commissioner General



As we continue to execute our mandate of accessing, collecting and accounting for national revenue and to facilitate legitimate trade specified in the Revenue Code of Liberia (RCL), as contained in the **LRA Act Part 1; Section 1**, we remain focus on administering our strategic management system of planning, implementing and monitoring and evaluation. At the pyramid of our corporate governance framework, we have developed the 2<sup>nd</sup> LRA Corporate Strategic Plan (CSP) 2025-2029, a conceptualization of our strategic direction which embodies our Vision,

Mission, Goals, Objectives and outcomes. The plan is a guide by which we can navigate to achieve success as we embark on another 5 years' journey. The CSP 2025-2029 functions as the instrument to funding national budget by mobilizing domestic revenue.

The next tier on the pyramid is the LRA Annual Work Plan 2025 which functions as the implementation tool of year 1 of the CSP. It is a conglomeration of the various departments tasks to perform in operationalizing year 1 of the CSP 2025-2029. With the initiation of a cost center budgeting, the Annual Work Plan 2025 is the instrument to achieve the 2025 revenue envelope of US\$ 880.6M.

Our level of progress during the operation year, is determined through our monitoring and evaluation process which is at the base of the pyramid. In two folds, it primarily monitors on a quarterly basis, and evaluates on an annual basis the departmental work plan gleaned from their respective divisions, sections and unit's inputs which is performed by our Enterprise, Design, Quality Assurance and Results Division (EDQARD). Individual staff performance is appraised on a semi-annual basis by the Human Resource Division (HRD).

With a tight budget, the Annual Work Plan 2025 stands at risk of its full implementation. Also, staff welfare including motivation, and recruiting and maintaining best talents cannot be overlooked. Moreover, outliers such as revenue leakages, uncollectable debts, and limited use of the digital space which mitigation we are continuing to pursue are other factors. These can be addressed if the LRA is granted financial autonomy.

In this vein, we extend our many thanks and appreciation to the Policy, Statistics and Strategic Planning Division (PSSPD) for coordinating the Annual Work Plan 2025, and the various departments for completing this herculean task. We encourage all of us to work harder as we continue to pursue better welfare and conducive environment as we thrive to collect revenue for the mother land.

James Dobor Jallah  
**Commissioner General/CEO**

## Introduction

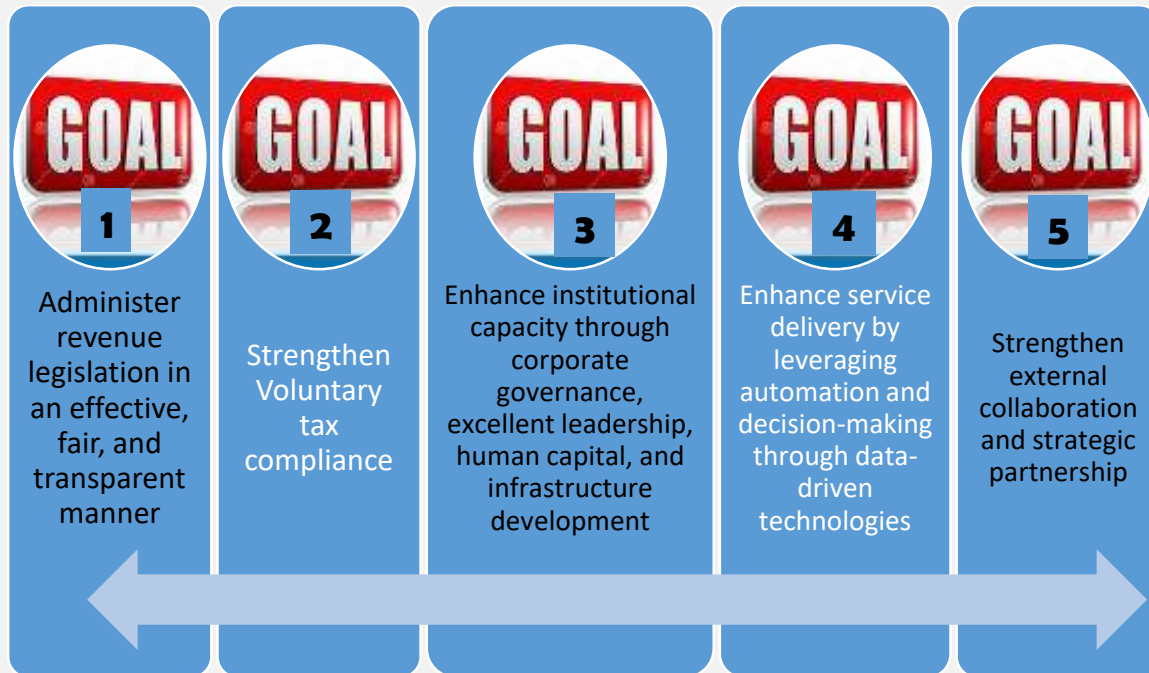
Every year, an annual work plan is developed to implement the LRA 5-years Corporate Strategic Plan (CSP). Prior to that, an annual business plan would be developed, before the annual work plan, followed by an annual performance plan. This proved difficult to implement the first CSP of FY2016/17-2020/21 during its first 2 years for a number of reasons. Firstly, it was a cumbersome process which took more than the required time to develop 3 additional plans after the CSP. Secondly, it was difficult to understand the difference between a business plan, and work plan. Thirdly, activities in the work plan were too many and could not be completed on time, and lastly, Key Performance Indicators (KPIs) and Performance Indicators (PIs) were wrongly placed between the objectives and activities.

Introduced in 2018, the Balanced Scorecard (BSC) Methodology addressed most of these problems. As a result, the objectives of the CSP were customized into a Strategy Map with 3 perspectives with a cause and effect relationship. This included People and Resources perspective at the base, Internal Processes, which were divided into Administrative and Core functioning areas at the middle, and Results perspective at the top. This made the CSP easily communicable; individual staff could easily locate the objective that aligned to their various departments on the strategic map. The KPIs were aligned to the objectives while PIs were aligned to the activities. More significantly, work plan activities were reduced from an average for 25 to 10. Nonetheless, measuring the last 3 years of the CSP using the BSC methodology posed a challenge because some PIs were not developed into measureable variables for the formula used to calculate the KPIs to determine progress made in accomplishing the objectives. Moreover, a business plan was still developed before developing the work plan.

From the lesson learned, the current process is void of the development of a business plan. From the CSP 2025-2029, a work plan, more directly aligned to the CSP per the function of a division/ section and unit is developed, after which a performance plan is derived. The KPIs are summations of the performance of each outcome aligned to an objective which can be calculated by more measurable PIs with quantitative variables. To calculate the PIs or in certain cases criteria, an activity is developed with clear and measurable quarterly and annual targets. This process further customized the BSC Methodology using the grade sheet model whereas the 5 (five) main goals of the CSP 2025-2029 are symbolic of an academic discipline with the objectives as the courses to complete before acquiring the degree for that discipline. The outcomes are the requirements to fulfil while the PIs or criteria are the points obtained from each requirement and the KPIs are the final score appearing on the grade sheet. Each year, the CSP 2025-2029 would be measured through the annual work plan for over a 5-year period.

Given our budget constraint, the Annual Work Plan 2025 is set to achieve our current revenue target whose success would further the process of achieving billion in collection. To assure this, we are looking at the possibility of integrating our strategic management process flow. We are currently developing a work plan app which would subsequently integrate with our monitoring and evaluation system and the recently launched HR performance plan and appraisal platform.

## LRA FIVE (5) STRATEGIC GOALS





## The LRA Strategic Direction as Implemented by The Annual Work Plan 2025

<b>Goal 1</b>	Administer revenue legislation in an effective, fair, and transparent manner
<b>Goal 2</b>	Strengthen Voluntary tax compliance
<b>Goal 3</b>	Enhance institutional capacity through corporate governance, excellent leadership, human capital, and infrastructure development
<b>Goal 4</b>	Enhance service delivery by leveraging automation and decision-making through data-driven technologies
<b>Goal 5</b>	Strengthen external collaboration and strategic partnership

### Goals, Objectives, and Outcome:

#### Goal 1: Administer revenue legislation in an effective, fair, and transparent manner:

NO	Objectives		Outcomes	KPIs
1.1	Increase effectiveness in the administration of Tax and Customs operations to maximize revenue	1.1.1	Strengthened legal and regulatory frameworks	Revenue collection performance
		1.1.2	Maximized Revenue collection	
		1.1.3	Simplified and published Tax and Customs procedures	
		1.1.4	Improved Management and Tax Expenditure Reporting	
		1.1.5	Automated and integrated revenue administration systems	
		1.1.6	Improved data integrity	
		1.1.7	Enhanced reconciliation of all revenue accounts	
		1.1.8	Developed and implemented DRM Strategy	
		1.1.9	Improved tax debt recovery	

#### Goal 2: Strengthen Voluntary tax compliance:

NO	Objectives		Outcomes	KPIs
2.1	Decentralize revenue collection to increase voluntary compliance	2.1.1	Enhanced service delivery.	Voluntary compliance increased
		2.1.2	Empowered local authorities.	
		2.1.3	Enhanced accountability and transparency.	
		2.1.4	Improved taxpayers' satisfaction.	
		2.1.5	Improved taxpayer compliance.	
2.2	Enhance taxpayer knowledge of tax laws, rights, and obligations.	2.2.1	Published taxpayers "Bill-of Rights"	Taxpayers Bill of right and updated rulings published
		2.2.2	Published updated rulings and interpretation.	
		2.2.3	Increased media engagement.	
2.3	Facilitate legitimate trade and ensure social and border protection	2.3.1	Enhanced trade facilitation.	% of trade facilitated

**Goal 3: Enhance institutional capacity through corporate governance, excellent leadership, human capital, and infrastructure development:**

NO	Objectives		Outcomes	KPIs
3.1	Implement an effective Strategic Management System	3.1.1	Enhanced institution and executive management productivity.	Strategic Management index (Average percentage of LRA Strategic Management Accomplished)
		3.1.2	Operationalized CSP using the BSC methodology.	
		3.1.3	Effective resource allocation.	
		3.1.4	Improved communication, decision making and increased productivity through effective change management framework.	
		3.1.5	Effective fleet management	
3.2	Implement Institutional Reforms	3.2.1	Amended LRA Act to include financial autonomy	% of Institutional reforms implemented
		3.2.2	Aligned organogram with LRA Business processes.	
		3.2.3	Modernized revenue administration.	
		3.2.4	Improved record management system.	
		3.2.5	Improved Internal communication and coordination.	
		3.2.6	Re-engineered policies and operating procedures.	
		3.2.7	Established Liberia Women in Taxation (LIWIT) in the LRA	
3.3	Promote risks-based compliance, management and accountability	3.3.1	Embedded risk culture	Risk and accountability index (Average percentage of risk and accountability achieved)
		3.3.2	Improved risks identification and mitigation strategy	
		3.3.3	Enhanced stakeholders' confidence	
		3.3.4	strengthened risk governance framework	
		3.3.5	Improved employees' accountability	
		3.3.6	Minimized employees' misconduct and corruption	
		3.3.7	Enhanced tax and tax-related crimes investigation	
		3.3.8	Attained client's confidence and trust	
		3.3.9	Strengthened internal compliance and controls	
		3.3.10	Improved annual performance reporting	
3.4	Build Capacity and enhance productivity	3.4.1	Enhanced competence and increased motivation and staff retention	Capacity and productivity efficiency rate

3.5	Build, upgrade, and secure infrastructure	3.4.2	Improved employees' performance	Real Infrastructure Conformity index (% of infrastructure and conformity achieved)
		3.4.3	Improved leadership	
		3.5.1	Constructed LRA HQ, business offices and DI sites	
		3.5.2	Upgraded existing LRA HQ and Business offices	
		3.5.3	Strengthened Security infrastructure	
		3.5.4	Upgraded storage facility	
		3.5.5	Effective assets management	

**Goal 4: Enhance service delivery by leveraging automation and decision-making through data-driven technologies.**

NO	Objectives		Outcomes	KPIs
4.1	Reduced Systems down time and minimize ICT risks	4.1.1	Improved performance, enhanced security, and continuous availability of Business Systems (LITAS & ASYCUDA)	Business systems performance and ICT Risk Management efficiencies
		4.1.2	Minimized unidentified ICT risks and timely reduction in the frequency and impact of identified ICT risks	
4.2	Deploy and operationalize Enterprise Management Software to enhance internal support functions	4.2.1	Procured/developed and operationalized Internal support systems (human resource, finance, procurement, logistics, internal audit, Asset Management, national revenue accounting)	Internal support systems automation
		4.2.2	Strengthened Data Analytics	
4.3	Improve ICT governance that will ensure effective and efficient use of ICT in enabling the LRA to achieve its business strategy	4.3.1	Improved management, controls, and technology alignment with business strategy	Business systems efficiency
4.4	Provide integrated, online and self-service systems to taxpayers and other clients that improve taxpayers' compliance and increase revenue	4.4.1	Increased efficiency and effectiveness of business operation	Performance benchmarks adherence efficiency

**Goal 5: Strengthen external collaboration and strategic partnership:**

NO	Objectives		Outcomes	KPIs
5.1	Adhere to local and international performance benchmarks	5.1.1	Improved performance relative to monitoring framework (PEFA, TFA, World Bank, TADAT, RAFIT, etc.)	Performance benchmarks adherence efficiency
		5.1.2	Developed and implemented Performance contract with Ministry of Finance and Development Planning	
5.2	Strengthen domestic and international cooperation and partnerships	5.2.1	Improved collaboration on Revenue Policy development and implementation	Partnership and Collaboration Index  (PCI) = percentage on average of: 1. revenue policy involvement 2. Stakeholders engagements 3. international tax policies domesticated 4. automation of exchange of information 5. beneficial ownership registered)
		5.2.2	Improved communication and collaboration with stakeholders	
		5.2.3	Improved international tax cooperation and collaboration	
		5.2.4	Enhanced knowledge sharing and best practices	

## Commissioner General Direct Reporting (CGDIR)

# LRA ANNUAL WORK PLAN 2025

## Commissioner General Direct Reporting (CGDIR)

### Division/Section/Unit Professional Ethics Division(PED)

Goal 3	Build an effective institution through corporate governance, excellent leadership, human capital, and infrastructure development.													
								QUARTER						
	OBJECTIVE	OUTCOMES #	OUTCOME	KPI	PI #	PI	Activities	Q1	Q2	Q3	Q4	ANNUAL TRGET	RESPONSIBILITY	CHALLENGES
3.3	Promote risks based compliance, management and accountability	3.3.5	Improve employees' accountability	Risk and accountability index	1	% of Employee accountability framework initiatives implemented	1 Receives, analyses and investigates complaints relating to employee alleged misconduct.	65 Cases	4 cases	4 cases	4 cases	77 cases to be investigated	All PED Staffers	PED lacks vehicle, motor bike and scratch card to conduct investigations and do follow-ups.
							2 Tracks and maintains complaint database, manage the integrity of the case files	5 Cases	5 cases	5 cases	5cases	20 case files managed	Ethics and Integrity Section	Provision of desk top computer, photo copiers, cabinet and scanners to do automated filing system.
							3 Maintains the Hotline and receives whistleblower complaints.	4	4	4	4	Approximately, 16 complaints from	Ethics and Integrity Section	Lack of funding to compens

## Commissioner General Direct Reporting (CGDIR)

													whistleblower to be investigated		ate whistleblowers and to recharge hotlines.		
							4	Conducts background (check) investigations, Asset Declaration verifications regime and Lifestyle checks/audits when required.	5 backgrounds; 5 Asset declaration verification ; 2 lifestyle checks	5 Background checks; 5 Asset verification ; 5 lifestyle conducted	5 Background checks; 5 Asset verification ; 5 lifestyle carried-out	5 Background checks; 5 Asset verification ; 5 lifestyle carried-out	20 background checks; 20 Assets verification; 20 lifestyle checks	All PED Staffers	Management support in providing scratch card to communicate. Provide long-range/digital camera and vehicle for mobility		
									5	Receives referrals from stakeholders (Customs and Domestic Tax) and coordinates with the Internal Audit , Customs compliance and Tax Investigations Divisions, when employee misconduct is detected	4 referrals (estimated)	4 referrals	4 referrals	4 referrals	Approximately, 16 referrals expected to be investigated	PED	Management support and cooperation from relevant stakeholders
							2	% of initiative for promoting ethics and integrity	1	Conducts integrity awareness (ethics) training presentations, develops training material	3 counties	4 counties	5 counties	6 counties	Awareness to be conducted in 15 counties	Ethics & Integrity Section including all PED Staff.	Provide vehicle to convey Ethics Officers to Leeward Counties
							3	% of initiatives	1	Develops sources of information and maintains with law enforcement actors, and private sector to detect employee misconduct.	3 cells	4 cells	5 cells	6 cells	15 cells to be establish	Ethics & integrity section	Management support

## Commissioner General Direct Reporting (CGDIR)

			es' misconduct and corruption		impleme nted in line with manage ment and employe e account ability framew ork							ed througho ut the country		in providing finances for intel sources to be paid	
			2			Prepares and submit reports of investigative findings to LRA Management, Disciplinary Committees, law enforcement officials and prosecutors	2 reports	6 reports	6 reports	6 reports	20 investigat ion reports to be produced	CMI	Lack of corporati on, compute r mal- function, lack of vehicles and motor bike.		
		3.3.8	Attained client's confidence and trust			4	Increase d client confidence level	1	10. Conduct field operations/Interview with persons of interest, who are alleged to be in possession of altered original revenue receipts, analysis of original & duplicate receipts/evidence obtained/documented against LRA Staff: HR is notified of staff violation/breach of ethics, and the accused staff forwarded to PED for investigation:	2 backgrounds; 4 Asset declaration verification ; 2 lifestyle checks	4 Backgr ound checks; 5 Asset verifica tion ; 5 lifestyl e	10 Backgr ound checks; 5 Asset declara tion verifica tion ; 6 lifestyl e	12 Backgr ound checks; 10 Asset declara tion verifica tion ; 6 lifestyl e	28 backgrou nd checks; 25 Assets declarati on verificatio n; 18 lifestyle checks	PED
		3.3.10	Improve d annual performance reporting		5	Annual perform ance reportin g efficienc y rate	1	Produce PED Annual Activity report	submit report				PED Annual activities reports submitte d in time frame		



DEPARTMENT																	
Commissioner General DIRECT RETPORTING (CGDIR)																	
Division/Section/Unit																	
Financial Investigation Division (FID)																	
GOAL 3 : Build an effective institution through corporate governance, excellent leadership, human capital, and infrastructure development.																	
										QUARTER							
	OBJE CTIVE	OUTCOMES		KPI	PI #	PI	Criteria	Activities			Q 1	Q 2	Q3	Q4	ANNUAL TARGET	RESPONSIBILI TY	Resource requirement
3 . 3		3. 3. 3	Enhanc ed stakeh olders' confid ence	Risk and accou ntabilit y index	1	Stakehold ers' confidence efficiency	1. # of assessme nts of inter- agency trust between tax and other financial crimes authoritie s for achieving /maintain ing inter- agency trust/plan	1	Coordinate trust-building survey b/w LRA and other financial crime authorities (FCA)				1		1	FID Manager/Inve stigator	Vehicle/transpo rtation, training room/ stipends, refreshment, internet connection, recharge cards
		3. 3. 4	strengt hened risk govern ance frame work		1	# of tax crime assessmen t conducted /planned	# of risk assessme nts on tax crimes	1	Coordinate World Bank ML/TF Tax Crimes National Risk Assessment (NRA) Module & Training (Virtual delivery)		1				1	FID-LRA/FIA	Vehicle/transpo rtation, training room/ internet connection, recharge cards
								2	Coordinate alongside the FIA the conduct of NRA on tax crime		1		1	FID-LRA/FIA	Vehicle/transpo rtation, training room/ stipends, refreshment, internet		

DEPARTMENT																					
Commissioner General DIRECT RETPORTING (CGDIR)																					
															connection, recharge cards						
		3						Tax crime NRA report writing/validation				1		1	FID-LRA/FIA/WB	Working session/refreshment/remuneration					
		4						Develop a risk mitigation strategy/action plan based tax crime NRA report					1	1	FID-LRA/LRA/LEAs	Risk mitigation working session /refreshment					
		3.3.5	Improv ed employ ees' accoun tability					1	Employees ' criminal facilitation prevention efficiency	1. Criminal facilitatio n preventio n manual develop ed	1	Develop a tax crime facilitation prevention manual				1		1	FID-LRA/Stakehol ders	Tax crime and anti-corruption experts, crime prevention practitioners, legal team, etc.	
											2	Hold tax crime facilitation prevention (TCFP) working session /establish working group on TC with tax crime and other FCAs				1	2		3	FID/DTD/Cust oms/Experts/L EAs	Working group remuneration; commitment from relevant LRA depts./stakehol ders to attend meetings; refreshment
											3	Draft criminal facilitation prevention manual for would-be professional enablers of tax crimes					1		1	Working Group/coordi nated by FID	Working group remuneration; Commitment from WG & relevant LRA depts./stakehol ders to attend meetings

DEPARTMENT																
Commissioner General DIRECT RETPORTING (CGDIR)																
			Enhanced tax and tax-related crimes investigation	1	% of initiatives implemented to prevent tax and tax-related crimes		4	Validate TCFP manual					1	1	Internal /external stakeholders	Attendance of internal / external stakeholders, refreshment
						2. # of awareness for the prevention of criminal facilitation conducted/plan	1	Conduct Tax crime TCFP awareness for would-be professional enablers (internally/externally)				1	1	FID/TPS	Attendance of internal / external stakeholders, refreshment	
		1				Receives, analyses and investigates suspected tax crime related cases		1	1	1	1	4	FID Manager/Investigator	Manpower, internet connection, and analysis tools		
		2				Tracks and maintains reports of suspected tax evasion, manage the integrity of the cases reported		1	1	1	1	4	LRA-FID/FIA	Manpower, internet connection, and analysis tools		
	3. 3. 7						3	Coordinate the conduct of a comprehensive review of Liberia's legal framework for combatting tax crimes that includes the Liberia Revenue Code (LRC), Penal Code, Executive law,				1	1	2	LRA-FID/LEAs	Inadequate staff members; No budget/inadequate investigation tools

DEPARTMENT														
Commissioner General DIRECT RETPORTING (CGDIR)														
3. 3. 8	Attained client's confidence and trust	1	Tax crime/evasion.ML investigation awareness hand book for taxpayers developed	1	Coordinate the drafting / amending of the legal framework on tax and financial crimes in collaboration with other LEAs	4				1	1	2	LRA-FID/LEAs	Inadequate staff members; No budget/inadequate investigation tools
3. 3. 10	Improved annual performance reporting	1	Annual performance reporting efficiency rate (submission of Dept./DIV annual report to PSSPD within 3 months of proceeding year)	1	Draft tax crime and investigations awareness handbook for taxpayers	1			1			1	FID-LRA/FIA/Mojo	Commitment from relevant stakeholders to attend meetings/timely deliver on assigned tasks; implementation budget

DEPARTMENT															
Commissioner General DIRECT RETPORTING (CGDIR)															
Goal 5 : Improve collaboration and partnership															
			5.2.2	Improved communication and collaboration with stakeholders	1	Communication efficiency with Law Enforcement Agencies	1. # of MOUs established with law enforcement agencies/ total # of Law Enforcement agencies	Hold engagement meetings with targeted LEAs to review existing Moues with the LRA		1	1		2	LRA-FID/LEAs	Refreshment, commitment from relevant stakeholders to attend meetings/timely deliver on assigned; implementation budget
5.2	Strengthen domestic and international cooperation and partnerships	5.2.3	Improved international tax cooperation and collaboration	Partnership and Collaboration Index (PCI) = percentage on average of : 1.	1	# of stakeholders engagement on Fiscal Investigation matters	1	Hold discussion on TIWB/UNDP CI work plan		1			1	FID/LEAs	Commitment from other LEAs; refreshment
				revenue policy involv				2	Establish working group on World Bank		1			1	FID/LEAs

DEPARTMENT																
Commissioner General DIRECT RETPORTING (CGDIR)																
				ement 2. Stakeholders engagement s 3. international tax policies domesticated 4. automation of exchange of information 5. beneficial owner ship registered					tax crime assessment							
		5. 2. 4	Enhanced knowledge sharing and best practices		1	% of tax crime infestation collaboration with other law enforcement authorities	1	Conduct EOI engagement on tax related illicit flows in collaboration with targeted LEAs)				1	1	2	FID/LEAs	Timely engagement/EOI

DEPARTMENT																	
Commissioner General DIRECT RETPORTING (CGDIR)																	
		3. 2. 4	Improv ed intern al comm unicati on, coordi nation, integra tion, and collabo ration			# of internal co- operation engageme nts on FID tax investigati ons/progr ams		1	Hold tax crime awareness for taxpayers in collaboration with TPS			1	1		2	FID/TPS/Gene ral Staff	Commitment from relevant stakeholders to attend meetings/timel y deliver on assigned
		5. 2. 3	Improv ed intern ational tax cooper ation and collabo ration			# of engageme nts to combat tax crimes and other financial crimes		1	Participate in international tax crime stakeholders workshops/trai nings/conferen ces/			1			1	FID- LRA/HR/Stake holders	Senior management approval for capacity building programs

Commissioner General Direct Reporting (CGDIR)															
Transformation and Modernization Division (TMD)															
							Activities		QUARTERLY TARGET						
	OBJECTIVE		OUTCOMES	KPI		PI #			Q1	Q2	Q3	Q4	ANNUAL TARGET	RESPONSIBILITY	CHALLENGES
GOAL 1: Administer revenue legislation in an effective, fair, and transparent manner															
1.1	Increase effectiveness in the administration of Tax and Customs operations to maximize revenue	1.1.8	Developed and implemented DRM Strategy	Revenue collection performance	1	% of DRM activities achieved	1	DRM Strategy 1 implementation evaluation	1	-	-	-	1	Sr. M&E Officer	
							2	DRM strategy (2025 - 2029) approval and launch	1	-	-	-	1	AC	
							3	Monitoring & Evaluation visits	1	1	1	1	4	Sr. M&E Officer / Sr. Project Officer	
							4	Implementation progress review	1	1	1	1	4	Sr. Project Officer	
							5	Source funding for projects (proposals)	1	1	1	1	4	AC / Manager	
							6	Develop detailed DRMS implementation work plan	1	-	-	-	1	Sr. Project Officer	
							7	Implement activities in the DRM implementation work plan	1	1	1	1	4	AC / Manager / Sr. Project Officer	
							8	Support project procurement activities	1	1	1	1	4	Manager	



							9	Mobilize resources for projects	1	1	1	1	4	AC	
GOAL 3 : Build an effective institution through corporate governance, excellent leadership, human capital, and infrastructure development															
3.2	Implement Institutional Reforms	3.2.2	Modernized revenue administration	% of reforms implemented		% of core and administrative business processes automated	1	Support customs reform projects implementation	1	1	1	1	4	Sr. Project Officer / Manager	
							2	Support domestic tax reform projects implementation	1	1	1	1	4	Sr. Project Officer / Manager	
							3	Implement change management as per the LRA change management strategy	1	1	1	1	4	Sr. Project Officer	
3.3	Promote risks-based compliance, management and accountability	3.3.10	Improved annual performance reporting	Risk and accountability index	1	Annual performance reporting efficiency rate (submission of Dept./DIV annual report to PSSPD within 3 months of proceeding year)	1	Quarterly division report	1	1	1	1	4	Sr. M&E Officer / Sr. Project Officer	
							2	Annual division report	-	-	-	1	1	Sr. M&E Officer / AC	
							3	Annual DRM Implementation report	-	-	-	1	1	Sr. M&E Officer / AC	

DEPARTMENT															
Commissioner General Direct Reporting (CGDIR)															
Division															
Legal and Board Affairs															
GOAL 1 : Administer revenue legislation in an effective, fair, and transparent manner.															
									QUARTERLY TARGETS						
	Strategic OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Resources
	STRENGTHEN THE LEGAL REGULATORY FRAMEWORK		Conduct Protest, objections & Appeals hearings.	Rulings of Protest, objections & appeals hearing	10 protests, objections & appeals	# of protest cases heard / Plan		1 Receive, review and notify relevant dev/sec/unit of taxpayers' protest filed	2	2	2	4	10	Protest & Objection	Cartridges for printers, sheets,
								2 Conduct administrative protest hearing with dev/sec/unit and taxpayer	2	2	2	4	10-protest cases heard	Protest & Objection	
								3 Deletion and submit Administrative protest hearing report to CG	2	2	2	4	10	Protest & Objection	

					3	# of contracts drafted for Approval / Plan		1	Develop and submit for approval staff employment contract	187					187-staff employment contracts developed and submitted	Contract & Board	(laptops, Cartridges for printers, sheets )
								2	Developed and submit for approval Communication service contract	25					25-Communication service contracts developed and submitted	Contract & Board	logistics and stationaries(laptops, vehicle, projector and accessories etc.)
								3	Develop and submit for approval procurement contract	4	4	3	5	18-Procurement contracts developed and submitted	Contract & Board	equipment's(laptops, Cartridges for Photocopiers and printers)	
						# of Plan developed and Coordinated		1	Develop Annual Work plan for Legal department	1					1-Annual Work plan Developed	Contract & Board	equipment's(laptops, Cartridges for photocopier and printer)
								2	Coordinate the development of performance plans for Legal staff	12					12-Performance Plans drafted and Submitted	Contract & Board	Lack of equipment's(laptops, Cartridges)

					4	Board of Directors oversight efficiency	# of Board meetings held	1	Organize and conduct Board meetings to discuss strategic, policy, and operational matters		1	1	1	3- Board meetings organized	Contract & Board	Lack of equipment (laptops, Cartridges),
						# of Tax Debt Stock Recovered / Total Debt Stock	Consolidated generated automated debt stock	1	Engage with the Core Department to consolidate Tax Debt Stock	2	2	2	1	7 Engagements held	DMD/DTD/Customs	Full cooperation of DTD to the process
								2	Produce consolidated tax debt stock Report for both Domestic tax & Custom Departments				1	1- Debt Stock Report Produced	DMD	Full cooperation of DTD to the process
								1	Determine total debt stock by Age (0-10 years)	3years	2years	2years	3years	Classified the total debt stock (0-10 years) by the end of the fiscal year	DMD	Full cooperation of DTD to the process
		1.1.5	Improved tax debt recovery		1	# of consolidated debt stock analyzed by age.										

							2	Use available system to analyze debt stock age for Custom tax & DTD			2	2	4- Tax Debt Stock Analysis Conducted	DMD	Full cooperation of DTD to the process
							3	Recovery of Tax Debt			3		Tax Debt Recovered	Litigation & DMD	Production of system generated debt stock. Vices for Debt collection activities.
						<b>GOAL 2: Promote Voluntary compliance.</b>									
2.2	Enhance taxpayer knowledge of tax laws, rights, and obligations	2.2.1	Published taxpayers "Bill-of Rights"	Taxpayers Bill of right and updated information published	1	# of Taxpayers Awareness Conducted / Plan	1	Develop taxpayers advocates brochures, flyers, banners, stickers ,etc.	1000		500		1500- Taxpayers' Awareness brochures & Flyers Produced	TASU	Staffing, logistics and equipment stationaries(lap tops, vehicle, projector and accessories etc.)
						# of Taxpayers Complaints Received, Reviewed & filed	2	Conduct taxpayers advocate awareness and distribute fact sheets, brochures, flyers and stickers on the rights of taxpayers in various Universities , High Schools and	2	2	2	2	8- Taxpayers' Advocacy Awareness Conducted	TASU	Staffing; logistics and equipment stationaries(lap tops, vehicle, projector and accessories etc.)

									Communit es										
								3	Conduct awareness engagements with TBOs &CBOs across the 15 counties	3	3	3	4	15- Taxpayers' Awareness held across the counties	TASU	Staffing; logistics and equipment stationaries(lap tops, vehicle, projector and accessories etc.)			
								4	Receive and review taxpayers complaints filed	10	10	10	20	50- Taxpayers' Complains Received and Reviewed	TASU	Staffing; logistics and equipment stationaries (laptops, vehicle, projector and accessories etc.)			
							Taxpayer s' Bill of right drafted & Published			Develop Taxpayers' Bill of rights	1				1- Taxpayers' Bill of Right Published	TASU	Staffing; logistics and equipment stationaries(lap tops, vehicle, projector and accessories etc.)		
		2.2. 2	Published updated rulings and interpretation.				# of cases filed and Litigated /Total Cases Filed	Civil cases submitte d for litigation purposes.	1	Litigate tax cases involving civil matters	13	13	13	13	52-Cases involving Civil matters Litigated and published	LITIGATION	Logistics(vehicle s), stationeries,		
								Number of criminal tax cases prosecute d in collaborat ion with MOJ	2	Litigate tax cases involving criminal matters in collaboratio n with MOJ	1	1	1	1	4-Cases involving Criminal matters Litigated and published	LITIGATION	Logistics(vehicle s), stationeries,		

							Number of labor-related tax cases litigated in collaboration with MOJ	3	Litigate tax cases involving labor-related matters in collaboration with MOJ	1	1	2	1	5-Cases involving labor matters Litigated and published	LITIGATION	Logistics(vehicle s), stationeries,
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Commissioner General Direct Reporting (CGDIR)																
Policy Statistics & Strategic Planning Division (PSSD)																
GOAL 1: Administer revenue legislation in an effective, fair, and transparent manner.																
	OBJECTIVE		OUTCOMES	KPI	PI #	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Requirement	
1.1	Increase effectiveness in the administration of Tax and Customs operations to maximize revenue	1.1.1	Strengthened legal and regulatory frameworks	Revenue collection performance	1	Effective Implementation of Policy regulations		1	Coordinate the drafting of DTD Regulation as per the policy gaps identified in DTD	12		12	8	35 Regulations	Policy & Strategic planning unit	Man hours; funding
								2	Conduct follow-ups for CG's review and approval of 59 customs regulations and validation of 6 pending regulations	60	5			65 Regulation		Man hours
					2	CET Migration plan fully implemented		1	Conduct an analysis on current CET migration plan		1			1		
								2	Develop a proposal for the full implementation of the CET Migration plan			1 CET implementation proposal developed		1		



## Commissioner General Direct Reporting (CGDIR)

					3	Effective policy implementation		1	Engage MFDP to discuss policy options for GST on international travel, including a draft executive order or tax amendment act.	1					1	Policy & Strategic planning unit	
								2	Provide regular updates on all EOs, regulations, and budget policy measures for the Core Department —Customs & Domestic Tax.	1	1	1	1	4			
					4	Revenue Statistical reporting efficiency	Revenue numbers reconciliation engagements	1	Conduct monthly meetings with Return Processing to investigate and reconcile revenue numbers	3 quarterly meetings held	3 quarterly meetings held	3 quarterly meetings held	3 quarterly meetings held	12 reconciliation meetings held		Statistics unit	
							LITAS, TAS & alignment with new revenue charts of accounts	1	Hold working session to align new chart of accounts with LITAS and TAS	1 working session				1 working session		Statistics unit	

## Commissioner General Direct Reporting (CGDIR)

							1	Analyze and publish daily revenue performance flash	35	4	35	35	140 daily flash reports published	Statistics unit	
					1	Quarterly forecast proposition attainment	1	Compute quarterly percentage of forecast attained	1	1	1	1	4 actual quarterly actual collections against forecast computed	Statistics unit	
		1.1.2	Maximized Revenue Collection		1	Quarterly pottage of forecast achieved	2	Hold meetings with Customs & Domestic Tax to abreast said departments with the FY2025 Budget and its accompanying policy measures						Statistics unit	
						Budget and policy measures engagements	3	Hold bimonthly numbers meeting (preferably the second and fourth weeks in every month)	6	6	6	6	24 bi monthly numbers held	Statistics unit	

Commissioner General Direct Reporting (CGDIR)																
					2	Daily Exchange rate communication efficiency		1	Communicate prevailing exchange rates for update in ASYCUDA & LITAS as per CBL publications	6	6	6	6	24 exchange rate updates published	Statistics unit	
		1.1.4			4	Tax Expenditure Report publication		1	Collect, consolidate and analyze tax expenditure data from core departments					3	Statistics unit	
			Improved Management and Tax Expenditure Reporting		5	1 Completed Tax Gap Analysis Report			Coordinate a Tax Gap Analysis to identify revenue losses, enhance compliance strategies, and improve tax administration efficiency.			1		1	Policy & Strategic Planning	
		1.1.8			Developed and implemented DRM Strategy	6	3 Completed DRM Progress Report Produced			Track and evaluate the overall progress of the Domestic Resource Mobilization (DRM) framework by developing an M&E tracker.		1	1	1	3	

Commissioner General Direct Reporting (CGDIR)																
		1.1.9	Improved tax debt recovery			Annual tax debt assessment			Conduct assessment and report of all tax dept. in 2024		1			1 Annual tax debt assessment report	Statistics unit	
	GOAL 3 Build an effective institution through corporate governance, excellent leadership, human capital, and infrastructure development.															
3.1	Implement an effective Strategic Management System	3.1.1	Enhanced institution and executive management productivity	Strategic Management Index	1	% rating from the perception survey		1	Conduct an annual employees perception survey				1 survey conducted and findings produced	1 survey conducted	Policy & Strategic planning unit	
		3.1.2	Operationalized CSP using the BSC methodology			CSP adopted and launched	CSP Costed and Aligned with LRA Cost center budgeting	1	Complete the costing the LRA 5-years corporate Strategic Plan	CSP cost completed				CSP cost completed	Policy & Strategic planning unit	
					CSP Presentation for Board of Directors Developed		2	Develop CSP presentation for the LRA Board of Directors		1 Presentation developed			1 presentation developed	Policy & Strategic planning unit	Delay in approval from Senior management	
							3	Launch CSP 2025-2029		1 CSP launching program held			1 CSP launching program held	Policy & Strategic planning unit		

## Commissioner General Direct Reporting (CGDIR)

							Criteria: 3 CSP 2025- 2029 scorecard published	2	CSP Scorecard published annually					CSP evalua ted for year 1	CSP year 1 scorecard published	Policy &Strategic planning unit	Timely submissi on of complet ed work plans for Div./Sec /Unit
					2	CSP implementat ion efficiency	DIV/Sec/U nit Annual works plans 2025 developm ents coordinat ed, collated	1	Conduct Orientation for 2025 Annual Work plan development and implementati on	1 orienta tion work shop conduc ted					1 orientation work shop conducted	Policy & Strategic planning unit	lack of cooperat ion from some units
					2			Review 21 DIV/Sec/Unit work plans and forwarded to EDQARD	21 review s conduc ted					21 reviews conducted	Policy & Strategic planning unit	Timely submissi on of final work plans	
							PSSPD quarterly Evaluation report	1	Produce and submit PSSPD Quarterly evaluation reports and submit to EDQARD	1	1	1	1	4 Evaluation reports	Policy & Strategic planning unit		

## Commissioner General Direct Reporting (CGDIR)

							Annual work plan automated	1	Complete the automation of the annual work plan, linking it to the HR Performance Plan.	Automated annual work plan launched			Automated annual work plan launched	Policy & Strategic planning unit	
								2	Conduct training for use of automated work plan	3 training sessions conducted			3 working sessions conducted	Policy & Strategic planning unit	
								3	In collaboration with HR EDAD and MISD, align the LRA HR performance management system with the CSP work plan through Data Analytics functions	Alignment completed and functional			Alignment completed and functional	Policy & Strategic planning unit	
3.2	Implement institutional reforms	3.2.1	Aligned organogram with LRA Business Strategy	% of Institutional reforms implemented	1	LRA Structure and organogram assessment		1	Review LRA's structure and organogram and consider the inclusion of newly	1 review conducted			1 Review conducted	Policy & Strategic planning unit	

Commissioner General Direct Reporting (CGDIR)														
								established divisions (STD, EDAD, GNPDP, NRTD, GSD, etc.)						
							2	Conduct further analysis about the proposed vehicle acquisition policy to ascertain whether all staff across the LRA (aside from staff in managerial roles) can benefit	1 analysis report produced				1 analysis report produced	Policy & Strategic planning unit
		3.3.9	Strengthened internal compliance and controls		1	Audit compliance efficacy	1	Conduct quarterly progress reviews on audit compliance and submit reports to senior management.		1			1	Policy & Strategic planning unit
3.3	Promote risks-based compliance, management and accountability	3.3.10	Improved annual performance reporting	Risk and accountability index	2	Annual performance reporting efficiency rate (submission of Dept./DIV annual report to PSSPD within 3 months of proceeding year)	1	Produce and submit PSSPD Activity report for inclusion into LRA Annual report	1 report prepared and submitted				1 report prepared and submitted	Policy & Strategic planning unit

Commissioner General Direct Reporting (CGDIR)																
					3	Annual report published		1	Request annual activities report from various Div./Sec/unit	1 notice and 2 reminders circulated via emails				1 notice and 2 reminders circulated	Policy & Strategic Planning Unit	Timeline ss in reconciling the revenue numbers from core department
	Improved communication and collaboration with stakeholders							2	Analyze , consolidate and publish annual report		Report published				Report published per TADAT requirement	Policy & Strategic Planning Unit
3.4	Build capacity and enhance productivity	3.4.1	Enhanced competence, increased motivation and staff retention	Capacity and Productivity efficiency rate	1	Staff recruitment and position regularization attainment		1	Conduct a comprehensive review and advise management on all acting positions within the LRA		1 reviewed conducted			1 reviewed conducted	Policy & Strategic Planning Unit	
								2	Develop and implement a structured recruitment plan		1 structured recruitment plan developed			1 structured recruitment plan developed		



## Commissioner General Direct Reporting (CGDIR)

### Goal 5: Improve collaboration and partnership.

5.1	Adhere to local and international performance benchmark	5.1.1	Improved performance relative to monitoring framework (PEFA, TFA, World Bank, TADAT, RAFIT, etc.)	Performance benchmarks adherence efficiency	1	TADAT Recommendations implemented	1	Develop a monitoring framework to track progress on TADAT recommendations and submit quarterly update	1	1	1	3 quarterly tracking reports produced	Strategic Partnership Unit	
5.2.	Strengthen domestic and international cooperation and partnerships	5.1.2	Improved collaboration on Revenue Policy development and implementation	Partnership collaboration efficiency	1	# of revenue policy with LRA involvement	1	In collaboration with MFDP, engage relevant stakeholders to ensure full implementation of ECOWAS' directives and supplementary Acts.					Policy & Strategic Planning Unit	
					2	Partnership collaboration efficiency	1	Engage partners through regular communications	1	1	1	1	Strategic Partnership Unit	Lack of logistics, stationary, funding
							3	Request technical assistance from IMF on tax gap	1 request submitted			1 request submitted	Strategic Partnership Unit	

## Commissioner General Direct Reporting (CGDIR)

									analysis and other capacity building opportunities							
							4	Respond timely to stakeholders' communication (request,)	15(+ or -5)	15(+ or -5)	15(+ or -5)	15(+ or -5)	60(+or -10 communications) responded to	Strategic Partnership Unit	Lack of logistics, stationary, funding	
							5	Conduct knowledge sharing and networking opportunities			1	1	2		Timely approval of proposed Knowledge sharing with other RAs from senior management; funding	
								4	Coordinate with the CG's Office the reactivation of the LRA Foundation	2 meetings held	2 meetings held			4 meetings held to reactivate Foundation	Strategic Partnership Unit	Catering, Stationery, full commitment by senior management
							5	Represent LRA at international conferences and workshops	1	1	1	1	4	Strategic Partnership Unit	Senior management approval and funding	
		6						Benchmark implement	6	Conduct bi-annual benchmarks		1 benchmark		1 benchmark	2 Annual benchmarks	

## Commissioner General Direct Reporting (CGDIR)

						tation efficiency		progress analysis		analysis report produce d		analysi s report produc ed	progress report produced		
					1	# of revenue policy with LRA involvement		In collaboration with MFDP, engage relevant stakeholders to ensure full implementati on of ECOWAS' directives and supplementa ry Acts.	1				1		
	5.2. 2	Improved communi cation and collaborat ion with stakehold ers		1	ATO Data validated and posted on portal			Upload Data on ATO Data portal	Collect ATO data		ATO data collected report produced			1 ATO Data collection report produced	Statistics Unit
							2			ATO data report uploade d on portal			1. ATO data report uploaded on portal	Statistics Unit	
							3	Attend capacity workshops for knowledge sharing, vetting of indicators, and data validation				x		Statistics unit	

Commissioner General Direct Reporting (CGDIR)																
					4	Budget hearing engagements		1	Analyze previous revenue trends and present draft revenue estimates for revenue generating ministries and agencies; timely preparation of MACs for budget hearing.	x				1. Revenues and draft revenue estimates for MACs produced and submitted to national legislature	Strategic Partnership Unit	Delay in obtaining Budget hearing schedule from the Legislative budget office
					5	Revenue budget forecast produced		1	Distribute budget circular to stakeholders for revenue estimates			X		# of MACs & Business	Statistics unit	

## Commissioner General Direct Reporting (CGDIR)

								2	、	Analyze previous revenue trends and present draft revenue estimates for revenue generating ministries and agencies; timely preparation of MACs for budget hearing .		X				Statistics Unit	
								3	In collaborating with MFDP, conduct working sessions to produce revenue estimates			X	xxx working session conducted	Strategic Partnership Unit			

DEPARTMENT															
Commissioner General Direct Reporting (CGDIR)															
Division															
Communication and Public Affairs(CMPA)															
GOAL 2:Promote Voluntary compliance.															
							Activities	QUARTERLY TARGET							
	OBJECTIV E		OUTCOME S	KPI	P I #	PI		Q1	Q2	Q3	Q4	ANNUAL TRGET	RESPONSIB ILITY	CHALLENGES	
2. 2	Enhance taxpayer knowledge of tax laws, rights, and obligations.	2.2. 2	Published updated rulings and interpretation.	Taxpayers Bill of right and updated rulings published	1	# of rulings and interpretation published	1	Publish rulings and interpretation on online media as provided by Legal	1 rulings and interpretation published	1 rulings and interpretation published	rulings and interpretation published	rulings and interpretation published	4 rulings and interpretation published	CMPA	Delay by legal in submitting rulings and interpretation
							2	Publish rulings and interpretation in traditional media (Print) as provided by Legal	1 rulings and interpretation published	1 rulings and interpretation published	1 rulings and interpretation published	1 rulings and interpretation published	4 rulings and interpretation published	CMPA	Delay by legal in submitting rulings and interpretation and approval of publication funds by management

DEPARTMENT														
Commissioner General Direct Reporting (CGDIR)														
Goal 3: Build an effective institution through corporate governance, excellent leadership, human capital, and infrastructure development.														
3.1	Implement an effective Strategic Management System	3.1.5	Improved communication, decision making and increased productivity through effective change management framework.	Strategic Management Index	1	Staff satisfaction rate	1	Conduct survey on staff satisfaction	1 Staff survey template developed	1 Validation and awareness on survey template	1 Rollout survey	Complete survey and report	1 surveys conducted on staff communication	CMPA
							2	Develop staff survey model/template	Staff survey template developed					CMPA
							3	Implement survey finding			Staff survey findings implemented			CMPA
							4	Conduct impact Assessment on staff satisfaction survey				staff survey impact Assessment		CMPA
3.2	Implement Institutional Reforms	3.2.4	Improved Internal communication and coordination.	% of reforms implemented	1	% of staff with LRA email address	1	Conduct Assessment of staff without LRA email address	1 Prepare for assessment	Assessment conducted for Number of staff without LRA email versus those with emails.	Number of staff without LRA email enrolled and added to all staff email		Number of staff without LRA email versus those with emails.	CMPA  MISD and HR Cooperation

DEPARTMENT Commissioner General Direct Reporting (CGDIR)														
					2	% of staff awareness conducted on the use of LRA intranet	1	Prepare Awareness materials and resources		Awareness materials prepared and ready for use			5 Intranet use awareness conducted	CMPA
							2	Conduct Intranet use awareness at HQ			CGDR, DCGAA, GSD, DCGTA	CD and DTD		CMPA Lack of Cooperation from Departments
3.3	Build capacity, and enhance accountability and productivity	3.3.10	Improved annual performance reporting	Capacity, Accountability and productivity efficiency rate	1	Annual performance reporting efficiency rate (submission of Dept./DIV annual report to PSSPD within 3 months of proceeding year)	1	Prepare and submit CMPA Annual Report	Submit to Policy Division	Submit to Policy division	Submit to Policy Division	Submit to Policy Division	Annual performance reporting efficiency rate (submission of Dept./DIV annual report to PSSPD within 3 months of proceeding year)	
					2	Number of publications facilitated	1	Issue Press releases	10 event based press releases	10 event based press releases	10 event based press releases	10 event based press releases	40 Press releases issued	The absence of activities or events for publicity; approval from



DEPARTMENT Commissioner General Direct Reporting (CGDIR)														
														Managem ent
						2	Issue Public Service Announce ments	12 Public Service Announce ments	12 Public Service Announce ments	12 Public Service Announce ments	14 Public Service Announce ments	48 Public Service Announce ments		Lack of funding, technical support and Managem ent approval
					3	Number of Tax informatio n contents produced and branded	1	Tax Informatio n contents Disseminat ed	4 Contents	4 Contents	4 Contents	4 Contents	16 Tax Informatio n Disseminat ed	Equipmen t, internet and resources
					4	Number of Media Engageme nts initiated and facilitated	1	Talk shows	26 Radio talk shows	26 Radio talk shows	26 Radio talk shows	26 Radio talk shows	104 Radio talk shows	Lack of funding, technical support and Managem ent approval
							2	Press Conference / Media engagemen t facilitated		Facilitate 1 Press Conference / Media engagemen t		Facilitate 1 Press Conference / Media engagemen t	2 Press Conference s/ Media engagemen ts facilitated	Availabilit y of CG/Senior Managem ent's support
							3	Media Coverage of activities and events facilitated	4 media coverage	4 media coverage	4 media coverage	4 media coverage	16 Media Coverage	
						Number of Public engageme nts Initiated	1	Number of public inquiries and FOI responded to	10 inquiry responses	10 inquiry responses	10 inquiry responses	10 inquiry responses	40 responses	Managem ent and legal responses

DEPARTMENT Commissioner General Direct Reporting (CGDIR)														
					Media and Communic ation n Training		Media and Communic ation n Training		1 Customs training	1 Media training		2 Media and Communic ation n Training		
					Building partnershi p for visibility			Signing partnershi p with rural and urban radios						
					Produce News Magazine		1 LRA Watch				1 LRA Watch			
					Improved Communic ation with Taxpayer		Reviewing and updating of website and Channels	1 Review and update	1 Review and update	1 Review and update	1 Review and update	4 Reviews and website update		
					Self- generated tax informatio n content			1 Contents	1 Contents	1 Contents	1 Contents	1 Self- generated Contents		

## Deputy Commissioner General for Technical Affairs (DCGTA)

DEPARTMENT															
Deputy Commissioner General for Technical Affairs															
Division															
Enterprise Design Quality and Results Division (EDQAED)															
GOAL 3: Build an effective institution through corporate governance, excellent leadership, human capital, and infrastructure development.															
								QUARTERLY TARGETS							
	Strat egic OBJE CTIVE	OUTCOMES		KPI	PI #	PI	Activities		Q1	Q2	Q3	Q4	ANNUAL TARGET	Respon sibility	Resources require for implementation
3 . 1	Imple ment an effect ive Strat egic Mana gemen t Syste m	3. 1. 2	Operati onalized CSP using the BSC method ology.	Strategi c Manag ement Index	1	Work Plan monit oring & evalua tion efficie ncy	1	Conduct four (4) Monitoring and Evaluation on the Annual work plan	Produced One M&E Report	Produc ed One M&E Report	Produced One M&E Report	Produced One M&E Report	Produce d Four(4) M&E Report	EDRS	Manpower
							2	Conduct bi- annual Evaluations on all LRA Projects and the Work plan Implementa tion		one evaluat ion		one evaluation	Produce two(2) Evacuati on Reports	EDRS	Manpower / Vehicle
							3	Conduct one (1) joint Work plan and Monitoring Evaluation Automation end user training	One end user training				Conduct one End User Training	EDRS	Projector & Computer

3 · 2	Implement Institutional Reforms	3.2.1	Aligned organogram with LRA Business strategy	% of reforms implemented	1	# of Business Processes aligned with the new organogram developed	1	Identify and Document Twenty four (24)Business Processes	6 Business process developed and documented	6 Business process developed and documented	6 Business process developed and documented	24 Business process developed and documented	EDRS	Manpower	
		3.2.5	Re-engineered policies and operating procedures.		1	SOP redesigning rate	1	Redesign 8 existing SOPs	2 existing SOPs to be redesigned and documented	2 existing SOPs to be Redesigned and Documented	2 existing SOPs to be Redesigned and Documented	8 existing SOPs to be Redesigned and Documented	EDRS	Manpower	
							2	Design 12 new SOPs	3 new SOPs designed	3 new SOPs design	3 new SOPs designed	12 new SOPs design	24 new SOPs Designed	EDRS	Manpower
							3	Conduct 12 SOPs end-users trainings		conduct 6 SOPs end-user training		conduct 6 end-user training	12 SOPs end-users trainings across Departments Conducted	EDRS	Projector, Computer, notes and flip board
			2	SOP approval rate	1	Conduct follow-ups with Business Owners and Management on the approval of 12 SOPs Developed		1 follow-ups memo attached with SOPs dashboard developed for		1 follow-ups memo attached with SOPs dashboard developed for approval	2 follow-ups for the approval 24 SOPs	EDRS			

									approval					
						2	Conduct two phases Spot Check for all TBOs and CBOs around the counties on SOPS implementation		Phase 1		Phase 1	Two (2) Phases	EDRS	Transportation / Vehicle
3 . 3	Promote risks based compliance , management and accountability	3. 3. 9	Strengthened internal compliance and controls	Risk and accountability index	1	# of quality assurance Reviews Conducted	1	Review 200 Audit Cases and produce report	50 audit cases review and report	50 audit cases review and report	50 audit cases reviewed and reported	200 audit cases reviewed and reported	QAS	Printers
							3	Collaborate with HR Training Section to conduct two (2) trainings for Quality Assurance Staff		Training Provided	Training Provided	Conduct 2 Training Provided	QAS	Projector, notepad
					2	# of Institutional level review conducted/plan	1	Conduct 4 Institutional level review across the LRA	Conduct 1 Institutional level review	Conduct 1 Institutional level review	Conduct 1 Institutional level review	Transportation and Travel allowance	QAS	

		3. 3. 10	Improve d annual perform ance reportin g		3	Annua l perfor mance report ing efficie ncy rate (subm ission of Dept./ DIV annua l report to PSSPD within 3 month s of proce ding year)	1	Produce EDQARD Annual for inclusion in to Annual report	1 Annual activities report produce					1 Annual activities report produce d	AC office	
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**DEPARTMENT**  
**Deputy Commissioner General for Technical Affairs (DCGTA)**

**Division**  
**Entreprise Risk Management Compliance Division (EMRCD)**

**GOAL 3: Build an effective institution through corporate governance, excellent leadership, human capital, and infrastructure development.**

3 · 3								QUARTERLY TARGETS						
	OBJECTIVE	OUTCOMES		KPI	PI		Activities	Q 1	Q2	Q 3	Q4	ANNUAL TRGET	RESPONSI BILITY	CHALLENGES
	Promote risks based compliance, management and accountability	3.3.1	Embed ded risk culture	Risk and accountabili ty index	1	Number of risk awareness messages sent to all staff	1  • Quarterly risk awareness messages send to all staff via email, to improve staff risk aware culture	1	1	1	1	4	ERM, MIS, & Institution nel Complianc e Sections	Internet Connectivity and adhoc activities

		3.3.2	Improv ed risks identific ation and mitigati on strateg y			& number of quarterly trainings for new staff	3	conduct quarterly risk awareness trainings sessions to educate employees on risk concepts, policies, and procedures and specific risks relevant to their roles/business areas	N / A	1	1	1	3	AC & Managers	ad-hoc activities, coordination challenges with HR	
					1	Number of risk Manageme nt committee charters developed	1	Development of Risk Committee charters for relevant business areas		10	N/ A	N/A	100%	AC/Manag ers	adhoc activities	
					2	Number of risk Manageme nt committee trainings conducted	2	Conduct risk management trainings for relevant risk management committees, to educate them on how to conduct their meetings and document and report risk identified	N / A	10	N/ A	N/A	100%	AC/Manag ers	Lack of Corporation from other divisions and members of the risk management committees	
					3	Number of Risk Registers developed	3	Develop risk registers for business areas	N / A	17	N/ A	N/A	100%	AC/Manag ers	Lack of Corporation from other divisions and members of the risk management committees	
					4	Number of Risk Mitigation plans developed	4	Develop risk mitigation template for business areas	N / A	17	N/ A	N/A	100%	AC/Manag ers	adhoc activities	
		3.3.3	Enhanc ed stakeho lders' confide nce		1	Number of business areas risk Identified, assessed, prioritized and ranked	1	Identify, assess, prioritize, and rank risks linked to LRA strategic objectives, and business level objectives		50%	50 %		100%	AC/Manag ers	Lack of cooperation from business areas	
					2	Number of Risk Champions	2	work with department/division/secti on heads to identified		17	N/ A	N/A	100%	AC/Manag ers	Lack of Corporation from Strategic	



						identified in each relevant business unit, and provided TORs		employees in their business areas, and provide TOR to act as risk champions for their business areas							objectives owners
					3	Number of Risk Management Committee Meetings held, Monthly	3	On a monthly basis, provide stakeholders with periodic updates on identified risks, mitigation strategies, and progress via monthly meetings		81	27	27	81	AC/Managers	Ad hoc activities, schedule conflict, staff constraint
					4	Number of Risk Management Committee Meetings held, quarterly	4	Provide stakeholders with periodic updates on identified risks, mitigation strategies, and progress via quarterly meetings by Customs and Domestic Tax	2	2	2	2	8	AC/Managers	Ad hoc activities, schedule conflict, staff constraint
					5	Workshop held to validate to strategic risks identified, assessed and ranked	5	Organize interactive workshop where internal stakeholders can validate corporate risks identified, assessed and ranked	N / A	1	N / A	N/A	1	AC/Managers	Ad hoc activities, schedule conflict, staff constraint
					6	Number of Enterprise Risk Management and Compliance Steering Committee Meetings held quarterly	6	Provide senior management team with periodic updates on identified risks, mitigation strategic, and progress via enterprise level risk management committee	N / A	1	1	1	3		CG could want more committee meetings beyond the quarterly meetings. Schedule conflict.

							7	Ensure IT steering committee meeting is held quarterly, to update senior management on IT initiatives.	1	1	1	1	4	IT Risk Manager & AC	CG could want more committee meetings beyond the quarterly meetings. Schedule conflict and lack of cooperation from the IT department
		3.3.4	strengthened risk governance framework				1	Review and update the exiting ERM Policy Manual		1	N/A	N/A	1	AC	Unplanned compliance reviews and other requests from management may prevent the AC completing the update
							2	Review and update ERM Implementation Manual		100%	N/A	N/A	1	AC	Unplanned compliance reviews and other requests from management may prevent the AC completing the update
							3	Review and update risk actors TORs		17	N/A	N/A	17	AC	Unplanned compliance reviews and other requests from management may prevent the AC completing the update
							4	Review and update IT Steering Committee Charter/TOR	N/A	1	N/A	N/A	1	AC/Manager Kolli	Unplanned compliance reviews and other requests from management may prevent the



						7	Development of compliance tracking/recommendation follow-up database	25	25	25	25	100	Managers & AC	Ad hoc activities and lack of cooperation from business areas
		3.3.10	Improved annual performance reporting		Quarterly and Annual performance reporting efficiency rate (submission of Dept./DIV quarterly and annual report to EDQARD/PSSPD within 1 month of preceding quarter and 3 months of proceeding year)	1	4 Quarterly reports and 1 annual report on the monitoring, review of corporate, operational, IT, institutional compliance, and tax & customs risk	1	1	1	1	1 annual and 4 quarterly reports	MIS_Risk, Compliance Risk, ERM_Risk	ad-hoc activities, and interference of planning annual planning process

DEPARTMENT																
Deputy Commissioner General for Technical Affairs (DCGTA)																
Division																
Taxpayers Service Division(TPSD)																
GOAL 2: Promote Voluntary compliance.																
									Activities		QUARTERLY TARGET					
	OBJEC TIVE		OUTC OMES	KPI	PI #	PI	Criter ia	Activi ties #	Activities	Q1	Q2	Q3	Q4	ANNUAL TRGET	RESPON SIBILITY	CHALLENGES
2 · 1	Decent ralize revenu e collecti on to increas e volunt ary compli ance	2.2 .1	Enhan ced servic e deliver y.	Volunt ary compli ance increas ed	1	Taxpa yer Servic es Index	Tax Educa tion criteri a ( of plann ed outre ach progr ams conduct ed )	1	simplify tax Laws, rules, regulations, processes, procedures and effectively communicated them to tax payers using all available platforms to enhance and strengthen compliance.	2	2	2	2	8 informatio n materials simplified and communic ated to taxpayers	Educatio n, inquiries and informat ion	1) printing, stationary, and lack of collaboration from internal departments, divisions sections, and units
								2	Conduct awareness on compliance with key tax sector groups including collaboration with the GNFPD to engage Schools, NGOs and GOL entities.	5	5	5	5	20 awareness conducted alongside with GNPD	Educatio n, inquiries and informat ion	lack of vehicle of cooperation and collaboration from GOL entities

								3	Conduct tax education outreach on Real Property, VAT, EFD, Excise Stamp, and LITAS using the following mediums: community town hall meetings, Roadshows, Radio shows, Tax Clinics, Tax Symposiums, dramas, print, electronic, social media and etc.,.	18 community radio shows, 6 social and electronic media publications; 2 community outreach and engagements all targeted towards LITAS, VAT, RET, EFD, Excise Stamp, and digital payment solutions.	18 community radio shows, 6 social and electronic media publications; 2 community outreach and engagements all targeted towards LITAS, VAT, RET, EFD, Excise Stamp, and digital payment solutions.	18 community radio shows, 6 social and electronic media publications; 2 community outreach and engagements all targeted towards LITAS, VAT, RET, EFD, Excise Stamp, and digital payment solutions.	18 community radio shows, 6 social and electronic media publications; 2 community outreach and engagements all targeted towards LITAS, VAT, RET, EFD, Excise Stamp, and digital payment solutions.	72 community radio shows, 24 social and electronic media publications; 12 community outreaches and engagements all targeted towards LITAS, VAT, RET, EFD, Excise Stamp, and digital payment solutions.	Education, inquiries and information	Resource constraints including the lack of vehicles and availability of DSA
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DEPARTMENT																
Deputy Commissioner General for Technical Affairs (DCGTA)																
Division																
Taxpayers Service Division(TPSD)																
GOAL 2: Promote Voluntary compliance.																
									Activities		QUARTERLY TARGET					
OBJEC TIVE		OUTC OMES	KPI	PI #	PI	Criter ia	Activi ties #	Activities	Q1	Q2	Q3	Q4	ANNUAL TRGET	RESPON SIBILITY	CHALLENGES	
							4	Conduct regional Real Property tax awareness within the four regions in Liberia and the diaspora community.	1	1	1	1	4 regional real property tax awareness conducted and 2 diaspora engagements	Education, inquiries and information	Resource constraints including the lack of vehicles and availability of DSA	
							1	Respond to taxpayers' inquiries via call center	25	25	25	25	90% of 100 taxpayer inquiries resolved	Education, inquiries and information	Unavailability of modernize and well equip call center and 24 hours toll free phone lines	
							2	Respond to taxpayers' inquiries via email	3	3	3	3	90% of 12 taxpayer inquiries resolved	Education, inquiries and information	Lack of consistent internet access	

DEPARTMENT																
Deputy Commissioner General for Technical Affairs (DCGTA)																
Division																
Taxpayers Service Division(TPSD)																
GOAL 2: Promote Voluntary compliance.																
										Activities		QUARTERLY TARGET				
	OBJEC TIVE		OUTC OMES	KPI	PI #	PI	Criter ia	Activi ties #	Activities	Q1	Q2	Q3	Q4	ANNUAL TRGET	RESPON SIBILITY	CHALLENGES
								3	Respond to taxpayers' inquiries via social media (Facebook, WhatsApp, and etc.)	8	8	8	8	90% of 32 taxpayer inquiries resolved	Educatio n, inquiries and informat ion	Lack of consistent internet access
								4	Ensure that tax Laws, rules, regulations, processes, procedures are simplified and effectively communicated to tax payers using all available platforms to enhance and strengthen compliance.	2	2	2	2	VAT education/ awareness outreach throughout the 8 of the 15 Counties	Educatio n, inquiries and informat ion	Resource constraints including the lack of vehicles and availability of DSA



DEPARTMENT																
Deputy Commissioner General for Technical Affairs (DCGTA)																
Division																
Taxpayers Service Division(TPSD)																
GOAL 2: Promote Voluntary compliance.																
									Activities		QUARTERLY TARGET					
	OBJEC TIVE		OUTC OMES	KPI	PI #	PI	Criter ia	Activi ties #	Activities	Q1	Q2	Q3	Q4	ANNUAL TRGET	RESPON SIBILITY	CHALLENGES
								5	Distribute Periodic reminders via SMS & Email blast	3	3	3	3	12 sums & email blast per annual for tax compliance reminders provided to taxpayers	Educatio n, inquiries and informat ion	Resource Constraint
					2	# of servic e deliver y assess ment condu ct at intern al and extern al	1. # servic e delive ry assess ment t condu cted	1	Conduct service delivery assessment at TBOs and CBOs within the 15 counties	1	1	1	1	4 service delivery assessment t conducted in the 15 counties at TBOs and CBOs	Bank and Service Delivery monitori ng Section	Resource constraints including the lack of vehicles and availability of DSA

DEPARTMENT																
Deputy Commissioner General for Technical Affairs (DCGTA)																
Division																
Taxpayers Service Division(TPSD)																
GOAL 2: Promote Voluntary compliance.																
									Activities		QUARTERLY TARGET					
OBJEC TIVE		OUTC OMES	KPI	PI #	PI	Criter ia	Activi ties #	Activities	Q1	Q2	Q3	Q4	ANNUAL TRGET	RESPON SIBILITY	CHALLENGES	
					servic e provid ers		2	Conduct service delivery assessment at Service Centers in Montserrat	1	1	1	1	8 service delivery assessment t conducted at Service Centers in Monrovia	Bank and Service Delivery monitoring Section	Resource constraints including the lack of vehicles and availability of DSA	
							3	Compliance review of Service Level Agreements with external service providers including Commercial Banks and Mobile Money Service Providers.	1	1	1	1	4 compliance review conducted on Service Level Agreement with Commercial Banks and Mobile Money Service providers	Bank and Service Delivery monitoring Section	1). Resource constraints, including vehicles and fuel, 2) lack of cooperation from external service providers, 3) Noncompliance by external service provides to service level and mutual expectations MOUs.	

DEPARTMENT																
Deputy Commissioner General for Technical Affairs (DCGTA)																
Division																
Taxpayers Service Division(TPSD)																
GOAL 2: Promote Voluntary compliance.																
									Activities		QUARTERLY TARGET					
OBJEC TIVE		OUTC OMES	KPI	PI #	PI	Criter ia	Activi ties #	Activities	Q1	Q2	Q3	Q4	ANNUAL TRGET	RESPON SIBILITY	CHALLENGES	
							4	Conduct regional customer service training for all front line staff at Service Windows, TBOs, CBOs and HQ	1	2	2	1	6 customers service refresher training conducted regionally	Bank and Service Delivery monitoring Section	1) Resource constraints, including vehicles and fuel, 2)Counties inaccessible during the rainy season due to extreme weather conditions.	
							5	Implement a pilot One Stop Shop Customer Service Center to enhance voluntary compliance, and reduce compliance cost	One Stop Shop setup	One Stop Shop operationalized	One Stop Shop operationalized	One Stop Shop operationalized	One Stop Shop setup and operationalized	Bank and Service Delivery monitoring Section	Staff, logistics, stationary and funds	

DEPARTMENT																
Deputy Commissioner General for Technical Affairs (DCGTA)																
Division																
Taxpayers Service Division(TPSD)																
GOAL 2: Promote Voluntary compliance.																
									Activities		QUARTERLY TARGET					
	OBJEC TIVE		OUTC OMES	KPI	PI #	PI	Criter ia	Activi ties #	Activities	Q1	Q2	Q3	Q4	ANNUAL TRGET	RESPON SIBILITY	CHALLENGES
3 . 3	Promo te risks based compli ance, manag ement and accoun tability	3.3 .10	Impro ved annual perfor mance reporti ng	Risk and accoun tability index	1	Annua l perfor mance reporti ng efficie ncy rate (submi ssion of Dept./ DIV annual report to PSSPD within 3 month s of proce ding year)		1	Submit TPSD annual report for inclusion into LRA annual report					TPSD annual reports submitted within due date		lack of comprehensive institutionalized /standardized reporting format.

**DEPARTMENT**  
**Deputy Commissioner General for Technical Affairs (DCGTA)**

**Records Management Section(RMS)**

**GOAL 3: Build an effective institution through corporate governance, excellent leadership, human capital, and infrastructure development.**

							Activity	QUARTERLY TARGET						
	OBJECTIVE		OUTCOMES	KPI		PI		Q1	Q2	Q3	Q4	ANNUAL TRGET	RESPONSIBILITY	CHALLENGES
3.2	Implement Institutional Reforms	3.2.	Improved Records Management System.	% of reforms implemented	1	Record Management System automated	1 Train existing staff to effectively scan documents.	12 trainings conducted				12 trainings conducted	RMS Manager	Staff willingness to learn from training
							2 Conduct evaluation of trained staff		1 training evaluation report produced quarterly	1 training evaluation report produced quarterly	1 training evaluation report produced quarterly	3 training evaluation reports produced		
							2 Request to DCGTA for the procurement of 3 additional scanners and 3 additional staff	3 follow-ups made through memorandum per quarter	3 follow-ups made through memorandum per quarter	3 follow-ups made through memorandum per quarter	3 follow-ups made through memorandum per quarter	12 follow-ups made through memorandum per quarter	RMS Manager	Delay in approval of requisition

DEPARTMENT															
Deputy Commissioner General for Technical Affairs (DCGTA)															
Records Management Section(RMS)															
GOAL 3: Build an effective institution through corporate governance, excellent leadership, human capital, and infrastructure development.															
								Activity	QUARTERLY TARGET						
	OBJECTIVE		OUTCOMES	KPI		PI			Q1	Q2	Q3	Q4	ANNUAL TRGET	RESPONSIBILITY	CHALLENGES
							3	Collaborate with MIS about automation of documents.	Submitrequest to MIS & DCGTA for approval on the storage of scanned documents	2 Follow ups with DCGTA & MIS through memorandums made	2 Follow ups with DCGTA & MIS through memorandums made	2 Follow ups with DCGTA & MIS through memorandums made	6 Follow ups with DCGTA & MIS through memorandums made	MIS, RMS Manager	Delay in RMS automation of documents.
							4	Collaborate with MIS about how to present electronic documents on website.	Submit request to DCGTA for approval about how MIS will present electronic documents on website	2 Follow ups with DCGTA, MIS through memorandum made	2 Follow ups with DCGTA, MIS through memorandum made	2 Follow ups with DCGTA, MIS through memorandum made	6 Follow ups with DCGTA, MIS through memorandum made	MIS, RMS Manager	Delay from MIS and budget constraints.
3.3	Promote risks based compliance, management and accountability	3.3.10	Improved Annual Performance Reporting	Risk and accountability index	1	Annual performance reporting efficiency rate (submission of Dept./DIV annual report to PSSPD within 3 months of	1	Develop RMS annual activities report for inclusion into LRA Annual Report 2024	RMS annual activity report submitted to PSSPD				RMS annual activity report submitted to PSSPD	RMS Manager	Power outage, lack of internet connectivity

DEPARTMENT														
Deputy Commissioner General for Technical Affairs (DCGTA)														
Records Management Section(RMS)														
GOAL 3: Build an effective institution through corporate governance, excellent leadership, human capital, and infrastructure development.														
								Activity	QUARTERLY TARGET					
	OBJECTIVE		OUTCOMES	KPI		PI			Q1	Q2	Q3	Q4	ANNUAL TRGET	RESPONSIBILITY
						proceedin g year)								CHALLENGES

<b>DEPARTMENT</b> <b>Deputy Commissioner General for Technical Affairs (DCGTA)</b>												
<b>National Revenue Accounts And Reconciliation Section</b>												
GOAL 1: Administer revenue legislation in an effective, fair, and transparent manner.												
						QUARTER						
	OBJECTIVE	OUTCOMES			Activities	Q1	Q2	Q3	Q4	ANNUAL TRGET	RESPONSIBILITY	Resources Needed
1.1	Increase effectiveness in the administration of Tax and Customs operations to maximize revenue	1.1.7	Enhanced reconciliation of all revenue accounts	1	Conduct daily reconciliation of the Central Bank of Liberia and Commercial Banks for the Year 2025	60	60	60	60	240	NRARS	Internet
				2	Conduct monthly reconciliation of the Central Bank of Liberia and Commercial Banks for the Year 2025	3	3	3	3	12	NRARS	Internet
				3	Conduct year-to-date bank reconciliation of the Central Bank of Liberia and Commercial Banks for the Year 2025				1	1	NRARS	Internet, Vehicle and Scratch Cards
				4	Conduct joint in house reconciliation with TPSD, MIS, and Policy Unit with the objective of reducing variance at the end of the fiscal year	12	12	12	12	48	NRARS	Internet



**DEPARTMENT**  
**Deputy Commissioner General for Technical Affairs (DCGTA)**

**National Revenue Accounts And Reconciliation Section**

GOAL 1: Administer revenue legislation in an effective, fair, and transparent manner.

					QUARTER						
	OBJECTIVE	OUTCOMES		Activities	Q1	Q2	Q3	Q4	ANNUAL TRGET	RESPONSIBILITY	Resources Needed
				5 Verify, analyze and reconcile cash revenue and revenue instruments (Treasury Receipts from Collection Windows) for the Year 2025	12	12	12	12	48	NRARS	Internet, Vehicle, Scratch Cards and computers
				6 Verify, analyze and reconcile cash revenue and revenue instruments (Rural Flag Receipts from Tax Business Offices) for the Year 2024 (Monthly)	3	3	3	3	12	NRARS	Internet, and computers
				7 Verify, analyze and reconcile cash revenue and revenue instruments (Rural Flag Receipts from Customs Business Offices) for the Year 2025 (Monthly);	3	3	3	3	12	NRARS	Internet, and computers

**DEPARTMENT**  
**Deputy Commissioner General for Technical Affairs (DCGTA)**

**National Revenue Accounts And Reconciliation Section**

GOAL 1: Administer revenue legislation in an effective, fair, and transparent manner.

					QUARTER						
	OBJECTIVE	OUTCOMES		Activities	Q1	Q2	Q3	Q4	ANNUAL TRGET	RESPONSIBILITY	Resources Needed
				8 Assignment of revenue instruments to CBOs, TBOs, and Banks as needed	3	3	3	3	12	NRARS	Internet, printer and computers
				9 Complete reconciliation and sign off on accounts by LRA, MFDP and CBL technicians for the Year 2025	1	1	1	1	4	NRARS	Internet, Vehicle and Scratch Cards
				10 Request and prepare training for taxpayer reconciliation; pilot taxpayer reconciliation		1			1	NRARS	Internet, capacity building and computers
				11 Conduct on a bi-annual basis a physical and onsite verification of Receipts, Ledgers, Procedures, and Transactions of TBOs and CBOs. Report findings		1		1	2	NRARS	Vehicle, Scratch Cards and DSA
3.3	Promote risks based compliance, management and accountability	3.3.10	Improved annual performance reporting	1 Develop (NRANRS) Annual Activity Report (2024)	1				1	NRARS	vehicle and resources to secure venue for retreat

<b>DEPARTMENT</b> <b>Deputy Commissioner General for Technical Affairs (DCGTA)</b>												
<b>National Revenue Accounts And Reconciliation Section</b>												
GOAL 1: Administer revenue legislation in an effective, fair, and transparent manner.												
					QUARTER							
	OBJECTIVE	OUTCOMES		Activities	Q1	Q2	Q3	Q4	ANNUAL TRGET	RESPONSIBILITY	Resources Needed	
				1	Conduct four (4) awareness meetings with Commercial Banks	1	1	1	1	4	NRARS	Vehicle and Scratch Cards
				2	Email forty-eight (48) sweeping notices to Commercial Banks	12	12	12	12	48	NRARS	Internet, Computers and Scratch Cards
				3	Conduct four (4) joint reconciliation meetings (LRA, MFDP, and CBL)	1	1	1	1	4	NRARS	Internet, Scratch Cards and Vehicle
				4	Complete reconciliation and sign off on accounts by LRA, MFDP and CBL technicians for the Year 2025;				1	1	NRARS	Internet, Scratch Cards and Vehicle

DEPARTMENT														
Deputy Commissioner General for Technical Affairs (DCGTA)														
Section														
Office of Professional Responsibilities Section (OPRS)														
Goal 1: Administer Revenue Legislature in an effective fair and transparent manner														
								QUARTER						
	OBJECTIVE	OUTCOMES		KPI	PI #	PI	Activities	Q1	Q2	Q3	Q4	ANNUAL TARGET	RESPONSIBILITY	Challenges
							Receive Applicants and administer Customer's Brokers Test		Administer 150 Customs Brokers Test	Administer 100 Customs Brokers Test	Administer 50 Customs Brokers Test	300 Customs Brokers Test	OPRS	
1.1	Increase effectiveness in the administration of Tax and Customs operations to maximize revenue	1.1.1	Strengthened legal and regulatory frameworks	Revenue collection performance	1	% of brokers and tax practitioners adherence to tax administration regulations	Issue licenses to New individual Customs Brokers and Tax Practitioners	Issue license to 0 Customs Brokers and 5 Tax Practitioners	Issue license to 75 New Customs Brokers and 5 Tax Practitioners	Issue license to 60 new Customs Brokers and 5 Tax Practitioners	Issue license to 40 new Customs Brokers and 5 Tax Practitioners	Issue license to 175 New Customs Brokers and 20 Tax Practitioners	OPRS	funding for awareness may (or may not) be approved
							Renew licenses to Customs Brokers	Renew 20 Customs licenses	Renew 25 Customs licenses	Renew 75 Customs licenses	Renew 100 Customs Brokers licenses	Renew 220 Customs Brokers licenses	OPRS	
							Renew licenses to Tax Practitioners	Issue licenses to 10 Tax Practitioners	Issue license to 5 Tax Practitioners	Issue license to 10 Tax Practitioners	Issue license to 20 Tax Practitioners	Issue license to 45 Tax Practitioners	OPRS	

							Conduct Investigation of professional mal-Practice by Customs Brokers and Tax Practitioner s	2 cases	1 case	1 case	1 case	5 (+or -1) cases investigated	OPRS	
							Conduct Awareness through Stake holders engagement (The Tax Institute & the Brokers Association)	1 meeting Conducted for each	1 meeting Conducted for each	1 meeting Conducted for each	1 meeting Conducted for each	8 engagement meetings Conducted with stakeholders	OPRS	funding for awareness may (or may not) be approved
							2 In collaboration with & Media maximize the licensing enforcement of through various radio talk shows programs, newspapers & announcements	NONE	Newspaper 1month and 1 month announcement	3 Radio talk shows	NONE	3 Radio Stations appears, 1 month announcement and newspaper	OPRS	Budgetary Constraint from Management to pay for Radio Appears

							3	Direct reminder to CB & TP through WhatsApp Chatroom	send out 1 WhatsApp notification	send out 2 WhatsApp notification	send out 1 WhatsApp reminder	Send out 1 WhatsApp reminder	Send out 5 WhatsApp reminders	OPRS	Budgetary Constraint from Management to pay for Scratch Cards to send messages
							1	Work with MISD to populate and launch the Online Apps to find licensed Brokers and Tax Practitioners	Have 1 monthly engagement meetings with MISD to populate Apps	Have 1 monthly engagement meetings with the MISD to populate Apps	Have 1 engagement meetings with the MISD to populate Apps	Have 1 engagement meetings with the MISD to launch Apps	Have 8 yearly engagement meetings with the MISD	OPRS & MISD	The availability of the MISD programers to meet monthly
							2	Customs Brokers awareness and information sharing at various borders	NONE	1 visitation	2 visitation	2 visitation	5 visitation at various borders	OPRS	Funding approval
Goal 3: Build an effective institution through corporate governance, excellent leadership, human capital, and infrastructure development.															
		3.3.10	Improved annual performance reporting	Risk and accountability index		Annual performance reporting efficiency rate (submission of	1	Prepare and Submit to PSSPD OPRS Report					Submit Annual Activities Report for 2024		

						Dept./DIV annual report to PSSPD within 3 months of proceedin g year)										
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DEPARTMENT														
Deputy Commissioner General Technical Affairs (DCGTA)														
Enterprise Data Analytics														
GOAL 1: Administer revenue legislation in an effective, fair, and transparent manner.														
								QUARTER						
	OBJECTIVE		OUTCOMES	KPI	PI #	PI	Activities	Q1	Q2	Q3	Q4	ANNUAL TRGET	RESPONSIBILITY	Resources
						# of Feasibility Study Report completed  # of priority divisions identified	1 Conduct Feasibility Study and Identify Core Business and Administrative Divisions Needing Data Analytics Tools	1- Feasibility Study Conducted	1- Feasibility Study Conducted			2 Feasibilities study conducted	EDAD Research Team	Stationary
1.1	Increase effectiveness in the administration of Tax and Customs operations to maximize revenue	1.1.5	Automated and integrated Revenue administration systems	Revenue collection performance	1	# of Automation Roadmap Developed  # of Backend systems automated using Analytics tools/Plan	2 Develop an Automation Roadmap		1- Roadmap Developed			1- Automation Roadmap Developed	EDAD Assessment Team	Stationary
							3 Automate some Backend Core business processes to enhance Revenue Reconciliation, Reporting and Analysis		3-Apps Developed	4-Tools Developed	3-Apps Developed	10 Automation achieved	EDAD Development Team	Software Tools & ICT infrastructure



Goal 3: Build an effective institution through corporate governance, excellent leadership, human capital, and infrastructure development.															
	OBJECTIVE		OUTCOMES	KPI		PI			Q1	Q2	Q3	Q4	ANNUAL TRGET	RESPONSIBIL ITY	Resources
3.3	Promote risks based compliance, management and accountability	3.3.10	Improved annual performance reporting	Risk and accountability index	1	Annual performance reporting efficiency rate (submission of Dept./DIV annual report to PSSPD within 3 months of proceeding year)	1	Produce EDAD activities report for inclusion into LRA Annual report for 2024	1-Report produced and submitted				1-EDAD activities report for 2024 produced and submitted	AD ED	Stationaries
Goal 4: Improve service delivery through automation and decision making through data driven technologies.															
4.3	Improve ICT governance that will ensure effective and efficient use of ICT in enabling the LRA to achieve its business strategy	4.3.	Strengthened Data Analytics	ICT framework developed and implemented	1	# of applications developed using data analytics Tools / Total # of Applications planned * 100.	1	Identify Core business and administrative (Back offices) divisions within LRA that need data analytics tools to enhance productivity.	10-Back offices identified				10 Functioning areas identified	AD ED Assessment Team	ICT Team, Survey tool
							2	Develop Applications using data analytics tools on the Enterprise	3 Apps developed	3 Apps developed	2 Apps developed	2 Apps developed	10 Functional Application developed	AD ED Development Team	Software Tools, ICT infrastructure

							level to enhance Revenue Reconciliation, Reporting and Analysis							
						3	Rollout Applications		2 -Apps Rollout	4 -Apps Rollout	4 -Apps Rollout	10 Developed Applications Rollout and Operationalized	EDAD Implementation Team	ICT Equipment and Logistics
						4	Monitor, Evaluate, and Improve Application Functionality	1 -M&E Conducted	1 -M&E Conducted	1 -M&E Conducted	1 -M&E Conducted	4 M & E Conducted	AD ED	Vehicle and other Logistics
					Post-training performance improvement reports		Conduct Rehearsal Training for All CBOs and TBOs' Staff	1- Rehearsal Training Conducted (CBOS' STAFF)	1- Rehearsal Training Conducted (CBOS' STAFF)	1- Rehearsal Training Conducted (TBOS' STAFF)	1- Rehearsal Training Conducted (TBOS' STAFF)	4 Rehearsal Training Conducted & Staff Performance Report Produced	EDAD Training Team	Training Manuals, Trainers and Logistics

Deputy Commissioner General for Administrative Affairs (DCGAA)

DEPARTMENT																
Deputy Commissioner General for Administrative Affairs (DCGAA)																
Budget & Finance Division (B&FD)																
GOAL 3	Build an effective institution through corporate governance, excellent leadership, human capital, and infrastructure development.															
									QUARTERLY TARGETS							
	Strategic Objective	OUTCOMES		KPI		PI	Criteria	Activities		Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Challenges
3.1		3.1.3	Effective Resource Allocation	Strategic Management Index	1	Cost center Budgeting Implemented	% of expenditure against budget on planned activities	1	Develop and implement cost center budgeting plan	Cost center budgeting template developed and distributed to Department and streamlined				Cost center budget implemented	Budget and Reconciliation Section	Lack of automation
								2	Produce budget performance report	Quarter one budget performance produced	Quarter two budget performance produced	Quarter 3 budget performance produced	Quarter 4 budget performance produced	Annual budget report produced		
3.3	Promote risks based compliance, management and	3.3.10	Improved Annual Performance	Risk and accountability index	1	Annual performance reporting efficiency		1	Prepare and submit 2023 annual report	2023 annual report submitted				Report submitted	Financial Management and Reporting Section	Lack of automation

	accountability		Reporting		y rate (submission of Dept./DIV annual report to PSSPD within 3 months of proceeding year)		2	Acquire account software		Begin testing and rollout of software			Prepare reports using software	Financial Management and Reporting Section	Lack Financial resource
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DEPARTMENT															
Deputy Commissioner General for Administrative Affairs (DCGAA)															
Human Resource Division															
GOAL 3: Build an effective institution through corporate governance, excellent leadership, human capital, and infrastructure development.															
									QUARTERLY TARGETS						
	Strategic OBJECTIVE	OUTCOMES		KPI		PI	Criteria	Activities	Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Challenges
		3.1.3	Effective resource allocation		1	Competent HR sourced & deployed enterprise wide	Capacity Development support to the Onboarding process of new hires	1 Conduct orientation session along with recruitment unit for all new hires		40%	40%	30%	100%	Training Unit	

								2	conduct competency based induction training program for all new hires					100%	Training Unit	
3.4	Build Capacity and enhance productivity	3.4.1	Enhanced competence and increased motivation and staff retention	Capacity and productivity efficiency rate	1	% Learning and Development integrated in LRA work culture	1. Peer to Peer learning programs established	1	Develop the peer to peer learning strategy and procedure		50%	50 %		100%	Training Unit	
								2	Organize and execute the peer to peer learning program			50 %	50 %	100%	Training Unit	
							2. Enterprise Computer Skills Training Program Implemented	1	Develop training program and plan for computer skills training	30%	60%			100%	Training Unit	
								2	Execute that computer skills trainings program in line with the training plan			50 %	50 %	100%	Training Unit	
							Develop and Implement Enterprise Training Plan for 2025		Conduct Training Needs Assessment and Use information from department and the PMS to develop the Training Plan.	10%	20%	40 %	30 %	100%	Training Unit	
							3. Career learning Program Designed and implemented	1	Develop the concept and strategy for the Career learning program	100 %				100%	Training Unit	
								2	Conduct awareness and information session for the		100 %			100%	Training Unit	

								career learning program									
							3	Conduct the first phase of the career learning program with selected career areas and staff			50 %	50 %	100%	Training Unit			
							4. Leadership Skills Development Program implemented	1	Develop Course learning material and curriculum for the leadership training	100 %				100%	Training Unit		
								2	Conduct awareness and information session for the Leadership training program		40%	60 %		100%	Training Unit		
								3	Conduct the first phase of the Leadership training program		50%	50 %		100%	Training Unit		
							7. Knowledge Management Program (Knowledge and Skills Transfer Program.)	1	Develop concept and procedures for the knowledge sharing program		100 %			100%	Training Unit		
								2	conduct awareness and information session for all participants in the knowledge transfer program			50 %	50 %	100%	Training Unit		
								3	Conduct the knowledge transfer program		30%	30 %	40 %	100%	Training Unit		

		3.4.2	Improved employees' performance		Robust performance oriented culture established	Development of the E-Learning Platform	1	Develop the LRA E-Learning platform with MISD Support	20%	20%	30 %	30 %	100%	Training Unit	
							2	launch the LRA E-Learning platform officially			50 %	50 %	100%	Training Unit	
							3	Develop report on the usage of the LRA E-Learning platform			50 %	50 %	100%	Training Unit	
						Contribute to the development of the HR Strategy			50 %	50 %	100%				
						Core and Back support Offices Regular Refresher & Competency Improvement Program	1	Develop the concept and procedure for the refresher and competency improvement program	20%	20%	30 %	30 %	100%	Training Unit	
							2	Conduct information and awareness about the Refresher and competency improvement program	20%	20%	30 %	30 %	100%	Training Unit	
								Design the plan for implementing the program	20%	20%	30 %	30 %	100%	Training Unit	



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**DEPARTMENT**  
**Deputy Commissioner for Administrative Affairs(DCGAA)**  
General Service Department

## Procurement Section

**GOAL 3: Build an effective institution through corporate governance, excellent leadership, human capital, and infrastructure development.**

										QUARTERLY TARGETS						
	Strategic OBJECTIVE	OUTCOME S #	OUTCOME	KPI	PI #	PI	Criteria	Activit y #	Activity	Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibilit y	Challenges
3.1	Implement an effective Strategic Management System	3.1.3	Effective resource allocation	Strategic Management Index	1	Annual procurement plan developed and implemente d	1. Annual procurement plan developed	1	Develop annually plan	Submit procuremen t to PPCC approval				Annual procuremen t plan developed and submitted to PPCC	Procurement Section	
							2. % of Procurement initiatives implemente d in line with plan	1	Implémente procurèrent activités on procurèrent portal	11	17	17	14	59	Procurement Section	Timely availability of budget and other supporting information on upcoming Procurement activities

3.3	Promote risks based compliance, management and accountability	3.3.10	Improved annual performance reporting	Risk and accountability index	1	Annual performance reporting efficiency rate (submission of Dept./DIV annual report to PSSPD within 3 months of proceeding year)		1	Produce procurement annual activity report and submit to GSD for inclusion in GSD's annual activities to be featured in LRA Annual Report 2024	Procurement report produced and submitted to GSD				1 annual activity report for Procurement section produced	Procurement Section	
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DEPARTMENT Deputy Commissioner for Administrative Affairs(DCGAA)														
Stores Management Section														
GOAL 3 : Build an effective institution through corporate governance, excellent leadership, human capital, and infrastructure development.														
No.	Strategic Objective	Outcome #	Outcome	KPI	PI	Criteria	QUARTERLY TARGETS				ANNUAL TARGET	Responsibility	Challenges	
3.3	Promote risks-based compliance, management and accountability	3.3.10		Risk and accountability index	Annual performance reporting efficiency rate (submission of Dept./DIV annual report to PSSPD within 3		1	Produce stores management annual activities report for inclusion for GAS Portion of LRA annual report	Report produced and submitted			Report produced and submitted	Stores Management Unit	

					months of proceeding year)											
3.5	Build, upgrade, and secure infrastructure	3.5.4	Upgraded storage facility		Additional Storage facility constructed at HQ		1	Construct additional storage facility at HQ				1 storage facility constructed	1 additional storage facility constructed			Lack of funding from Management

DEPARTMENT Deputy Commissioner for Administrative Affairs(DCGAA) General Service (GSD)																				
Transportation Section																				
GOAL 3: Build an effective institution through corporate governance, excellent leadership, human capital, and infrastructure development.																				
														QUARTERLY TARGETS						
	Strategi c OBJECTI VE	OUTCOMES	KPI			Strategi c Objectiv es		Outcom e	KIP	PI	Criteria +I6	Activities	Q1	Q2	Q3	Q4	ANN UAL TAR GET	Responsi bility	Challen ges	

3.1	Implement an effective Strategic Management System	3.1.4	Effective fleet management	Strategic Management Index	1	3.1	Implement an effective Strategic Management System	3.1.5	Effective fleet management	Strategic Management index (Average percentage of LRA Strategic Management Accomplished)	Fleet management efficiency	1. LRA Fleet management plan developed	1	Developed LRA Fleet Management Plan To Maintain, Service and Insure (70) operational vehicles .		Draft developed and submitted for approval				Transportation unit	delay in approval
												% of fleet management activities achieved	1	Implement fleet management plan		purchase 20 vehicles	purchase 10 vehicles	completion of 30 vehicle purchase	4 activities achieved	Transport management Unit (TMU)	Delay in management approval
													2	Maintain LRA fleet quarterly	All 68 vehicle	All 68 vehicle	All 68 vehicle	All 68 vehicle	All 68 vehicles		Delay in management approval

3.3	Promote risks based compliance, management and accountability	3.3. 10	Improved annual performance reporting	Risk and accountability index	1	3. 3	Promote risks-based compliance, management and accountability	3.3. 10	Improved annual performance reporting	Risk and accountability index (Average percentage of risk and accountability achieved )	Annual performance reporting efficiency rate (submission of Dept./DIV annual report to PSSPD within 3 months of proceeding year)		1	Develop Fleet management annual activities report for inclusion into GSD portion of LRA Annual report	report developed and submitted						Annual activities report developed	
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**DEPARTMENT**  
**Deputy Commissioner for Administrative Affairs(DCGAA)**  
**General Service (GSD)**

Facility Management Section																
GOAL 3	Build an effective institution through corporate governance, excellent leadership, human capital, and infrastructure development.															
									QUARTERLY TARGETS							
	Strategic OBJECTIVE	OUTCOMES		KPI		PI	Criteria	Activities		Q1	Q 2	Q3	Q4	ANNUAL TARGET	Responsibilit y	Challenge s
3.3	Promote risks based compliance, management and accountability	3.3.10	Improved annual performance reporting	Risk and accountability index	1	Annual performance reporting efficiency rate (submission of Dept./DIV annual report to PSSPD within 3 months of proceeding year)		1	Produce Facility management annual activities report for inclusion into GSD Portion of LRA Annual Report	Report produced and submitted				Report produced and submitted	Facility Management Section	
3.5	Build, upgrade, and secure infrastructure	3.5.2	Upgraded existing LRA HQ and Business offices	Real Infrastructure Conformity index	1	HQ & Business offices upgraded	1. # of structural sections at HQ renovated	1	Renovate Roof at HQ		X			7 sectoral section renovated	Facility management Section	Lack of adequate funding
								2	Renovate Data center, bath rooms and tile replacement at 1st & 2nd floor		X					

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## DEPARTMENT

## Security Management Section (SMS)

															QUARTERLY TARGETS						
	Strategic OBJECTIVE	OUTCOMES		KPI			OBJECTIVE		OUTCOME	KPI	PI #	PI	Criteria	Activities	Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Challenges

3 3	Promote risks based compliance, management and accountability	3.3 .10	Improved annual performance reporting	Risk and accountability index	1	3 .3	Promote risks based compliance, management and accountability	3.3 .10	Improved annual performance reporting	Risk and accountability index	1	Annual performance reporting efficiency rate (submission of Dept./ DIV annual report to PSSPD within 3 months of proceeding year)		1	Produce SMS annual activities report for inclusion in GSD portion of LRA Annual Report	Report produced and submitted				SMS Annual activity report produced		
		3.5 .4	Strengthened Security infrastructure		1	3 .5	Build, upgrade, and secure infrastructure	3.5 .4	Strengthened Security infrastructure	Real Infrastructure Conformity index	1	Security surveillance installed in HQ, Freeport and RIA	Criteria 1: # of locations electronic (cameras) and human surveillance installed	1	Identify positions for installation of 82 pieces of surveillance cameras (CCTV) in HQ	Prepare and submit installation diagram for 82 pieces of surveillance cameras in HQ	Submit one documentary request for installation and reactivation of 82 pieces of CCTV in HQ	Submit three documentary follow-ups (one a month) for installation and reactivation of 82 pieces of CCTV in HQ	82 pieces of Electronic surveillance (CCTV) installed and reactivated in HQ	Positions identified and 82 pieces of surveillance cameras installed)	Security Management Section, SMS	





																	Freepo rt)	urban busine ss offices	CCTV system .	y covera ge. 2 CCTV operat ors recruit ed 2 office spaces identifi ed CCTV operat ors in 6 counti es monit ored CCTV Perfor mance		
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Customs Department (CD)



CUSTOMS DEPARTMENT															
GOAL 1:Administer revenue legislation in an effective, fair, and transparent manner.															
									QUARTERLY TARGETS						
	Strategic OBJECTIVE	OUTCOMES		KPI	PI #	PI	Criteria	Activities	Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Challenges
1.1	Increase effectiveness in the administration of Tax and Customs operations to maximize revenue	1.1.2	Maximized Revenue collection	Revenue collection performance	1	% of customs revenue collected/target	(figure representing customs projects needed)	1				2	At least two customs procedures drafted for review and approval, published and made visible at CBOs and other places which equals 100%. Whereas one customs procedure drafted and approved, published and made visible is equal to 50%	Customs Policy Division (Trade and Tariff)	
								2	25%	25%	25%	25%	All Yellow and Red lane goods declarations submitted by declarants vetted	Customs Policy Division (Centralized Assessment Unit(CAU))	

CUSTOMS DEPARTMENT															
GOAL 1:Administer revenue legislation in an effective, fair, and transparent manner.															
									QUARTERLY TARGETS						
	Strategic OBJECTIV E	OUTCOMES		KPI	PI #	PI	Criteria	Activities	Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Challen ges
								3 Make adjustment in values to when there are justifiable reasons to reject them/ or change tariff classification when products are found to be wrongly classifies	25%	25%	25%	25%	Make adjustment in values to all yellow and red lane declarations when there are justifiable reasons to reject them/ or change tariff classification when products are found to be wrongly classified which is equal to 100%. 25% represents quarterly adjustment in values goods.	Customs Policy Division (Centralized Assessment Unit(CAU)	

## CUSTOMS DEPARTMENT

**GOAL 1: Administer revenue legislation in an effective, fair, and transparent manner.**

									QUARTERLY TARGETS							
	Strategic OBJECTIV E	OUTCOMES		KPI	PI #	PI	Criteria	Activities		Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Challen ges
								4	Effectively manage transit, transshipment and bonded warehouse procedures consistent with the relevant provision of the Revenue Code as amended, including the provision of guarantee, the payment of annual license fees, and exit of goods from Liberia (in the case of exit and transshipment)	25%	25%	25%	25%	All goods placed under transit, transshipment and warehousing procedures managed by the end of 2025	Customs Policy Division (Bonded Warehouse & Transshipment)	
								5	Conduct routine post clearance audit	10	20	20	15	65 routine Post Clearance Audit conducted	Customs Compliance and Enforcement, (Post Clearance Audit (PCA))	

CUSTOMS DEPARTMENT															
GOAL 1:Administer revenue legislation in an effective, fair, and transparent manner.															
									QUARTERLY TARGETS						
Strategic OBJECTIVE	OUTCOMES		KPI	PI #	PI	Criteria	Activities		Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Challenges
							6	Apply penalties and fines for non-compliant traders/importers	25%	25%	25%	25%	Penalties and fines applied for all non-compliant traders/importers	Customs Ports Operation	
							7	Process goods declaration using HS rate as in the migration plan	25%	25%	25%	25%	100% of goods declaration processed	Customs Ports Operation	
							8	Validate goods using agreement on customs valuation method	25%	25%	25%	25%	100% of goods validated	Customs Ports Operation	
							9	Conduct examination of goods cleared	25%	25%	25%	25%	100% of goods examined	Customs Ports Operation	

CUSTOMS DEPARTMENT															
GOAL 1:Administer revenue legislation in an effective, fair, and transparent manner.															
									QUARTERLY TARGETS						
Strategic OBJECTIVE	OUTCOMES		KPI	PI #	PI	Criteria	Activities		Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Challenges
							10	Participate in vessel onboarding at LPRC and prepare outturn petroleum report	25%	25%	25%	25%	100% participation on vessel onboarding and outturn petroleum report produced	Customs Ports Operation	
							11	Reconcile monthly collections and deposits from rural borders	57 monthly reconciliations conducted	57 monthly reconciliations conducted	57 monthly reconciliations conducted	57 monthly reconciliations conducted	228 monthly reconciliations conducted	Customs Ports Operation	
							12	Conduct enforcement action by monitoring all sub-ports at land border	1	1	1	1	4 enforcements conducted	Customs Ports Operations	



CUSTOMS DEPARTMENT															
GOAL 1:Administer revenue legislation in an effective, fair, and transparent manner.															
									QUARTERLY TARGETS						
Strategic OBJECTIVE	OUTCOMES		KPI	PI #	PI	Criteria	Activities		Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Challenges
							13	Review existing procedures for Seaports, land borders, airports, and other ports to ensure conformity with the Liberia Revenue Code as amended and other laws as well as policies and regulations	1	1	1	1	Four (4) customs procedures at various ports of entry reviewed	Customs Policy Division	
							14	Draft Amendments for review and approval where necessary to conform with laws, policies, and regulations.	25%	25%	25%	25%	Four (4) customs procedures at various ports of entry and or exit.	Customs Policy Division	

CUSTOMS DEPARTMENT															
GOAL 1:Administer revenue legislation in an effective, fair, and transparent manner.															
								QUARTERLY TARGETS							
Strategic OBJECTIVE	OUTCOMES		KPI	PI #	PI	Criteria	Activities	Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Challenges	
							15	Distribute and enforce short payment bills	25%	25%	25%	25%	100% of short payments bills distributed	Collection and Enforcement Unit/ASIU/	
							16	Process all duty free requests consistent with law and policy.	25%	25%	25%	25%	100% of duty free request processed	Duty Free Unit	
				3	Audit Recovery Efficiency Rate	1. # of ratios of audit yield to amounts assessed	17	Conduct 65 taxpayers education awareness program during Post Clearance Audit to enhance compliance	10	20	20	15	65 taxpayers education awareness program conducted	Compliance and Enforcement (Post Clearance Audit (PCA))	
							18	Conduct 4 issues oriented audit	1	1	1	1	4 issues oriented audits conducted	Compliance and Enforcement (Post Clearance Audit (PCA))	
				5	% of unpaid taxes collected	1. Amount of unpaid taxes collected/ Amount assessed X 100	19	Respond to suspected smuggling cases	25%	25%	25%	25%	100% of suspected cases responded to	ASIU	

CUSTOMS DEPARTMENT															
GOAL 1:Administer revenue legislation in an effective, fair, and transparent manner.															
								QUARTERLY TARGETS							
Strategic OBJECTIV E	OUTCOMES		KPI	PI #	PI	Criteria	Activities	Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Challen ges	
							20 Conduct a nationwide tour and identify potential spot used for smuggling activities	1			1	2 nation-wide tours to nitrify potential spot used for smuggling activities conducted	ASIU		
							21 Establish of ASIU Hubs	2				2 ASIU Hubs in Clay and Cotton Treetop prevent smuggling conducted	ASIU		
							22 Recruit and Deploy informants in Urban and Rural CBOs	50%	50%			Fifteen Informants recruited and deployed in all urban and rural CBOs	ASIU		
							23 Respond to all risk alerted shipment	25%	25%	25%	25%	100% all risk alerted shipments responded to	ASIU		

CUSTOMS DEPARTMENT																	
GOAL 1:Administer revenue legislation in an effective, fair, and transparent manner.																	
									QUARTERLY TARGETS								
	Strategic OBJECTIV E	OUTCOMES		KPI	PI #	PI	Criteria	Activities		Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Challen ges	
								24	Conduct intelligence and fraud investigation	25%	25%	25%	25%	100% intelligence and fraud invest raged	ASIU		
				6	Revenue enforceme nt rate	1. # of joint enforceme nt conducted /Plan	27	Conduct desk audit and inventory of investment incentive holders (Manufactur ing sector)	1	1	1	1	4 desk audit and inventory of investment incentive holders (Manufactur ing sector) conducted	PCA			

CUSTOMS DEPARTMENT															
GOAL 1:Administer revenue legislation in an effective, fair, and transparent manner.															
								QUARTERLY TARGETS							
Strategic OBJECTIVE	OUTCOMES		KPI	PI #	PI	Criteria	Activities	Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Challenges	
							28	Conduct joint surveillance and physical inspection of incentive holders (Manufacturing sector)		1		1	2 joint surveillance and physical inspections of incentive holders (Manufacturing Sector) conducted	ASIU	
							29	In Collaboration with domestic tax department, review and deny tax clearance sequent from delinquent tax	25%	25%	25%	25%	100% of tax clearance request from delinquent taxpayers denied	Collection and Enforcement	
							30	Analyze data of investment incentive holders in the manufacturing sector to support joint enforcement operations		50%		50%	100% of data of investment incentive holders analyzed	Customs Risk and Enforcement	

CUSTOMS DEPARTMENT															
GOAL 1:Administer revenue legislation in an effective, fair, and transparent manner.															
									QUARTERLY TARGETS						
Strategic OBJECTIVE	OUTCOMES		KPI	PI #	PI	Criteria	Activities		Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Challenges
	1.1.3	Simplified and published Customs procedures		1	% of procedures simplified and published		31	Conduct routine data surveillance for valuation compliance				1	1 routine data surveillance for valuation compliance on high tax commodities conducted	Customs Policy (Trade & Tariff)	
							32	In collaboration with Media and Communication and GSD to publish approved procedures			Approved customs procedures published		Approved customs procedures published	Customs Policy (Trade & Tariff)	

CUSTOMS DEPARTMENT															
GOAL 1:Administer revenue legislation in an effective, fair, and transparent manner.															
									QUARTERLY TARGETS						
	Strategic OBJECTIVE	OUTCOMES		KPI	PI #	PI	Criteria	Activities	Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Challenges
		1.1	Improved data integrity		1	Data reliability rate	1. Large tax-Accurate biodata Segmentation Accurate tax account Accurate tax account balance Medium tax-Biodata and segmentation Small tax-Biodata and segmentation Customs-ASYCUDA Data Quality	33 Conduct two (2) refresher trainings for all CBOs on the ASYCUDA application		1		1	Two (2) refresher trainings for private sector (Brokers) for CBOs (Bo-Waterside, Buchanan, Ganja, and Freeport) on the ASYCUDA application conducted	Customs Modernization Unit/ASYCUDA Functional Team	
								34 Conduct 2 assessment and in depth analysis of the usage of the customs systems and infrastructure				2	Two (2) assessment and in depth analysis of the usage of the customs systems and infrastructure conducted	Customs Modernization Unit	

CUSTOMS DEPARTMENT															
GOAL 1:Administer revenue legislation in an effective, fair, and transparent manner.															
									QUARTERLY TARGETS						
Strategic OBJECTIV E	OUTCOMES		KPI	PI #	PI	Criteria	Activities		Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Challen ges
		1.1 .7	Developed and implement ed DRM Strategy	1	% of DRM activities achieved		35	Coordinate the conduct of two internal stakeholder (TPSD and Communicat ion) training in basic customs courses.		1		1	Two (2) internal stakeholder training (TPSD and Communicat ion) in basic customs courses conducted	Customs Modernization Unit/MIS	
							36	Rollout ASYCUDA to remaining CBOs				1	Rollout ASYCUDA to remaining CBOs by the end of 2025 which equals 100%.	Customs Modernization Unit/MIS/Ports Operations	
							37	Conduct 1 multi-stake holder engagement meeting with the business community and at least one stakeholder dialogue			1	1	2 multi-stakeholder engagement meeting with the business community and one stakeholder dialogue conducted	Customs Modernization Unit/MIS	



CUSTOMS DEPARTMENT															
GOAL 1: Administer revenue legislation in an effective, fair, and transparent manner.															
									QUARTERLY TARGETS						
Strategic OBJECTIVE	OUTCOMES		KPI	PI #	PI	Criteria	Activities		Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Challenges
							38	Implement border management strategy		Customs Officers deployed at night at all land borders, departure at RIA			Custom Officers deployed at night at land borders and departure at RIA	Customs Ports Operations	
							39	Conduct Time Release Studies (TRS) at border posts			TRS for RIA & Bo-waterside conducted	TRS for Ganja border post conducted	TRS at RIA, Bo-waterside and Ganja conducted		
							39	In collaboration with Debt Management, fully assess customs revenue debt	25%	25%	25%	25%	100% of customs revenue debts assessed	Collection and Enforcement	
							40	Forward all delinquent taxpayers to Legal and Board for litigation	25%	25%	25%	25%	100% of all delinquent taxpayers forwarded to Legal and Board for litigation	Collection and Enforcement	

CUSTOMS DEPARTMENT														
GOAL 1:Administer revenue legislation in an effective, fair, and transparent manner.														
								QUARTERLY TARGETS						
Strategic OBJECTIV E	OUTCOMES	KPI	PI #	PI	Criteria	Activities	Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Challen ges	
GOAL 2: Promote Voluntary compliance.														
							41	Timely process goods declaration received from declarants.	25%	25%	25%	25%	100% of all yellow and red lane declaration processed	Customs Policy (Centralized Assessment Unit (CAU))/ Ports Operation
							42	Manually assign risk - oriented declarations to ensure timely assessment	25%	25%	25%	25%	100% of all yellow and red lane declarations assigned manually	Ports Operation Customs Policy (Centralized Assessment Unit (CAU))
							43	Prompt manual assignment of goods declarations to customs officers with little or no assignment by the ASYCUDA system	25%	25%	25%	25%	100% of prompt manual assignment of goods declarations to customs officers with little or no assignment by the ASYCUDA system	Ports Operation Customs Policy
							44	Timely revision of goods declaration	25%	25%	25%	25%	100% of goods declaration reviewed	Ports Operation Customs Policy

CUSTOMS DEPARTMENT															
GOAL 1:Administer revenue legislation in an effective, fair, and transparent manner.															
									QUARTERLY TARGETS						
Strategic OBJECTIVE	OUTCOMES		KPI	PI #	PI	Criteria	Activities		Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Challenges
							45	Validate goods declaration where there is no anomaly	25%	25%	25%	25%	100% of goods declaration where there is no anomaly validated timely	Ports Operation Customs Policy	
							100 %	Inspect border posts to ensure that all contrabands are prohibited from entering the country	25%	25%	25%	25%	100% inspection of border post to ensure that all contrabands are prohibited from entering the country conducted	Ports Operation Customs Policy	
							47	Regularly monitor guard service of officers assigned at border points	1	1	1	1	Four (4) guard service reports regarding the monitoring of officers produced	Ports Operation	

CUSTOMS DEPARTMENT															
GOAL 1:Administer revenue legislation in an effective, fair, and transparent manner.															
									QUARTERLY TARGETS						
Strategic OBJECTIVE	OUTCOMES		KPI	PI #	PI	Criteria	Activities		Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Challenges
							48	In collaboration with communication publish one past rulings and all new rulings on classification				100%	100% of advance rulings published	Customs Policy (Trade & Tariff)	
							49	Develop one (1) valuation guide for specific goods that are imported from land borders	1				1 valuation guide for specific goods that are imported from land borders for at least two land border ports developed	Customs Policy (Trade & Tariff)	
							50	Provide advance rulings when requested	25%	25%	25%	25%	100% of advance rulings requested provided	Customs Policy (Trade & Tariff)	

CUSTOMS DEPARTMENT															
GOAL 1:Administer revenue legislation in an effective, fair, and transparent manner.															
									QUARTERLY TARGETS						
Strategic OBJECTIVE	OUTCOMES		KPI	PI #	PI	Criteria	Activities		Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Challenges
				1	Efficiency in customs risks selectivity	% of Goods in red and yellow lanes / total goods cleared	51	Review tax payers protest and appeal and make recommendations within 5 working days	25%	25%	25%	25%	At least 85% of taxpayers protest and appeal reviewed within five (5) working days	Customs Policy (Trade & Tariff)	
							52	Review and update CTP participants with at least 10 new participants through the creation of awareness.			75%	25%	100 % review and update of CTP participants with at least 10 new participants through the creation of awareness in 3rd and 4th quarters conducted	Customs Risk Management Unit	
							53	Review and deactivate all obsolete active selectivity criteria	25%	25%	25%	25%	100% obsolete selectivity criteria reviewed and deactivated	Customs Risk Management Unit	
							54	Conduct data analysis for informed targeting	1	1	1	1	4 data analysis for informed targeting conducted	Customs Risk Management	

## CUSTOMS DEPARTMENT

**GOAL 1: Administer revenue legislation in an effective, fair, and transparent manner.**

									QUARTERLY TARGETS							
	Strategic OBJECTIV E	OUTCOMES		KPI	PI #	PI	Criteria	Activities		Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Challen ges
								55	Host 6 (regular) Risk Management committee Meeting for dynamic targeting	1	2	1	2	6 (regular) Risk Management committee Meeting for dynamic targeting hosted	Customs Risk Management	
								56	Coordinate the conduct of awarding compliant taxpayer			100%		100%	Customs Risk Management	
								57	Coordinate the Strengthening of Customs stakeholder engagement strategies on integrity and corruption issues through collective actions by hosting two meetings.		1 meeting hosted		1meeting hosted	2 meetings hosted	Customs Risk Management	

CUSTOMS DEPARTMENT																
GOAL 1:Administer revenue legislation in an effective, fair, and transparent manner.																
									QUARTERLY TARGETS							
	Strategic OBJECTIV E	OUTCOMES		KPI	PI #	PI	Criteria	Activities	Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Challen ges	
Goal 3: Build an effective institution through corporate governance, excellent leadership, human capital, and infrastructure development.																
3. 2	Implemen t Institutional Reforms	3.2 .2	Modernize d revenue administra tion	% of reforms impleme nted	1	% of core and administra tive business processes automated		58	Automate PCA Processes in ASYCUDA			50%	50%	Pilot test and train staff on how to use PCA processes in ASYCUDA which equals 100%	Post Clearance Audit (PCA)	
								59	Migrate C&E Bill making process to ASYCUDA/ standalone system				1	Pilot test and train staff on the use of the Collection & Enforcemen t bill making process migrated to ASYCUDA) by 2025	Collection and Enforcement	
								60	Customs Security Program				100%	Successfully train Customs Class Five and conduct advance tactical training for customs class one with the AFL by the end of 2025 which equals 100%	ASIU	

CUSTOMS DEPARTMENT															
GOAL 1:Administer revenue legislation in an effective, fair, and transparent manner.															
								QUARTERLY TARGETS							
Strategic OBJECTIVE	OUTCOMES		KPI	PI #	PI	Criteria	Activities		Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Challenges
							61	Develop and create a national intelligence pool for customs for the exchange of information and Intelligence				1	Develop and create a national intelligence pool for customs for the exchange of information and Intelligence by the end of 2025	ASIU	
							62	Recruitment of agents for special operations				100%	Recruitment of agents for special operations by the end of 2025 which equals 100%.	Customs Special Operations Unit	
							63	Implement Customs Special Operation Strategy				100%	Implement Customs Special Operation Strategy by the end of 2025	Customs Special Operations Unit	
							64	Conduct customs training for customs officers to enhance their capacity for				100%	Conduct customs training for customs officers to enhance their capacity for	Customs Special Operations Unit/ Customs Modernization Unit	



CUSTOMS DEPARTMENT															
GOAL 1:Administer revenue legislation in an effective, fair, and transparent manner.															
								QUARTERLY TARGETS							
Strategic OBJECTIVE	OUTCOMES		KPI	PI #	PI	Criteria	Activities	Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Challenges	
							revenue collection					revenue collection by the end of 2025 which equals 100%			
							65 Coordinate the conduct of customs training for Customs officers Collectors, Deputy Collectors, Chief Assessors, and Chief Examiners to enhance their capacity for revenue collection				1	Coordinate the conduct of customs training for Customs officers Collectors, Deputy Collectors, Chief Assessors, and Chief Examiners to enhance their capacity for revenue collection by the end of 2025 which equals 100%.	Customs Modernization Unit		
							66 Establish mechanism and programs that supports Gender Equality and Diversity			1	1	Liaise with the LRA gender equality and diversity working group to implement two (2) Gender	Customs Modernization Unit		

CUSTOMS DEPARTMENT															
GOAL 1:Administer revenue legislation in an effective, fair, and transparent manner.															
									QUARTERLY TARGETS						
Strategic OBJECTIVE	OUTCOMES		KPI	PI #	PI	Criteria	Activities		Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Challenges
								Program in Customs					Equality and Diversity Program in Customs the end of 2025		
Goal 4: Improve service delivery through automation and decision making through data driven technologies.															
4.1	Reduced Systems down time and minimize ICT risks	4.4 .1	Improved performance, enhanced security, and continuous availability of Business Systems (LITAS & ASYCUDA)		1	% of Business Systems (LITAS & ASYCUDA) improved, secured and available		67	Work with MIS to ensure consistent internet services is provided for customs administration	1	1	1	1	Monitor the connectivity of star link internet system and the usage of other internet sources every quarter by the end of 2025 which equals 100%	Customs Modernization Unit/MIS

CUSTOMS DEPARTMENT															
GOAL 1:Administer revenue legislation in an effective, fair, and transparent manner.															
									QUARTERLY TARGETS						
	Strategic OBJECTIVE	OUTCOMES	KPI	PI #	PI	Criteria	Activities	Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Challenges	
Goal 5: Improve collaboration and partnership.															
5.1	Adhere to local and international performance benchmarks	5.1.1	Improved performance relative to monitoring framework (PEFA, TFA, World Bank, TADAT, RAFIT, etc.)	Performance benchmarks adherence efficiency	1	% of performance benchmark met	68	Review one performance benchmark scores	1				1 international performance benchmark scores received from international bodies reviewed	Customs Modernization Unit	
							69	Organize/conduct quarterly stakeholders engagements and meetings to create awareness and have discussion of draft, amended and new procedures	25%	25%	25%	25%	100% of Customs Brokers, Importers, Shipping lines/agents engagement conducted		

CUSTOMS DEPARTMENT															
GOAL 1:Administer revenue legislation in an effective, fair, and transparent manner.															
									QUARTERLY TARGETS						
Strategic OBJECTIVE	OUTCOMES		KPI	PI #	PI	Criteria	Activities		Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Challenges
							70	Organize/conduct quarterly in-service training for customs officers	25%	25%	25%	25%	100% of in-service training for all Customs Officers conducted		
							71	Coordinate talk shows and tax clinics in collaborations with media and Taxpayers services	25%	25%	25%	25%	100% Talk shows and tax clinics coordinated in collaboration with media and communication and Taxpayers Service		
5.2	Strengthen domestic and international cooperation and partnerships	5.2.2	Improved communication and collaboration with stakeholders	Partnership and Collaboration Index (PCI) = percentage on adverse of : 1. revenue policy involvement 2. Stakeholders	1	% stakeholders engagements responded to	72	Organize/conduct quarterly stakeholders' engagements and meetings for all rural border communities	1	1	1	1	Four (4) stakeholders' engagement conducted	Customs Modernization Unit/Compliance and Enforcement/Customs Policy (Trade and Tariff) Policy/Ports Operations/	
							73	Undertake rural border tours at least two (2)	1		1		At least two (2) tours undertaken	Compliance and Enforcement/Ports Operations/	

CUSTOMS DEPARTMENT															
GOAL 1:Administer revenue legislation in an effective, fair, and transparent manner.															
								QUARTERLY TARGETS							
Strategic OBJECTIVE	OUTCOMES		KPI	PI #	PI	Criteria	Activities	Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Challenges	
							times during the period								
							74 Coordinate Government and Private Sector Initiative (Customs Dialogues and Clinics)		1		1	Two (2) Government and Private Sector Initiatives conducted	Customs Modernization Unit/Compliance and Enforcement/Customs Policy (Trade and Tariff)/Ports Operations		
							75 Conduct two (2) Joint Revenue Clinics for Rural Ports		1	1		Two (2) Joint Revenue Clinics for Rural Ports conducted	Customs Modernization Unit		
		5.2.3	Improved international tax cooperation and collaboration	1	% of international tax policies domesticated		76 Identify and implement all domesticated international instruments acceded to.					All international instruments acceded implemented	Customs Policy (Trade and Tariff) Division/Customs Modernization Unit		
		5.2.4	Enhanced knowledge sharing and best practices	2	Automatic exchange of financial information framework		77 Launch and operationalize can				1	nCEN platform launched and operationalized	ASIU/CMU		

CUSTOMS DEPARTMENT															
GOAL 1:Administer revenue legislation in an effective, fair, and transparent manner.															
									QUARTERLY TARGETS						
	Strategic OBJECTIV E	OUTCOMES		KPI	PI #	PI	Criteria	Activities	Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Challen ges
						Implement ed.		78 Implement WCO WCA Regional Intelligence Liaison Offices (RILOs) 2025 work plan	25%	25%	25%	25%	100% of WCO WCA Regional Intelligence Liaison Offices (RILOs) 2025 work plan implemente d	ASIU	

Domestic Tax Department (DTD)

DEPARTMENT																
Domestic Tax Department (DTD)																
Large Tax Division																
GOAL 1: Administer revenue legislation in an effective, fair, and transparent manner.																
										QUARTERLY TARGETS						
	Strategic OBJECTIVE	OUTCOMES		KPI	PI #	PI	Criteria	Activity #	Activities	Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Challenges
1.1	Increase effectiveness in the administration	1.1.2	Maximized Revenue	Revenue collection	1	% of unpaid taxes	1. Amount of unpaid taxes collected/	1	Conduct periodic review of taxpayers'	25%	25%	25%	25%	100%	LTD-AAA Section	Poor Internet, Laptop for staff

DEPARTMENT																
Domestic Tax Department (DTD)																
Large Tax Division																
GOAL 1: Administer revenue legislation in an effective, fair, and transparent manner.																
										QUARTERLY TARGETS						
	Strategic OBJECTIVE	OUTCOMES		KPI	PI #	PI	Criteria	Activity #	Activities	Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Challenges
	tion of Tax and Customs operations to maximize revenue		collecti on	performa nce		collecte d	Amount assessed X 100		tax accounts for filling and payment of due taxes							
								2	Raise estimated assessments for unpaid taxes for delinquent taxpayers	25%	25%	25%	25%	100%	LTD-AAA Section	Poor Internet, Laptop for staff
								3	Review assessment received from AAA and prepared notices for delivery to delinquent taxpayers	25%	25%	25%	25%	100%	LTD-Enforcement Section	Poor Internet, Laptop for staff
								4	Ensure that 30-day determination notices for unpaid taxes are sent via LITAS to	25%	25%	25%	25%	100%	LTD-Enforcement Section	Poor Internet, Laptop for staff, vehicle, gasoline



DEPARTMENT																
Domestic Tax Department (DTD)																
Large Tax Division																
GOAL 1: Administer revenue legislation in an effective, fair, and transparent manner.																
	Strategic OBJECTIVE	OUTCOMES		KPI	PI #	PI	Criteria	Activity #	Activities	QUARTERLY TARGETS				ANNUAL TARGET	Responsibility	Challenges
									taxpayers or deliver physical hard copies to the taxpayers' premise							
								5	Follow-up with taxpayers via emails or placement of calls to ensure that payment is made before expiration of the 30 day notice	25%	25%	25%	25%	100%	LTD-Enforcement Section	Poor Internet, Laptop for staff, Call Card
								6	Prepare 72 warning notices for taxpayers who fail to make payment after the 30 days	25%	25%	25%	25%	100%	LTD-Enforcement Section	Poor Internet, Laptop for staff
								7	Prepare settlement						LTD-Enforcement Section	Poor Internet, Laptop for staff

DEPARTMENT																
Domestic Tax Department (DTD)																
Large Tax Division																
GOAL 1: Administer revenue legislation in an effective, fair, and transparent manner.																
	Strategic OBJECTIVE	OUTCOMES		KPI	PI #	PI	Criteria	Activity #	Activities	QUARTERLY TARGETS				ANNUAL TARGET	Responsibility	Challenges
									plan for taxpayers who apply for payment plan to settle their outstanding arrears							
								8	Forward extremely non-compliant taxpayers to legal for closure	25%	25%	25%	25%	100%	LTD-Enforcement Section	
					2	Revenue enforcement rate	1. # of joint enforcement conducted /Plan	1	Conduct joint excise enforcement Exercise with Medium Tax Division, TBOs and Customs to ensure that business are in compliant with the excise tax stamp	25%	25%	25%	25%	100%	LTD-Enforcement Section	Vehicle, gasoline

DEPARTMENT																
Domestic Tax Department (DTD)																
Large Tax Division																
GOAL 1: Administer revenue legislation in an effective, fair, and transparent manner.																
	Strategic OBJECTIVE	OUTCOMES		KPI	PI #	PI	Criteria	Activity #	Activities	QUARTERLY TARGETS				ANNUAL TARGET	Responsibility	Challenges
								2	Conduct joint enforcement with NTRS for sand mining and rock quarrying companies	25%	25%	25%	25%	100%	LTD-Enforcement Section	Vehicle, gasoline
		1.1.9	Improved tax debt recovery		1	Debt recovery efficiency	1. # of debt collected / Total debts	1	Set a periodic timeline to raise estimated assessments of unpaid taxes for taxpayers who failed to file or pay their due taxes	25%	25%	25%	25%	100%		Poor Internet, Laptop for staff, Call Card
								2	Establish a clear communication channel to send automated reminders and notification	25%	25%	25%	25%	100%		Poor Internet, Laptop for staff, Call Card

DEPARTMENT																
Domestic Tax Department (DTD)																
Large Tax Division																
GOAL 1: Administer revenue legislation in an effective, fair, and transparent manner.																
	Strategic OBJECTIVE	OUTCOMES		KPI	PI #	PI	Criteria	Activity #	Activities	QUARTERLY TARGETS				ANNUAL TARGET	Responsibility	Challenges
									ns to taxpayers on their debt							
								3	Ensure that there is a settlement plan approved for taxpayers who acknowledge their debts and are willing to pay on payment stipulation	25%	25%	25%	25%	100%		Poor Internet, Laptop for staff, Call Card
								4	Ensure that extremely delinquent taxpayers are forwarded to legal with all documentation	25%	25%	25%	25%	100%		Poor Internet, Laptop for staff, Call Card
								5	Timely provide tax clearance	25%	25%	25%	25%	100%		Poor Internet, Laptop for staff, Call Card

DEPARTMENT																
Domestic Tax Department (DTD)																
Large Tax Division																
GOAL 1: Administer revenue legislation in an effective, fair, and transparent manner.																
	Strategic OBJECTIVE	OUTCOMES		KPI	PI #	PI	Criteria	Activity #	Activities	QUARTERLY TARGETS				ANNUAL TARGET	Responsibility	Challenges
									certificate to compliant taxpayers when they apply							
GOAL 2: Promote Voluntary compliance.																
		2.1.4	Improved Taxpayer compliance			% of Taxpayers in compliance	1. Registration (% increase new TIN registrations)	1	Extract all large taxpayers from LITAS to conduct post registration review	25%	25%	25%	25%	100%	LTD-AAA Section	Poor Internet, Laptop for staff, Call Card
								2	Check for newly registered large taxpayers	25%	25%	25%	25%	100%	LTD-AAA Section	Poor Internet, Laptop for staff, Call Card
								3	Determine the number of taxpayers registered for excise / gist	25%	25%	25%	25%	100%	LTD-AAA Section	Poor Internet, Laptop for staff, Call Card
							2. Filing criteria( % of taxpayers filing by due date)	1	Ensure that automatic reminder notifications are sent out to	25%	25%	25%	25%	100%	LTD-AAA Section	Poor Internet, Laptop for staff, Call Card

DEPARTMENT																
Domestic Tax Department (DTD)																
Large Tax Division																
GOAL 1: Administer revenue legislation in an effective, fair, and transparent manner.																
	Strategic OBJECTIVE	OUTCOMES		KPI	PI #	PI	Criteria	Activity #	Activities	QUARTERLY TARGETS				ANNUAL TARGET	Responsibility	Challenges
									taxpayers before the due date of filing							
								2	Ensure that stop filers are identified and invited for tax clinic on filing procedures	25%	25%	25%	25%	100%	LTD-AAA Section	Poor Internet, Laptop for staff, Call Card
								3	Conduct monthly review of all returns filed	25%	25%	25%	25%	100%	LTD-AAA Section	Poor Internet, Laptop for staff, Call Card
							3.Payment criteria % of taxpayers paying by due date)	1	Ensure that automatic reminder notifications are sent out to taxpayers before the due date of payment	25%	25%	25%	25%	100%	LTD-AAA Section	Poor Internet, Laptop for staff, Call Card
								2	Ensure that stop payers are identified	25%	25%	25%	25%	100%	LTD-AAA Section	Poor Internet, Laptop for staff, Call Card

DEPARTMENT																
Domestic Tax Department (DTD)																
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GOAL 1: Administer revenue legislation in an effective, fair, and transparent manner.																
	Strategic OBJECTIVE	OUTCOMES		KPI	PI #	PI	Criteria	Activity #	Activities	QUARTERLY TARGETS				ANNUAL TARGET	Responsibility	Challenges
									and invited for tax clinic on payment procedures							
								3	Conduct monthly analysis of payment made by each taxpayer	25%	25%	25%	25%	100%	LTD-AAA Section	Poor Internet, Laptop for staff, Call Card
								1	Extract all large taxpayers from LITAS to conduct post registration review	25%	25%	25%	25%	100%	LTD-AAA Section	Poor Internet, Laptop for staff, Call Card
								2	Review taxpayers' economic sector, Bipod data-information, number of tax account opened, and team placement	25%	25%	25%	25%	100%	LTD-AAA Section	Poor Internet, Laptop for staff, Call Card

DEPARTMENT																
Domestic Tax Department (DTD)																
Large Tax Division																
GOAL 1: Administer revenue legislation in an effective, fair, and transparent manner.																
	Strategic OBJECTIVE	OUTCOMES		KPI	PI #	PI	Criteria	Activity #	Activities	QUARTERLY TARGETS				ANNUAL TARGET	Responsibility	Challenges
									for accuracy							
								3	Ensure the correct and accurate information (Email address, contact numbers, location, etc..) on taxpayers are updated in the taxpayers' folder in LITAS	25%	25%	25%	25%	100%	LTD-AAA Section	Poor Internet, Laptop for staff, Call Card
								4	Place all large taxpayers within the approved (right) sectors	25%	25%	25%	25%	100%	LTD-AAA Section	Poor Internet, Laptop for staff, Call Card
					3	% of Large Tax payers adherence to the		1	Conduct enrollment of all taxpayers who are not currently	25%	25%	25%	25%	100%	LTD-AAA Section	Poor Internet, Laptop for staff, Call Card



DEPARTMENT																
Domestic Tax Department (DTD)																
Large Tax Division																
GOAL 1: Administer revenue legislation in an effective, fair, and transparent manner.																
	Strategic OBJECTIVE	OUTCOMES		KPI	PI #	PI	Criteria	Activity #	Activities	QUARTERLY TARGETS				ANNUAL TARGET	Responsibility	Challenges
						new filling and payment procedures			on the LITAS platform							
								2	Conduct one-on-one tax clinic with newly registered taxpayers on the new filing and payment processes	25%	25%	25%	25%	100%	LTD-AAA Section	Poor Internet, Laptop for staff, Call Card
								3	Ensure timely reminder notification are sent out to taxpayers before due dates	25%	25%	25%	25%	100%	LTD-AAA Section	Poor Internet, Laptop for staff, Call Card
								4	Address all challenges on filing and payment reported by taxpayers	25%	25%	25%	25%	100%		Poor Internet, Laptop for staff, Call Card
					4			1	Send early reminder notification	25%	25%	25%	25%	100%	LTD-AAA Section	Poor Internet, Laptop for staff, Call Card

DEPARTMENT																
Domestic Tax Department (DTD)																
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GOAL 1: Administer revenue legislation in an effective, fair, and transparent manner.																
									QUARTERLY TARGETS							
	Strategic OBJECTIVE	OUTCOMES		KPI	PI #	PI	Criteria	Activity #	Activities	Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Challenges
									n to all large taxpayers at least two weeks before the expiration of their Tax Clearance Certificate							
								2	Ensure that all outstanding compliance issues are that may hinder the issuance a TCC are sent via email to the taxpayer within 48 hours of application	25%	25%	25%	25%	100%	LTD-AAA Section	Poor Internet, Laptop for staff, Call Card

## Domestic Tax Department (DTD)

### Medium Tax Division

**GOAL 1: Administer revenue legislation in an effective, fair, and transparent manner.**

N O.	Strategic OBJECTIV E	OUTCO MES		KPI	PI #	PI	Criteria	Activit ies		QUARTERLY TARGETS				ANNUAL TARGET	Responsib ility	Challenges
										Q1	Q2	Q3	Q4			
1. 1	Increase effectiveness in the administration of Tax and Customs operations to maximize revenue	1.1.2	Maximized Revenue collection	Revenue collection performance	1	% of Target achieved	1. Actual Collection/Projection	1	Plan and implement strategies to collect or surpass revenue target	25 %	25%	25%	25%	17.1M	All Sections MTD	See challenges outlined per sections below:
					2	Audit Plan Adherence	1. # of concluded comprehensive and issue audits / planned comprehensive and issue audits	1	Plan and execute 400 comprehensive audits, create reassessment for underpaid or unpaid taxes	15 %	30%	30%	25%	500 engagements	Audit Section	*13 new laptop computers required *6 laptop computers requires replacement *Insufficient printer cartridges *Lack of vehicle *Availability of fuel
								2	Published reports for completed audits	25 %	25%	25%	25%	500 reports	Audit Section	*Unlicensed version of office being used for work *5 office chairs required

## Domestic Tax Department (DTD)

### Medium Tax Division

**GOAL 1: Administer revenue legislation in an effective, fair, and transparent manner.**

N O.	Strategic OBJECTIV E	OUTCO MES		KPI	PI #	PI	Criteria	Activit ies		QUARTERLY TARGETS				ANNUAL TARGET	Responsib ility	Challenges
										Q1	Q2	Q3	Q4			
					3	Audit Recovery Efficiency Rate	1. ratios of audit yield to amounts assessed	1	Deliver and collect on published audit assessments	20 %	40%	60%	80%	80% of published reports	Enforcem ent Section	*Additional two vehicles required *Insufficient fuel for operations *10 desktop computers required *2 laptop computers required
								2	Conduct enforcement activities on delinquent audited taxpayers	25 %	50%	75%	100 %	100%	Enforcem ent Section	*1 network printer required *20 Enforcement jackets required *12 office chairs (6 new, 6 replacement)
					4	Efficiency of Audit Program	1. Audit Revenues / Total Revenues	1	Populate audit KPI and analyze results from audits monthly	25 %	25%	25%	25%	100%	Audit Section	
					5	% of unpaid taxes collected	1. Amount of unpaid taxes collected/ Amount assessed X 100%	1	Conduct desk review for taxpayer 4000 taxpayers and raise assessment as required	15 %	35%	60%	80%	80% of 4000 taxpayers	AAA Section	*6 new computers required *5 damaged computers requires replacement *Lack of sufficient cartridges

## Domestic Tax Department (DTD)

### Medium Tax Division

**GOAL 1: Administer revenue legislation in an effective, fair, and transparent manner.**

N O.	Strategic OBJECTIV E	OUTCO MES		KPI	PI #	PI	Criteria	Activit ies		QUARTERLY TARGETS				ANNUAL TARGET	Responsib ility	Challenges
										Q1	Q2	Q3	Q4			
																*Slow internet connectivity *Frequent system downtime or break-down *3 office chairs
								2	Deliver estimated assessments to non-filers or additional assessments for inadequate filing	25 %	35%	40%	50%	50% delivery rate achieved	Enforcement Section	*Additional two vehicles required *Insufficient fuel for operations *10 desktop computers required
								3	Prepare and deliver 72-hr as delinquent taxpayers as required	20 %	20%	20%	20%	80% Notices served for delinquent bills delivered	Enforcement Section	*2 laptop computers required *1 network printer required
								4	Prepare Closure Notices and forward to Legal Department for court action as required	20 %	20%	20%	20%	80% delinquent bills forwarded to Legal	Enforcement Section	*20 Enforcement jackets required *12 office chairs (6 new, 6 replacement)

## Domestic Tax Department (DTD)

### Medium Tax Division

**GOAL 1: Administer revenue legislation in an effective, fair, and transparent manner.**

N O.	Strategic OBJECTIV E	OUTCO MES		KPI	PI #	PI	Criteria	Activit ies		QUARTERLY TARGETS				ANNUAL TARGET	Responsib ility	Challenges
										Q1	Q2	Q3	Q4			
					6	Revenue enforcement rate	1. # of joint enforcement conducted/Pla n	1 Conduct or form part of joint enforceme nt exercise on excise tax complianc e		25 %	25%	25%	25%	40 joint enforcement exercises	Enforcem ent Section	
								2 Conduct or form part of joint enforceme nt exercise on EFD deploymen t and monitoring of devices			25%	25%	25%	40 enforcement and monitoring exercises	AC Office Enforcem ent Section	*1 laptop computer (replacement) *One vehicle required *One projector *Fuel for vehicle
								3 Conduct joint enforceme nt exercise with GST invoice monitoring				50%			AC Office	*Timely collaboration/fe edback from MOJ
		1.1.7	Improve d data integrity		7	Data reliability rate	1. Medium tax- Biodata and segmentation	1 Identify inactive taxpayers, validate through enforceme nt exercises, and submit		50 %	50%			8000 taxpayers	AAA Section	*6 new computers required *5 damaged computers requires replacement *Lack of sufficient

## Domestic Tax Department (DTD)

### Medium Tax Division

**GOAL 1: Administer revenue legislation in an effective, fair, and transparent manner.**

N O.	Strategic OBJECTIV E	OUTCO MES		KPI	PI #	PI	Criteria	Activit ies		QUARTERLY TARGETS				ANNUAL TARGET	Responsib ility	Challenges
										Q1	Q2	Q3	Q4			
									for suspension							cartridges *Slow internet connectivity *Frequent system downtime or malfunctions *3 office chairs
								2	Review tax roll and identified taxpayers placed in the wrong teams or wrong sector and segment in the correct business sector	25 %	25%	50%		8000 taxpayers	AAA Section	
								3	Review taxpayer profiles and ensure that appropriat e tax accounts are opened or wrong accounts closed	25 %	25%	50%		8000 taxpayers	AAA Section	
		1.1.9	Improve d Tax Debt Recovery		8	Debt recovery efficiency	1. # of debt collected / Total debts	1	Review and update debt portfolio,	50 %	50%			100%	Enforcem ent Section	*10 desktop computers required *2 laptop computers

## Domestic Tax Department (DTD)

### Medium Tax Division

**GOAL 1: Administer revenue legislation in an effective, fair, and transparent manner.**

N O.	Strategic OBJECTIV E	OUTCO MES	KPI	PI #	PI	Criteria	Activit ies	QUARTERLY TARGETS				ANNUAL TARGET	Responsib ility	Challenges
								Q1	Q2	Q3	Q4			
							and separate collectibles from uncollectib le							required *1 network printer required *Slow internet connectivity *Frequent system malfunctions
							2 Forward delinquent taxpayers to Legal Departme nt for closure through the court			25%	25%	50%	Enforcem ent Section	

**GOAL 2: Promote Voluntary compliance.**

2. 2	Enhance taxpayer knowledg e of tax laws, rights, and obligation s	2.2.1	Improve d Taxpayer complan ce	Voluntary complianc e increased	1	% of Taxpayers in compliance	1. # of tax clinics held /Total tax clinics planned 2. % of taxpayers filing by due date 3. % of on-time payment	1	Conduct exercise to update taxpayers' email address		25%	25%	25%	75% of active taxpayers	AAA Section	*Email not captured correctly and tested at the point of registration *Slow internet connectivity *Copies of brochures and FAQs not readily available at tax clinics at times
								2	Send reminder to taxpayers with email address before the due dates of tax returns and payments	25 %	25%	25%	25%	100%	AAA Section	
								3	Collaborat e with		33.3 3%	33.3 3%	33.3 3%	6 tax clinics	AC Office	



Domestic Tax Department (DTD)																
Medium Tax Division																
GOAL 1: Administer revenue legislation in an effective, fair, and transparent manner.																
										QUARTERLY TARGETS						
N O.	Strategic OBJECTIVE	OUTCOMES		KPI	PI #	PI	Criteria	Activities		Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Challenges
									TPSD in conducting tax clinics for taxpayers							
Goal 3: Enhance institutional capacity through corporate governance, excellent leadership, human capital, and infrastructure development:																
3.3	Promote risks based compliance, management and accountability	3.2.10	Improved annual performance reporting	Risk and accountability index	1	Annual performance reporting efficiency rate (submission of Dept./DIV annual report to PSSPD within 3 months of proceeding year)	Annual performance reporting efficiency rate (submission of Dept./DIV annual report to PSSPD within 3 months of proceeding year)	1	Ensure the submission of reports from various sections in the Division, and compile and publish report	100 %				100%	AC Office	*Delay in the processing of collection numbers in the system, especially for payments made through direct bank transfers

Domestic Tax Department (DTD)															
Business Policy & Research Section															
GOAL 1	Administer revenue legislation in an effective, fair, and transparent manner.														
									QUARTERLY TARGETS						
	Strategic OBJECTIVE	OUTCOMES		KPI	PI #	PI	Criteria	Activities	Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Challenges
1.1	Maximized Revenue collection	1.1.1	Strengthened legal and regulatory frame works	Revenue Collection Performance	1	Number of regulations drafted		1 Draft Administration Regulations to mitigate regulation gaps in the Liberia Revenue Code As Amended.	6	6	6	7	25	Business Policy & Research Section	Lack of resources, and lack of administrative action(s) to effect document for approval.
					2	# of MoU drafted and consummated		2 Draft Memoranda of Understanding (MoUs) between LRA and external parties.	0	3	0	0	3	Business Policy & Research Section	Lack of interest from external party to reciprocate action in the affirmative.
					3	# of SOPs updated and utilized		3 Ensure that all SOPs for offices in DTD are up-to-date and utilized.	7	7	0	0	14	Business Policy & Research Section	Lack of timely administrative action(s) to effect document for approval.

Domestic Tax Department (DTD)																
Business Policy & Research Section																
GOAL 1	Administer revenue legislation in an effective, fair, and transparent manner.															
									QUARTERLY TARGETS							
	Strategic OBJECTIVE	OUTCOMES		KPI	PI #	PI	Criteria	Activities	Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Challenges	
					4	# of research conducted and policy brief develop		4 Conduct research and develop policy brief for the inclusion of commercial vehicle operators or owners' activities into the revenue collection program.	0	0	1	0	1	Business Policy & Research Section	Lack of resources to facilitate the research	
					5	# of follow-ups made and reported with documentations		1 Follow-up on TAAAT Assessment Report on DTD's performance as per Benchmark	2	2	2	2	8	Business Policy & Research Section	Lack of resources to document and collate report	

Domestic Tax Department (DTD)																
Rural Tax Business Offices (R-TBO)																
Goal 1: Administer revenue legislation in an effective, fair, and transparent manner.																
									QUARTERLY TARGETS							
Cod e	Strategic Objective	Cod e	Outcome	KPI	P I #	PI	Criteria	Activities		Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibil ity	Challeng es
1.1	Increase effectiveness in the administration of Tax and Customs operations to maximize revenue	1.1.2	Maximized Revenue collection	Revenue collection performance	1	% Of TBO Projection Achieved.		1	Collect TBO Revenue	\$323,000.00	\$340,000.00	\$273,000.00	\$308,000.00	\$1,244,000.00	TBO HQ Staff/ Junior & Senior Collectors	Logistic gap (Will need 18 Desktop Computers or Laptops 30 Motorbikes and 7 Vehicles)

								2	Conduct Trend Analysis Compliance Check and Review	Number of trend analysis compliance review Four (4)	Number of trend analysis compliance review Four (4)	Number of trend analysis compliance review Four (4)	Number of trend analysis compliance review Four (4)	Total Number of trend analysis compliance review for the year Seventy Two (16)	Eighteen (18) Senior Collectors and Junior Collectors, Seven (7) Compliance Officers	Logistic gap (Will need 18 Desktop Computers or Laptops 30 Motorbikes and 7 Vehicles)
					6	Revenue enforcement rate	1. # of joint enforcement conducted/Plan	1	Conduct Compliance Review, Enforcement and Collection of all taxes	4	4	4	4	16	TBO HQ Staff/ Senior & Junior Collection	Logistic gap (Will need 18 Desktop Computers or Laptops 30 Motorbikes and 7 Vehicles)
Goal 2: Improve service delivery.																
2.1	Decentralize revenue collection to increase voluntary compliance	2.1.5	Improved taxpayer compliance	Voluntary compliance increased	1	Rate( Number) of delinquent Taxpayers brought to full compliance		1	Conduct joint cleansing of tax roll and analysis 5000 of taxpayers (analyzing ,Cleansing AND Updating of 5000 tax payers ..... ....)	25%	25%	25%	25%	100%	TBO HQ Staff/ Senior & Junior Collection	Logistic gap (Will need 18 Desktop Computers or Laptops 30 Motorbikes and 7 Vehicles)
Goal 3: Enhance institutional capacity through corporate governance, excellent leadership, human capital, and infrastructure development																

3.3	Promote risks-based compliance, management, and accountability	3.3.10	Improved annual performance reporting	Risk and accountability index (Average percentage of risk and accountability achieved)	1	Annual performance reporting efficiency rate (submission of Dept./DIV annual report to PSSPD within 3 months of proceeding year)		1	Produce TBO collection reports	3	3	3	3	12 collections & 1 annual activity report produced	HQ TBO STAFF	Desktop Computers or Laptops
Goal 4: Enhance service delivery by leveraging automation and decision-making through data-driven technologies																
4.1	Reduced Systems down time and minimize ICT risks	4.4.1	Improved performance, enhanced security, and continuous availability of Business Systems (LITAS & ASYCUDA)	Business systems performance and ICT Risk Management efficiencies	1	% of Business Systems (LITAS & ASYCUDA) improved, secured and available		1	COUNDUCT LITAS ENDUSER TRAINING OF 34 TBO STAFF	0%	1%				HQ TBO	Delay in respond to Training request.

## Domestic Tax Department (DTD)

### Exchange of Information Section

**GOAL 1: Administer revenue legislation in an effective, fair, and transparent manner.**

									SEMI ANNUAL TARGETS				
	Strategic OBJECTIVE	OUTCOMES		KPI	PI #	PI	Criteria	Activities	1st Half	2nd Half	ANNUAL TARGET	ITS STAFFS RESPONSIBLE	Challenges
1.1	Increase effectiveness in the administration of Tax and Customs operations to maximize revenue	1.1.2	Maximized Revenue collection	Revenue collection performance	1	Audit Capacity and Coverage Index	1. (Number of Transfer Pricing taxpayers per auditor) /target+(number of employees per auditor /target]/2 x 100	1. Conduct local training of staff in Specific Areas - Reviewing Benchmarking studies, Permanent Establishment, Treaty Shopping, EOI Training of Auditors, etc.; 2. Liaising with MISD in conducting training for ITS staffs in LITAS to enable them get information from the System as well as review payments and	50%	50%	100%	TP AUDITORS, EOI SUPERVISOR & ITS MANAGER, and COMMISSIONER -DTD	1. Limited Man Power capacity to fully implement more TP Audits;  2. Capacity Building in specific Sectors in identifying TP issues;

								<p>make assessment within the System from TP Audits;</p> <p>3. Capacity Building for staffs in performing Transfer Pricing Audits as well as EOI Training along with International Partners support (OECD-Tax Inspectors without Borders (TIWB, World Bank, IMF, Global Forum) and ATAF through both visual and in-person visits;</p> <p>4. Conduct training for staffs on Domestic Laws relating to Transfer pricing in Liberia particularly on the TP Regulations and Practice note and documentations on what is required.</p>						
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					2	Audit Plan Adherence	1. # of concluded Transfer Pricing audits / planned Transfer Pricing audits	<p>1. Ensure the preparation of Audit Plans for all TP Audits before Commencement of said Audits:</p> <p>2. Ensure approval of all Audit Plans by the Manager of ITS in collaboration with the Domestic Tax Commissioner before implementation;</p> <p>3. Review Plans for fieldwork and ensure it is fully carryout during the TP Audit as indicated in the Approved Audit Plan.</p>	60%	40%	100%	<b>TP AUDITORS, and ITS MANAGER</b>	<p>1. Lack of Adequate tool to gather information to prepare Audit Plan;</p> <p>2. Lack of logistics to enable the team gather information from Taxpayer to aid in the preparation of the Audit Plan:</p> <p>3. Lack of Comparable Data Base to fully implement Audit Plans derived</p>
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						3	Efficiency of Audit Program	1. Audit TP Revenues / Total Revenues	1. Ensure Taxpayer compliance to the TP Regulations as well as specific rules in the Liberia Revenue Code as Amended for "Related Persons".;  2. Adequately Plan for Audit field work and ensure such is followed when carrying out the Audit processes;  3. Fully Carryout Transfer Pricing Audits approved by the department through the Commissioner for Domestic Taxes.  4. Populate audit KPI and analyze results from TP audits conducted	40%	60%	At least 50% of Approved TP Cases	TP AUDITORS, and ITS MANAGER.	1. Lack of Comparable Data Base to fully review Benchmarking studies provided by Taxpayers in justifying their Related Party Transactions;  2. Lack of Printers, Ink, Stationeries, Box files, etc. and tools to enable the Section adequately print and documents Audit files for review by Quality Assurance.
GOAL 2: Promote Voluntary compliance.														

2.1	Decentralize revenue collection to increase voluntary compliance	2.1.4	Improved Taxpayer compliance	Voluntary compliance increased	1	% of Taxpayers in compliance	2. Filing criteria( % of taxpayers filing by due date)	1. Liaise with the relevant Compliance Department in following up to on Taxpayer filing their TP Returns ; 2. Review Transfer Pricing Returns filed at the end of the Fiscal year to ensure compliance to TP Regulations; 3. Notify taxpayers of issues identified from the revision of the TP Returns filed.	30%	70%	100%	<b>TP AUDITOR &amp; ITS MANAGER</b>	1. Availability of TP RETURNS in Taxpayer's Accounts; 2. LITAS ACCOUNT for Auditors in Transfer Pricing Unit;
<b>Goal 5: Improve collaboration and partnership.</b>													
5.2	Strengthen domestic and international cooperation and partnerships	5.2.2	Improved communication and collaboration with stakeholders	Stakeholders engagements responded to	1	% stakeholders engagements responded to	Number of Trainings / Technical capacity building Conducted	1. Conduct Tax Clinics for Taxpayers on Transfer Pricing Issues arising; 2. Conduct Tax Clinics for Tax Practitioners on Transfer Pricing Issues arising; 3. Liaise with International partners in conducting Training for members of the Objection & Appeal Panel	50%	50%	100%	<b>TP AUDITORS, EOI SUPERVISOR, ITS MANAGER, and COMMISSIONER -DTD</b>	1. Availability of Legislature for said training; 2. Availability of Judicial Official for said training; 3. the Availability of International Partners as and when the Legislature & Judicial

								resident in the Legal Department of the LRA					officials are available.
								4. liaise with International partners in conducting Training for members of the Board of Tax Appeal (BOTA)					
		5.2.3	Improved international tax cooperation and collaboration	international tax policies domesticated	1	% of international tax policies domesticated	Number of International policies domesticated	<p>1. Liaise with Domestic Tax Department Commissioner for discussion of Tax Treaties (Bilateral &amp; Multilateral) with Countries requesting such with Liberia;</p> <p>2. Liaise with our International Partners in Reviewing &amp; Amending the existing Transfer Pricing Regulations so that such can be in line with the 2022 Amendment of the OECD as well as the UN and ATAF TP Guidelines;</p>	50%	50%	100%	<p><b>COMMISSIONER -DTD, ITS MANAGER, and EOI SUPERVISOR</b></p>	<p>1. Technical capacity and tools to enable the team adequately negotiate said agreement;</p> <p>2. The speedy review and passage of said Treaty(ies) by the National Legislature;</p> <p>3. The speedy review and publication of the Transfer Pricing Regulations;</p>

		5.2.4	Enhanced knowledge sharing and best practices	1. automation of exchange of information; and		1. Automatic exchange of financial information framework Implemented ;	Full Implementation of the Exchange of Information whether by EOI and AEOI processes for adequate Exchange of Information	<p>1. Work with the various Audit Sections to implementing EOI .</p> <p>2. Work with International Partners to establish the infrastructure to enable Liberia implement the CbC reporting;</p> <p>3. Work with the Management of LRA to obtain the funding for the Implementation of the AEOI process;</p> <p>4. liaise with the other relevant institutions (LRA, LBR, MARTIME, CBL) for update on recommendation initially obtained from 2018 Peer Review done.</p>	50%	50%	100%	<b>COMMISSIONER -DTD, ITS MANAGER &amp; EOI SUPERVISOR</b>	<p>1. Lack of tool to exchange information as required by the Global forum;</p> <p>2. The passage of the domestic legislation to enable the LRA collect information without hindrance;</p> <p>3. Availability of the necessary tools to enable the LRA meets the Peer Review Requirements</p>
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				3. beneficial ownership registered)		3. Functional Beneficial Ownership registry	Full Implementation of the Beneficial Ownership Registry for supply of said information as required	1. Work with relevant stakeholders (LBR, LEITI & MARITIME) in ensuring the full operation of the BO Registry which was launched in 2023;2. Continue follow-up regarding access to Beneficial Ownership Information as and when needed.3. Working with International Partners (Global Forum) in establishing a Secure space for the commencement of the AEOI process upon	50%	50%	100%	<b>COMMISSIONER -DTDITS MANAGER andEOI SUPERVISOR</b>	1. Which entity with the capacity to host the server of this Registry;2. Continuous support of said Registry upon the leaving of Donors to the project;3. Infrastructure to store and safeguard the information supplied on the BO Registry;
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## Domestic Tax Department (DTD)

### DTD Modernization

**GOAL 1: Administer revenue legislation in an effective, fair, and transparent manner.**

										QUARTERLY TARGETS						
	Strategic OBJECTIVE	Outcome#	Outcome	KPI	PI #	PI	Criteria	Activity #	Activities	Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Resources Needed
1.1	Increase effectiveness in the administration of Tax and Customs operations to maximize revenue	1.1.5	Automated and integrated revenue administration systems	Revenue Collection Performance	1	# of entities integrated	Number of entries integrated	1	Collaborate with MISD to ensure the Integration of LITAS with 9 Commercial Banks collecting revenues on behalf of the Government of Liberia		Ensure the integration of 9 commercial banks			9	Modernization Unit, LITAS Project and MISD	Personnel, internet connectivity and MISD Support
								2	Collaborate with MISD to ensure the Integration of LITAS with 9 Revenue Collecting Agencies			Ensure the integration of 9 commercial banks		9	Modernization Unit, LITAS Project and MISD	Personnel, internet connectivity and MISD Support
		1.1.7	Developed and implemented DRM Strategy		1	# of DRM activities achieved	# of real estate project implemented in collaboration with Real Estate	1	LRA engagement with internal stakeholders to enable smooth operation	Ministry Internal Affairs, Grand Bassam County Superintendent and				1	Modernization Unit and Real Estate Tax Division	Breakfast, lunch and transportation

## Domestic Tax Department (DTD)

### DTD Modernization

**GOAL 1: Administer revenue legislation in an effective, fair, and transparent manner.**

										QUARTERLY TARGETS						
	Strategic OBJECTIVE	Outcome#	Outcome	KPI	PI #	PI	Criteria	Activity #	Activities	Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Resources Needed
							Tax Davison		of the project	other Local Authorities						
								2	Conduct consultative meetings with Local Authorities of Grand Bassam County to ensure the smooth operation of the project	Local Authorities in Grand Bassam County				1	Modernization Unit and Real Estate Tax Division	Daily Subsistence Allowance, Stipend for Lunch and Transportation
								3	Review and analyze real property tax data for accuracy and completeness. Forward information to responsible	Submit report from data reviewed				1	Modernization Unit and Real Estate Tax Division	Daily Subsistence Allowance, Stipend for Lunch and Transportation



## Domestic Tax Department (DTD)

### DTD Modernization

**GOAL 1: Administer revenue legislation in an effective, fair, and transparent manner.**

										QUARTERLY TARGETS						
	Strategic OBJECTIVE	Outcome#	Outcome	KPI	P I #	PI	Criteria	Activity #	Activities	Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Resources Needed
									parties to generate TINs, property ID and raise assessment							
								4	Recruit and Contract 40 Tax Agents through HR for real estate operation in Grand Bassam	40 Tax Agents recruited and contracted				40	Modernization Unit and Real Estate Tax Division and HRD	Facilitators DSA, stationeries, fuel, cartridges, hall rent, etc.
								5	Conduct 1 Training for Supervisor, Team Leaders and Tax Agents in Grand Bassam County for real property tax operation	Training conducted				1	Modernization Unit and Real Estate Tax Division and HRD	Training materials, transportation for participants, facilitators and support staff, etc.

## Domestic Tax Department (DTD)

### DTD Modernization

**GOAL 1: Administer revenue legislation in an effective, fair, and transparent manner.**

										QUARTERLY TARGETS						
	Strategic OBJECTIVE	Outcome#	Outcome	KPI	PI #	PI	Criteria	Activity #	Activities	Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Resources Needed
								6	Carry on 1 Awareness and Enforcement of property tax by LRA Taxpayers Services, Media and Public Affairs Divisions, Real Estate Tax Division and Tax Agents in Grand Bassam County	Awareness and enforcement carried out				1	Modernization Unit, TPSD and other units	DSA, fuel, T-shirts, flyers, bouchers, etc.
							# of trainings conducted	1	Conduct Refresher Trainings for Staff of DTD Modernization Staff, Customs or other LRA staff on various Reform Projects		1		1	2	Modernization and HRD	Available resources, internet connectivity, conference room, projector, cooperation with other Units/Dept./Division

## Domestic Tax Department (DTD)

### DTD Modernization

**GOAL 1: Administer revenue legislation in an effective, fair, and transparent manner.**

										QUARTERLY TARGETS						
	Strategic OBJECTIVE	Outcome#	Outcome	KPI	PI #	PI	Criteria	Activity #	Activities	Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Resources Needed
							# of collaborations completed for VAT implementation	1	Implement the VAT roll out plan in collaboration with Business Policy		Arrange consultative meetings with Stakeholders and Partners, training of LRA Staff on the VAT Law and Regulation	VAT education and awareness		2	Modernization Unit and other Divisions/Units and MFDP	Available resources, conference room, projector, Davison/Section's support
								2	Preparatory work for the deployment of Electronic Billing Machine (EBM) System for VAT implementation	Source funding from partners, Study Tour to Rwanda	System Specifications and System Acquisition		2		Modernization Unit and Rwanda Cooperation	Availed resources, Internet connectivity, sever stability, MISD support
							# of devices boarded and deployed	1	Onboard and deploy Electronic Fiscal Devices (EFDs) to	350	350	350	350	1400	Modernization Unit, Medium Tax Davison	HR recruitment, available resources, integration, and

## Domestic Tax Department (DTD)

### DTD Modernization

**GOAL 1: Administer revenue legislation in an effective, fair, and transparent manner.**

										QUARTERLY TARGETS						
	Strategic OBJECTIV E	Outco me#	Outcome	KPI	P I #	PI	Criteria	Activ ity #	Activities	Q1	Q2	Q3	Q4	ANNU AL TARG ET	Responsibi lity	Resources Needed
									various businesses						and TRACOM	compliance of taxpayers
							# of data cleansed		Carry on data cleansing on the Liberia Integrated Tax Administrat ion System	Suspension of inactive taxpayers, taxpayer segmentati on, etc.	Suspensio n of inactive taxpayers, taxpayer segmentat ion, etc.	Suspensio n of inactive taxpayers, taxpayer segmentat ion, etc.	Suspensio n of inactive taxpayers, taxpayer segmentat ion, etc.	4	Moderniza tion and Transform ation Section	Internet connectivity, support from other Divisions/Secti on
							# of reports submitted on the Manageme nt of the LRA Mobile Money Account	1	Report on transaction s done through LRA Mobile Money from Senior Collectors in each county	1	1	1	1	4	Moderniza tion and Transform ation Section	Internet connectivity

## Domestic Tax Department (DTD)

### DTD Modernization

**GOAL 1: Administer revenue legislation in an effective, fair, and transparent manner.**

										QUARTERLY TARGETS						
	Strategic OBJECTIVE	Outcome#	Outcome	KPI	PI #	PI	Criteria	Activity #	Activities	Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Resources Needed
							# of activities performed and reports submitted on the excise management system	1	Perform activities on the Excise Tax Stamps and Report on the Management of the Excise Stamps	1. Register for on the excise management system 2. Approve taxpayer registration and product registration 3. Verify and approve stamps requisition and stamp payment 4. Dispatch excise stamps to taxpayers 5. Reconcile and report to Management on Excise Bank Account	1. Register for on the excise management system 2. Approve taxpayer registration and product registration 3. Verify and approve stamps requisition and stamp payment 4. Dispatch excise stamps to taxpayers 5. Conduct inventory count of stamps 6. Reconcile and report to Management	1. Register for on the excise management system 2. Approve taxpayer registration and product registration 3. Verify and approve stamps requisition and stamp payment 4. Dispatch excise stamps to taxpayers 5. Reconcile and report to Management on Excise Bank Account	1. Register for on the excise management system 2. Approve taxpayer registration and product registration 3. Verify and approve stamps requisition and stamp payment 4. Dispatch excise stamps to taxpayers 5. Conduct inventory count of stamps 6. Reconcile and report to Management	4	Modernization and Transformation Section	Internet connectivity, Issuing facility office support

## Domestic Tax Department (DTD)

### DTD Modernization

**GOAL 1: Administer revenue legislation in an effective, fair, and transparent manner.**

										QUARTERLY TARGETS						
	Strategic OBJECTIVE	Outcome#	Outcome	KPI	P I #	PI	Criteria	Activity #	Activities	Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Resources Needed
											ent on Excise Bank Account		ent on Excise Bank Account			
							# of other DRM Activities implemented	1	Revenue data share with two stakeholders				1. GDP compilation shared with LISGIS 2. Revenue data shared with ISORA	2	Modernization and Transformation Section	Revenue data and cooperation with other Sections/Units
Goal 3	Build an effective institution through corporate governance, excellent leadership, human capital, and infrastructure development. Build an effective institution through corporate governance, excellent leadership, human capital, and infrastructure development.															

Domestic Tax Department (DTD)																
DTD Modernization																
GOAL 1: Administer revenue legislation in an effective, fair, and transparent manner.																
										QUARTERLY TARGETS						
	Strategic OBJECTIVE	Outcome#	Outcome	KPI	PI #	PI	Criteria	Activity #	Activities	Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Resources Needed
3.3	Promote risks based compliance, management and accountability	3.3.10	Improved annual performance reporting					1	Prepare and submit quarterly, semi-annual and annual report planned	3	3	3	3	12	Modernization Unit	

Domestic Tax Department (DTD)																
Return Payment and Processing Section (RPPS)																
GOAL 1: Administer revenue legislation in an effective, fair, and transparent manner.																
										QUARTERLY TARGETS						
	Strategic OBJECTIVE	OUTCOMES #	Outcome	KPI	PI #	PI	Criteria	Activity #	Activities	Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Challenges
1.1	Increase effectiveness in the administration of Tax and Customs	1.1.2	Maximized Revenue collection	Revenue collection perf	1	Data error rate efficiency	# 1. filing data error identification	1	Reverse and reprocess erroneous transactions	0.2	0.2	0.2	0.2	% reduction in error rate by 80%		Timely reposting of revival from CBL; system downturn

	operations to maximize revenue			ormance			# 2 Registrati on data error identificat ion	1	Review data forms to identify error	4200	4200	4200	4200	16800 entireties reviewed		Low turnout or submissio n of forms; lack of coordinati on from relevant divisions)
					2	# of returns & registrations captured through walking taxpayers	#1. # of returns captured	1	Receive, review and enter data	0.25	0.25	0.25	0.25	100% of returns captured		system downturn, lack of logistics (working tools)
							2. # of registrati ons captured	4	Receive, review and enter registration data	2400	2400	2400	2400	9600 registration captured	,	low turnout, system downturn, logistics
Goal 3																
Build an effective institution through corporate governance, excellent leadership, human capital, and infrastructure development. Build an effective institution through corporate governance, excellent leadership, human capital, and infrastructure development.																
3.3	Promote risks based compliance, management and accountability	3.3.10	Impro ved annua l perfor mance report ing			Annual performance reporting efficiency rate (submission of Dept./DIV annual report to PSSPD within 3 months of proceeding year)		1	Produce and RRPS annual activity report for 2024 and	Report produced and submitted				Annual Activity report produced and submitted		



Domestic Tax Department (DTD)																		
Government And Non for Profit Division(GNFPD)																		
Goal 5: Strengthen external collaboration and strategic partnerships																		
1	STRATEGIC OBJECTIVES	OUTCOMES	KPI	PI	CRITERIA	#	ACTIVITIES	QUARTERLY TARGETS				ANNUAL TARGETS						
								Q1	Q2	Q3	Q4		RESPONSIBLE PERSON	CHALLENGES				
5.2	Strengthen collaboration with domestic and international partners	5.2.2 Improved communication and collaboration with stakeholders	Partnership and Collaboration Index (PCI) = percentage on average of: 1. revenue policy involvement 2. Stakeholders engagements 3. international tax policies domesticated 4. automation of exchange of information 5. beneficial ownership registered	stakeholders collaboration efficiency	1. # of stakeholders identified and monitored	1	Identify and engage stakeholders	1	1	1	1	4	Assistant Commissioner					
					2. # of MoUs with Stakeholders developed	2	Signing of MoUs	1	1	1	1	4	Assistant Commissioner					
					3. # of MoUs with stakeholders implemented and monitored	3	Implement and Monitor MoUs	2	2	2	2	4	Assistant Commissioner					
	GOAL1: Administer revenue legislation in an effective, fair, and transparent manner.																	
1.1	STRATEGIC OBJECTIVES	OUTCOMES	KPI	*-PI	CRITERIA	ACTIVITIES	ACTIVITIES	QUARTERLY TARGETS				ANNUAL TARGETS						
								Q1	Q2	Q3	Q4		RESPONSIBLE PERSON	CHALLENGES				
					Increase effectiveness in the Administration of Tax and Customs operations to maximize revenue Improve Domestic Tax	1.1.2 Maximized Revenue collection	Revenue Collection performance	1. Revenue Collection efficiency	1 % of revenue targets achieved	1	Collect revenue to achieve targets	28,206,750.00	28,206,750.00	28,206,750.00	28,206,750.00	112,827,000.00	Assistant Commissioner	One vehicle is not sufficient
									2. Outstanding debt collection rate	1	Serve 800 Estimated/Delinquent Assessments bills	200	200	200	200	800	Enforcers	Gas, vehicle not sufficient-additional enforcers needed

## Domestic Tax Department (DTD)

### Government And Non for Profit Division(GNFPD)

Goal 5: Strengthen external collaboration and strategic partnerships

1	STRATEGIC OBJECTIVES	OUTCOMES	KPI	PI	CRITERIA	#	ACTIVITIES	QUARTERLY TARGETS				ANNUAL TARGETS	RESPONSIBLE PERSON	CHALLENGES
								Q1	Q2	Q3	Q4			
	and Customs Database					2	Prepare and distribute 300 72 Hours warning letters	75	75	75	75	300	Enforcement Manager	Gas, vehicle not sufficient-additional enforcers needed
						3	Forward 20 72 Hours warning with no settlement report to legal	5	5	5	5	20	Enforcement Manager	
						1	Monitor and enforce 20 Draft Installment plans	5	5	5	5	20	Enforcement Manager	
						2	Review debt portfolio and collect revenue debt	13%	13%	13%	13%	50%	Enforcers	
					3. Revenue enforcement rate	3	Conduct Joint Enforcement with stakeholders	1	1	1	1	4	Enforcers	Gas, vehicle not sufficient-additional enforcers needed
						2.	Perform trend analysis to check accuracy of tax returns filed	100	100	100	100	200	Analysts	Continual system outages
						3.	Conduct audit of Liberia's foreign Missions	2	1	1	1	5	Assistant Commissioner	

## Domestic Tax Department (DTD)

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								Q1	Q2	Q3	Q4			
					4 # of Liberia's foreign missions audited	1	Conduct audit of Liberia's foreign Missions	2	1	1	1	5	Assistant Commissioner	
					5. Timely filing and payment on due dates rate notification discrimination rate	1	Proactively contact taxpayers and discriminate notifications before due dates	1000	1000	1000	1000	4000	Analysts	Recharge cards need to be increased
					6. # of Taxpayers engaged through awareness	1	Work with TPSD to carry out awareness initiatives	100	100	100	100	400	Analysts	Recharge cards need to be increased
					7 # of tax clearances issued on filing requirement	1	Issue tax clearance based on filing a pre - requisite for tax clearance issuance	75	75	75	75	300	Analysts	
					8 # of Taxes filed and paid on Time	1	Conduct analysis of taxpayers that filed and Paid on time	500	500	500	500	2000	Analysts	
				2. Taxpayers	1	1	Identify wrongly	50	50	50	50	200	Analysts	Identify wrongly

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								Q1	Q2	Q3	Q4		RESPONSIBLE PERSON	CHALLENGES
			1.1.7 Improved data integrity	segmentation efficiency	# of taxpayers wrongly segmented identified, and allocated	2	Allocate taxpayers into right business sector	50	50	50	50	200	Analysts	Allocate taxpayers into right business sector
					2. #of Tax families opened	1	Conduct opening of ensure tax families	25	25	25	25	100	Analysts	Tax families opened
					3. Data base reliability efficiency	1. # of Taxpayers registration information captured	1	Ensure all registration information is captured	100	100	100	100	400	Analysts
		2. # of Registratio n information completed		2		Complete taxpayers registration information	375	375	375	375	1500	Analysts	Complete taxpayers registration information	
		2. # of new registrants properly segmented		3		Properly segment all newly registered taxpayers	100	100	100	100	400	Analysts		
		3.# of Inactive taxpayers account suspended		4		Suspend all inactive taxpayers account	100	100	100	100	400	Analysts		
		4. # of Non-existing		5		Validate non-existing taxpavers (	50	50	50	50	200	Enforcers	Recharge cards, gasoline	

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								Q1	Q2	Q3	Q4			
					validation conducted		closed business)							and additional vehicle
					6	Closed tax accounts for established closed business	15	15	15	15	60	Analysts		
					5. # of GOL Ministries, agencies and Commissions are enrolled	1	Enroll all GoL Entities in LITAS	2	2	2	2	8	Analysts	
					6 .# of Taxpayers enrolled in LITAS	1	Enroll taxpayers in LITAS	50	50	50	50	200	Analysts	
					7. # of returns verified	2	Check tax returns file and ensure all information is included	100	100	100	100	400	Analysts	

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