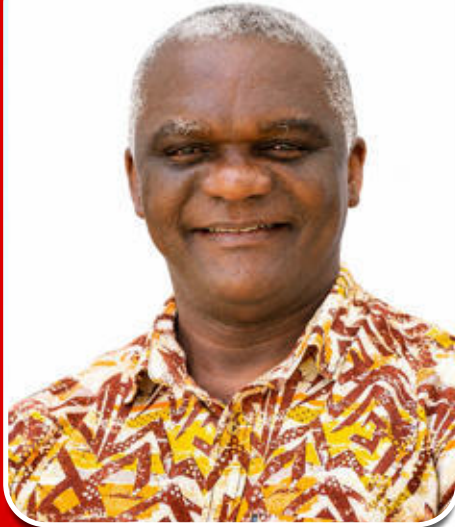




Liberia Revenue Authority Annual Work Plan 2026

Message from the Commissioner General



James Dorbor Jallah
Commissioner General / CEO

It is with great pleasure that I present the Liberia Revenue Authority (LRA) Annual Work Plan for Fiscal Year 2026. This Annual Work Plan serves as the principal implementation instrument for the second year of the LRA Corporate Strategic Plan (2025-2029) and translates our strategic aspirations into actionable priorities, programs, and measurable outcomes.

The Corporate Strategic Plan provides the long-term roadmap for transforming the Liberia Revenue Authority into a modern, efficient, and globally competitive revenue administration. Accordingly, the Annual Work Plan operationalizes this vision by setting out the key interventions, reforms, and activities that will guide our efforts to mobilize domestic revenue, facilitate legitimate trade, and strengthen voluntary tax compliance in support of Liberia's national development agenda.

The year 2025 was another defining period in our institutional journey. Despite operating under significant resource constraints, the Authority exceeded its domestic revenue target by 5% or US\$42.4 million, reaffirming our resilience, professionalism, and unwavering commitment to service excellence. This remarkable performance was driven by strategic investments in institutional reforms, digital transformation, and improved compliance management.

Over the past year, we continued implementing key initiatives under our Domestic Resource Mobilization Strategy (DRMS), with a strong emphasis on digitalization, human capital development, and the deployment of modern technologies. We strengthened our data analytics capabilities, expanded the use of real-time reporting systems, and introduced user-friendly digital applications that enhanced tax administration, particularly in rural areas and at border posts.

Furthermore, we undertook significant policy and legislative reforms by reviewing provisions of the Revenue Code of Liberia that no longer reflected the realities of the current tax environment and that contributed to revenue leakages. Through legislative amendments and administrative regulations, we have strengthened the legal and policy framework for revenue mobilization and enhanced the efficiency and effectiveness of tax administration.

The year 2026 presents both an unprecedented opportunity and a significant responsibility. For the first time in Liberia's history, the Liberia Revenue Authority has been entrusted with an approved domestic revenue target of US\$1.24 billion. Achieving this ambitious target will require the full implementation of the strategic initiatives outlined in this Annual Work Plan and a renewed commitment to innovation, collaboration, and operational excellence.

Our focus in 2026 will therefore be directed toward strengthening institutional capacity, enhancing taxpayer services, improving compliance management, deepening stakeholder engagement, and accelerating digital transformation across all business processes. We will continue investing in our people through training, professional development, and the creation of an enabling work environment that promotes performance, accountability, and innovation.

At the same time, we recognize that achieving our strategic objectives requires sustained investment in critical areas, including human capital development, competitive staff remuneration, modern Information and Communication Technology (ICT) infrastructure, border management systems, and the implementation of transformative reforms such as the Value Added Tax (VAT) and the full migration to the ECOWAS Common External Tariff (CET) regime.

The successful implementation of this Annual Work Plan will position the Liberia Revenue Authority to meet and potentially surpass its revenue target while laying a stronger foundation for long-term institutional sustainability and excellence in revenue administration.

I extend my sincere appreciation to the Board of Directors for their strategic guidance and oversight, the Executive Management Team for their leadership and dedication, and every member of the LRA family whose hard work and professionalism continue to propel this institution forward. I also express gratitude to our taxpayers, development partners, and stakeholders whose support and collaboration remain indispensable to our success.

As we embark upon another year of implementation, let us remain steadfast in our commitment to our shared vision of building a world-class revenue administration that effectively mobilizes domestic resources for national development. Together, we will continue to strengthen tax compliance, improve service delivery, and create lasting value for the people of Liberia.

The LRA Annual Work Plan 2026 is more than an operational document; it is our collective commitment to delivering on the promises of our Corporate Strategic Plan and advancing the Liberia Revenue Authority's mission of mobilizing revenue for a stronger and more prosperous Liberia.

A handwritten signature in blue ink, appearing to read 'James Dorbor Jallah'. The signature is fluid and cursive, written over a white background.

James Dorbor Jallah
Commissioner General/Chief Executive Officer
Liberia Revenue Authority

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Introduction

The LRA Annual Work Plan 2026 serves as the foundation to more accurately thread the path to collecting billions in revenue. As revenue envelopes continue to expand year per year, over-performances in 2024 and 2025 have enhanced our resolve in achieving this milestone. It further elevates smarter activity planning, target setting, and attainable measurement criteria to determine performance.

The process commenced in the 2nd week in December 2025 with the re-establishment of the Annual Work Plan Focal Persons, seconded to the Policy, Statistics and Strategic Planning Division (PSSPD) as requested. The team, comprising of at least two staff from each division section and unit, were adequately orientated on the LRA Corporate Strategic Plan (2025-2029), work and performance plan development. After this, the team went to work to engage their respective divisions/sections/ units. By the first week in January 2026, about 95% of all Divisions/Sections/ and units have completed their work plans as compared to previous annual work plans completion around mid-quarter 2 of the prevailing year.

This year's (2026) work plan optimizes our initiatives to achieve the target of about USD 1.24 billion as approved by the Liberia National Legislature. Planned activities in our core functioning areas such as Domestic Tax and Customs Departments are expected to facilitate the collection of about USD 895.8 million and about 280.9 million respectively. These measures include, upgrading LITAS, and ASYCUDA, further expanding our tax base with emphasis on the real property tax sector, and elevating tax compliance. Also, exerted efforts are planned to more effectively augment collection through litigation, and proper tax debt mechanisms. With renewed approaches in strengthening Domestic Revenue Mobilization, we are expected to further exceed target of more than the 42.4 million over performance in 2025.

Achieving these figures are supplemented by activities gear towards building on our value chain. This covers a meticulous review of the Liberia Revenue Code and providing revenue enhancement policy prescriptions and regulations. Moreover, service delivery to include physical release times for inputs and exports as well as activities to make trade facilitation more vibrant, and a rigorous tax education, tax clinic, and media engagements are also enablers planned to meet or surpass our target. There are planned initiatives to further enhance border protection and control by increasing the use of technical targeting and detection capabilities on goods and passengers.

To pursue planned institutional reforms, redesigning the LRA organogram and SOPs, strengthening staff competency and leadership development, and keeping track of gender balance are included in the plan. We hope to automate our core and internal business processes to make tax administration more seamless. Efforts are applied to fully implement VAT as a fresh impetus to boost revenue collection. There are more concerted approaches to conform to international best practices by implementing recommendations from TADAT, WCO and other stakeholders.

As we implement this plan, we will continue to monitor the performances of the indicators in a more efficient manner to clearly determine the ones that would show significant improvement, suggest warning, and signal poor performance. With the help of our recently improved performance framework which added more accuracy to the Balanced Scorecard (BSC) methodology, poorly performing indicators would be investigated and the root causes determined, early alarm triggers would be immediately addressed, and highly performing ones further strengthened.

Liberia Revenue Authority Annual Plan 2026

Scoring for Liberia: The LRA Strategic Game Plan



GOAL 1

Transparent Revenue Administration

Administer revenue legislation in an effective, fair, and transparent manner to maximize national collection.



GOAL 2

Strengthen Voluntary Tax Compliance

Decentralize services and enhance taxpayer knowledge of laws and obligations to encourage willing participation.



GOAL 3

Build Institutional Capacity

Enhance corporate governance, leadership, and infrastructure while recruiting and retaining top human talent.



GOAL 4

Drive Automation and Data

Leverage data-driven technologies and automation to improve service delivery and decision-making.



GOAL 5

Expand Strategic Partnerships

Strengthen domestic and international collaboration to adhere to global tax administration benchmarks.

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	Strengthened Domestic Resource Mobilization	
		1.1.9	Improved tax debt management	

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
		2.3.2	Increased effectiveness in combatting illicit trade	
		2.3.3	Increased use of technical targeting and detection capabilities on goods and passengers	

Goals, Objectives, and Outcome:

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-mainstreaming gender balance	
		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
		3.4.2	Improved employees' performance	
		3.4.3	Improved leadership	
3.5	Build, upgrade, and secure infrastructure	3.5.1	Constructed LRA HQ, business offices and DI sites	Real Infrastructure Conformity index (% of infrastructure and conformity achieved)
		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	

Goals, Objectives, and Outcome:

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	



LRA
LIBERIA REVENUE AUTHORITY

Annual Work Plan 2026



CG Direct Report



DEPARTMENT		CG DIRECT RETPORTING																									
DEPT/DIVISION		Legal and Board Affairs																									
GOAL 1		Administer revenue legislation in an effective, fair, and transparent manner.																									
Strategic OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGETS				ANNUAL TARGET	Responsibility	Resources														
							Q1	Q2	Q3	Q4																	
1.1	Increase effectiveness in the administration of Tax and Customs operations to maximize revenue	Revenue Collection performance	1.1.1	Strengthened legal and regulatory frameworks	1	# of protest cases heard / Plan	Cases Received, reviewed, and notified	1	Receive, review, and notify relevant dev/sec/unit of taxpayers' protest filed	3	2	2	4	11	Protest & Objection	(cartridges, sheets)											
							cases hearing conducted	2	Conduct administrative protest hearing with dev/sec/unit and taxpayer	2	2	2	4	10	Protest & Objection	Stationaries											
							# of administrative protest cases developed and submitted	3	Develop and submit administrative protest hearing report to CG	2	2	2	4	10	Protest & Objection	Sheets, cartridges											
							3	# of contracts drafted for Approval / Plan	# of Staff employment Contract Drafting completed	1	Develop and submit for approval staff employment contract	60	N/A	N/A	N/A	60	Contract & Board	Cartridges, sheets)									
									# of communication service contract submitted and approved	2	Developed and submitted for approval Communication service contract	25	N/A	N/A	N/A	25	Contract & Board	logistics and stationaries (laptops, vehicle, projector and accessories etc.)									
							4	# of Board meetings held Board of Directors oversight efficiency	Board of Directors oversight efficiency	1	Organize and conduct Board meetings to discuss strategic, policy, and operational matters	6	7	6	6	16	Contract & Board	equipment (laptops, Cartridges for Photocopiers, and printers)									
																			3	Develop and submit for approval procurement contract							
							1	Tax debt Management improvement rate	% of tax Debt management improvement (A+B+C+D)/3x100 A= Total Debt stock determines, B= Total Domestic tax debt automation achieved, C= Total Debt Stock Assessed	2	Determine Total Domestic Tax & Custom Debt stock and carryout collection proportionally	Asses Total domestic tax custom debt stock	N/A	N/A	N/A	Automated Tax debt stock inclusive of domestic Tax and Custom debts	DMD/MISD/DATA ANALYTICS/DTD & CD	Full cooperation of DTD/CD to the process									
																			1	% of Domestic Tax Debt collected. A= Tax Debt collected. B= Total Debt assessed (A/B)100	N/A	Collect 10% of Domestic tax debt	Collect 10% of Domestic tax debt	N/A	Tax debt collection report from Domestic Tax	DMD/Legal Depart. /Litigation	Vehicle, Additional Staff, S/Cards & IT System
																			1	% of tax debt recovery strategy completed (A+ B+C+D)/4X100 A= Debt recovery strategy drafted B= Tax debt recovery strategy reviewed for adoption by senior management C=Tax debt recovery strategy approved D= Tax debt recovery strategy published	Develop and implement a tax debt recovery strategy	Development of the Draft debt recovery strategy	Draft Tax debt recovery strategy review for adoption by Senior Management	Seek Approval of the debt recovery strategy	N/A	Publication of the debt recovery strategy	TMD/DMD/SMT+ P17
Efficiency of debt analytics, case management, and enforcement procedures	% of debt management training completed (A+B+C)/3X100 A= Training conducted in debt analytics B= Training conducted in Case management C= Training conducted in enforcement procedures	1	Coordinate debt management training	Debt analytics training coordinated	Debt case management training coordinated	Debt enforcement procedure training coordinated	Debt analytics, case management, and enforcement procedures coordinated	Debt management	Cooperation from HR, DSA, accommodation																		

	Strategic OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGETS				ANNUAL TARGET	Responsibility	Resources		
									Q1	Q2	Q3	Q4					
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	Taxpayers' Bill of right drafted & published		1	Develop taxpayers advocate brochures, flyers, banners, stickers, etc.	1000	N/A	500	N/A	1500-Taxpayers' Awareness brochures & Flyers Produced	TASU	Staffing, logistics and equipment stationaries (laptops, vehicle, projector, and accessories etc)	
						% of Taxpayers Awareness Conducted / Plan	A/B X100	2	Conduct taxpayers advocate awareness and distribute fact sheets, brochures, flyers, and stickers on the rights of taxpayers in various Universities, High Schools, and Communities	2	2	2	N/A	8- Taxpayers' Advocacy Awareness Conducted	TASU	Staffing; logistics and equipment stationaries (laptops, vehicle, projector, and accessories etc)	
						A= Taxpayers Awareness Conducted											
						B= Total # of Taxpayers Awareness planned		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 (laptops, vehicle, projector, and accessories etc.)	
									attend international conference	N/A	N/A	1	N/A	One international conference attended	TASU	DSA/ funding for international conference	
		Rate of Taxpayers Complains Received, Reviewed & filed	A/B X100 A= # of Taxpayers complains received, reviewed & filed B= Total # of Taxpayers Complains Received		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.)				
		2.2.2	Published updated rulings and interpretation.		2	cases litigation rate	% of Civil cases submitted for litigation purposes. A/B X100 A= # of civil cases submitted for litigation B= Total # of civil cases filed	1	Litigate tax cases involving civil matters	12(+/-2)	12(+/-2)	12(+/-2)	12(+/-2)	45(+/-10)	LITIGATION	Court facilitation fees, Transportation	
							% of criminal tax cases prosecuted in collaboration with MOJ A/B X100 A= # of criminal cases prosecuted in collaboration with MOJ for litigation B= Total # of criminal cases filed	2	Litigate tax cases involving criminal matters in collaboration with MOJ	N/A	N/A	N/A	1	1 case	LITIGATION	Court facilitation fees, Transportation	
							% labor-related tax cases litigated in collaboration with MOJ A/B X100 A= # of Labor-related cases prosecuted in collaboration with MOJ for litigation B= Total # of labor- related filed	3	Litigate tax cases involving labor-related matters in collaboration with MOJ	1	1	1	1	4 cases	LITIGATION	Court facilitation fees, Transportation	
							Tax collection through litigation A/B X100	2	Taxes collected in USD through litigation	200,120.51	200,000.00	250,000.00	150,361.54	800,482.05	Litigation Division	Court facilitation fees, Transportation	
A= Amount of tax collected through litigation	3			collect taxes in LRD through litigation			727,358.74	727,000.00	727,200.00	727,876.25	2,909,434.99	Litigation Division	Court facilitation fees, Transportation				

Strategic OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGETS				ANNUAL TARGET	Responsibility	Resources		
							Q1	Q2	Q3	Q4					
					Amount of Revenue collected through appeals pending before the Supreme Court B= Total number of taxes to be collected through litigation A-B	4	collect revenue in USD through enforcement from the Supreme Court	420,035.95	415,000.00	425,000.00	420,107.86	1,680,143.81	Litigation Division	Court facilitation fees, Transportation	
Goal 3:	Enhance institutional capacity through corporate governance, excellent leadership, human capital, and infrastructure development														
3.1	Implement an effective Strategic Management System	3.1.2	Operationalized CSP using the BSC methodology	Strategic Management index (Average percentage of LRA Strategic Management Accomplished)	1	# of performance plans developed for legal staff	percentage of Performance plan developed	Coordinate the development of performance plans for Legal staff	12	N/A	N/A	N/A	12-Performance Plans drafted and submitted	Contract & Board	(laptops, Cartridges, sheet)
3.4	Build Capacity and enhance productivity	3.4.3	Improved leadership and corporate governance	Capacity and productivity efficiency rate	Delegation of authority policy completion rate	% of Delegation of authority policy completion (A+B)/2X100 A= Delegation of authority policy drafted B= Draft delegation of authority policy submitted for approval		Develop and submit a delegation of authority policy	N/A	N/A	1	N/A	Delegation of authority policy Developed	Chief legal counsel	full cooperation of PSSPD/ HR

LRA ANNAL WOARK PLAN 2026													
DEPARTMENT	CG DIRECT RETPORTING												
DEPT/DIVISION	Internal Audit Department												
GOAL 3	Build an effective institution through corporate governance, excellent leadership, human capital, and infrastructure development.												
OBJECTIVE	OUTCOMES	KPI	PI #	Criteria	Activities	QUARTER				ANNUAL TRGET	RESPONSIBILITY	Resources Required	
						Q1	Q2	Q3	Q4				
				Annual risk assessment completion rate (A+b+C+D+E)/3X100	% of Annual Risk Assessment completion								

Strategic OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGETS				ANNUAL TARGET	Responsibility	Resources	
							Q1	Q2	Q3	Q4				
Promote risk-based compliance, management, and accountability	3.3.6	Strengthened internal compliance and controls	Risk and accountability index	1	NB: The proposed PIs highlighted in red and the corresponding measurement criteria are recommended by the WCO's performance management team that cuts across key functioning areas of the LRA; IAD Included) A= Core functions B=Administrative functions C=Technical functions D= Operations E=system	1	Submission of management input memos to executive management and the board. Conduct one (1) annual risk assessment brainstorming session	100%	0%	0%	0%	100%	CAE; Core Services & Admin. & Technical	Man-hours, lunch & laptops
						2	Finalization and issuance of eight (8) outstanding Reports		25%	25%	0%	100%	CAE; Core Services & Admin. & Technical	Man-hours, lunch & laptops
						3	Four (4) quarterly continuous System (ASYCUDA, TAS & LITAS) related review	25%	25%	25%	25%	100%	CAE; Core Services & Admin. & Technical	Man-hours, lunch, transportation, Internet & Laptops
						4	Coordinate four (4) quarterly GAC and other external audit/review engagements	25%	25%	25%	25%	100%	CAE; Core Services & Admin. & Technical	Man-hours & Laptops
						5	Limited review of commitment listing and LRA FY 2025 Q4 Financial Reports and four (4) FY 2026 Quarterly Financial Reports	25%	25%	25%	25%	100%	CAE & Admin. & Technical	Man-hours & Laptops
						6	One (1) comprehensive review of Procurement & Stores for FY 2025	50%	25%	25%	25%	100%	CAE & Admin. & Technical	Man-hours & Laptops
						7	Preparation of four (4) IAD's quarterly reports on activities undertaken during the quarters ended	25%	25%	25%	25%	100%	CAE, Core Services & Admin. & Technical	Man-hours & Laptops
						8	Preparation of four (4) EDQARD's quarterly Core Services and Admin. & Technical reports on activities undertaken during the quarters ended	25%	25%	25%	25%	100%	CAE, Core Services & Admin. & Technical	Man-hours & Laptops
						9	Four (4) quarterly ASYCUDA training & LITAS data manning and analysis, and continuous professional development	25%	25%	25%	25%	100%	CAE, Core Services & Admin. & Technical	Man-hours, lunch, facilitators & Laptops
						10	Three (3) Limited reviews of the Procurement Section and Store Unit activities for Quarters 1-3 (April 1 – December 31, 2026) in FY 2026	10%	30%	30%	30%	100%	CAE & Admin. & Technical	Man-hours & Laptops
						11	One Compliance review of staff Christmas coupons (2024 & 2025)	0%	50%	25%	25%	100%	CAE & Admin. & Technical	Man-hours & Laptops
3.3				2	Rate of conduct of Compliance review A/BX100 A= # of compliance review conducted B= Total # of compliance reviewed planned	6	One (1) comprehensive review of Procurement & Stores for FY 2025	50%	25%	25%	25%	100%	CAE & Admin. & Technical	Man-hours & Laptops
				3	Compliance review finalization rate A/BX100 A= # of compliance reviews finalized	12	One (1) compliance review of aging or overdue tax debts portfolio to establish actual tax debts and taxpayers' overall adherence to tax laws and applicable	0%	50%	25%	25%	100%	CAE & Core Services	Man-hours, vehicle, lunch & Laptops

Strategic OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGETS				ANNUAL TARGET	Responsibility	Resources	
							Q1	Q2	Q3	Q4				
					B= Total # of compliance reviewed planned	regulations								
						Audit and validation of issues arising from four (4) quarterly continuous audit/review as well as Senior Management and board's request	13	0%	30%	30%	40%	100%	CAE & Core Services	Man-hours, vehicle, DSA & Laptops
						One (1) compliance review of commercial banks' MOUs with LRA	14	0%	25%	50%	25%	100%	CAE, Core Services & Admin. & Technical	Man-hours & Laptops
						One (1) Limited review of the Registration, Return, & Processing Section (RRPS)	15	0%	25%	50%	25%	100%	CAE & Admin. & Technical	Man-hours & Laptops
					Compliance review of publication achievement rate	% of finalized compliance reviews published A/BX100 A= # published B= Total # of compliance finalized	16	0%	25%	50%	25%	100%	CAE & Core Services	Man-hours & Laptops
						One (1) limited review of RETD's Accounts and Record Section	17	0%	25%	50%	25%	100%	CAE & Core Services	Man-hours & Laptops
3.3	Promote risks-based compliance, management and accountability	3.3.10	Improved annual performance reporting	Risk and accountability index	1	IAD Annual Activity Report submission compliance efficiency	Annual Activity Report submitted in Q1 2026	0%	0%	25%	75%	100%	CAE, Core Services & Admin. & Technical	Man-hours, lunch, vehicle & Laptops

DEPARTMENT		CG DIRECT RETPORTING														
DEPT/DIVISION		Professional Ethics Division (PED)														
GOAL 3		Build an effective institution through corporate governance, excellent leadership, human capital, and infrastructure development.														
3.3	OBJECTIVE	OUTCOMES #	OUTCOME	KPI	PI #	PI	Criteria	Activities	QUARTER				ANNUAL TARGET	RESPONSIBILITY	Resources Required	
									Q1	Q2	Q3	Q4				
							% of investigation of complaints against employees completed A/B X100 A= # of cases of complaints of employees investigated B=Total # of cases received	1	Conduct workplace administrative investigation of complaints against employees	10	10	10	10	40 investigations of complaints against staff conducted		Mobility=Vehicle, Motor bikes Investigative Tools=Computers, Digital Camara & Recorder Communication=Scratch cards
							% of Case files managed A/B X100 A= # of cases files managed B=Total # of case filed	1	Manage case files to maintain integrity of the	5	5	5	5	20 case files managed		Computer Three into one (Photo copier, Scanner & Printer) Hard drive Cabinet File
							% of Whistleblower's alerts investigated A/BX100 A= number of Whistleblower's alerts investigated B= Total number of whistleblowers' alerts received	2	Conduct investigation of Whistleblowers alert	4	4	4	3	15 Whistleblowers alerts investigated		Compensation as per whistle blower policy.
							% of Asset Declaration verifications achieved A/B X100		Conduct targeted verification of staff assets					20 asset declaration		Mobility=Vehicle, Motor bikes Investigative Tools=Digital

Strategic OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGETS				ANNUAL TARGET	Responsibility	Resources				
							Q1	Q2	Q3	Q4							
Promote risks-based compliance, management, and accountability	Improved employees' accountability	Risk and accountability index	1	Achievement rate of Employees' accountability framework	A= # of assets verifications conducted	declaration					verification conducted		Camara Communication=Scratch cards				
					B= total # of assets verification's plan												
					% of background checks conducted											Mobility=Vehicle, Motor bikes Investigative Tools=Computers, Digital Camara & Recorder Communication=Scratch cards	
					A/B X100												
					A= # of background checks conducted	Conduct background checks investigation of pre-employment and existing employees	4	4	4	4	20 background checks conducted						
					B= total # of background checks planned												
					% of d Life-style audit conducted												Mobility=Vehicle, Motor bikes Investigative Tools=Digital Camara & Recorder Communication=Scratch cards
					A/B X100												
					A= # of life-style audits conducted	Conduct lifestyle of employees in high-risk positions	4	4	4	4	Twenty lifestyle audits conducted						
					B= total # of life-style audit planned												
					% of referrals investigated	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	4	4	4	Approximately, 16 referrals expected to be investigated						Mobility=Vehicle, Motor bikes Investigative Tools=Computers, Digital Camara & Recorder Communication=Scratch cards
					A/B X100												
					A= # of referrals on employees' misconduct investigated												
B= total # of referrals received																	
					Success rate of the conduct of insistent integrity field inspection (A+B+C)/3X100												
					Where as												
					A= completion of inspection of LRA's property	1					instant integrity field inspection conducted						
					B= Completion of integrity survey												
					C= Conduct of inspection of revenue instruments												
						2	Conduct integrity survey										
						3	Analysis of revenue instrument suspected of been altered and identifying staff involved										
					Ethics and integrity awareness success rate												
					(A+B+C)/3X100												
					A= Training materials (billboards& flyers) developed	1	Develop training materials for ethics and integrity awareness	Training awareness materials developed			Ethics and integrity awareness mechanism completed		Mobility=Vehicle Communication=Scratch cards Stationery (note pad, pe) Generator and accessories Projector Board Fuel/gas Water				
					B= Awareness conducted across the LRA	2	Conduct ethics and integrity awareness across the LRA	Awareness conducted									
					C= Awareness report produced	3	Produce ethics and integrity awareness reports		Report produced								
					% of sources of information hub established nation- wide												
					A/B X100												
					A= # of cells established nation-wide	1	Establish sources of information and maintain liaison with law enforcement actors, and private sector stakeholders to detect employees' misconduct		10	10	10	40 sources of information established		Mobility=Vehicle Investigative Tools=Cell phone Communication=Scratch cards Information term			

Strategic OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGETS				ANNUAL TARGET	Responsibility	Resources
							Q1	Q2	Q3	Q4			
	3.3.6	Minimized employees' misconduct and corruption		3	rate B= total # of cells ear-marked nationwide								plate/Notebook, pen
					Variance of employees' misconduct (A-B) A= Total number of employees misconduct recorded in current year (2025) B= Total number of employees misconduct recorded in current year (2026)	1	conduct comparative analysis of employees' misconduct recorded in 2025 and 2026				Analysis conducted	Comparative analysis of employees' misconduct conducted for 2025 and 2026	
					Completion rate of investigative reports to LRA Management, Disciplinary Committees, law enforcement officials, and A/B X100 A= # of investigative reports submitted B= total # of investigative reports completed	1	Finalize and submit investigative reports to LRA Management, Disciplinary Committees, law enforcement officials, and prosecutors	2	6	6	6	20 investigative submitted	
					% of staff in violation of the code of conduct or other anticorruption provision by law A/B X100 A= # of staff in violation against the code of conduct or other anti-corruption provision by law B= total # of staff subjected to disciplinary action for violation against the code of conduct or other anti-corruption provision by law	1	conduct analysis to determine the % of staff in violation of code of conduct or other anti-corruption provisions by law				Analysis conducted	Analysis conducted and report published	
	3.3.8	Attained client's confidence and trust		4	Increased in client confidence level	1							
					Taxpayers' confidence and trust survey success rate (A+B+C+D)/4X100 Whereas: A= survey concept paper drafted B= survey concept paper validated and finalized C=Survey conducted D= Survey findings published	1	Develop taxpayers' confidence and trust survey concept note	Concept note developed				Taxpayers' confidence and trust survey conducted and published	
						2	Validate and finalize taxpayers' confidence and trust survey concept note	conducted validated and finalized					
						3	Conduct taxpayers' confidence and trust survey		survey conducted				
						4	Publish taxpayers' confidence and trust survey findings		Survey findings published				Mobility=Vehicle Communication=Scratch cards Stationery

Strategic OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGETS				ANNUAL TARGET	Responsibility	Resources	
							Q1	Q2	Q3	Q4				
	3.3.10	Improved annual performance reporting		5	Annual performance reporting efficiency rate (submission of Dept/DIV annual report to PSSPD within 3 months of proceeding year)	1	Develop PED annual activity report and submit to PSSPD	Report developed and submitted					Report developed and submitted	

DEPARTMENT

DEPT/DIVISION **FISCAL INVESTIGATIONS DIVISION (FID)**

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

OBJECTIVE	OUTCOMES	KPI	PI #	PI	Criteria	Activities	QUARTER				ANNUAL TARGET	RESPONSIBILITY	Resource Required					
							Q1	Q2	Q3	Q4								
3.2	Implement Institutional Reforms	3.2.4	Improved internal communication, coordination, integration, and collaboration		1	Success rate of financial awareness across	percentage of financial crime awareness conducted A/BX100. A= Total number of awareness conducted. B = Total number of awareness Planned	1	Conducting Awareness on financial crime and criminal facilitation prevention with LRA staff.				1	2	FID/LEAs	Vehicles, DSA, Gasoline, Scratch Card, projector, The availability of participants.		
3.3	Promote risk-based compliance, management, and accountability	3.3.3	Enhanced stakeholders' confidence		1	Stakeholders' confidence efficiency	% of assessments of inter-agency trust between tax and other financial crimes authorities for achieving/maintaining inter-agency trust A/B X100 A= # of assessments of inter-agency trust between tax and other financial crimes authorities for achieving/maintaining inter-agency trust conducted B= Total #inter-agency trust between tax and other financial crimes authorities for achieving/maintaining inter-agency trust planned	3	Conduct trust- building survey on inter-agency collaboration between LRA and other financial crime authority.				1	1	2	FID/LEAs	Vehicles, DSA, Gasoline, Scratch Card, projector, The availability of participants.	
								1	Coordinate the conduct of World Bank ML/TF National Risk Assessment (NRA) on tax Crime		2	2	2	6	FID/LEAs	Vehicles, DSA, Gasoline, Scratch Card, projector, The availability of participants.		
		3.3.4	strengthened risk governance framework		1	Rate of tax crime assessment conducted	% risk assessments on tax crimes A/B X100 A= # of risk assessments on tax crimes conducted B= Total # of risk assessments planned	2	NRA on tax crime report writing/validation					1	1	1	FID/LEAs	Vehicles, DSA, Gasoline, Scratch Card, projector, The availability of participants.
								3	Develop risk mitigation action plan based on NRA report					1	1	1	FID/LEAs	Vehicles, DSA, Gasoline, Scratch Card, projector, The availability of participants.
						4	NRA report launch					1	1	1	FID/LEAs	Vehicles, DSA, Gasoline, Scratch Card, projector, The availability of participants.		
			Improved			Employees' criminal	% Completion of development of Criminal facilitation prevention manual (A+B+C+D)/3X100 A=Manual drafted	1	Draft Tax Crime Investigation and prevention manual			1	1	3	FID/LEAs	Vehicles, DSA, Gasoline, Scratch Card, projector, The availability of participants.		

	Strategic OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGETS				ANNUAL TARGET	Responsibility	Resources		
									Q1	Q2	Q3	Q4					
3.3	Promote risk-based compliance, management, and accountability	3.3.5	employees' accountability		1	facilitation prevention efficiency	B=Manual validated and finalized	2 Validate and finalize the tax crime investigation and prevention manual.				1	1	FID/LEAs	Vehicles, DSA, Gasoline, Scratch Card, projector, The availability of participants.		
							C= follow Up made for the approval of Manual	3 Conduct follow-ups for the tax crime investigation and prevention Manual approval				1	1	FID/LEAs	Vehicles, DSA, Gasoline, Scratch Card, projector, The availability of participants.		
		3.3.7	Enhanced tax and tax-related crimes investigation			1	Achievement rate of tax and tax-related crime investigation	A= # of tax and tax-related crime investigation conducted B= total # of tax and tax related crimes investigations planned	1 Conduct tax crime and tax related investigation.	20%	25%	30%	25%	100%	FID/LEAs	Vehicles, DSA, Gasoline, Scratch Card, projector, The availability of participants.	
		3.3.8	Attained client's confidence and trust						2 Coordinate the benchmarking and adoption of best practices from the KRA and STA to enhance individual tax filing, complaint handling function, forensic laboratory & analysis of evidence, whistleblowing /informant management frameworks for managing whistleblowers and informers, and the development of a tax crimes and investigations training curriculum.			3	2	2	7	FID/LEAs	Vehicles, DSA, Gasoline, Scratch Card, projector, The availability of participants.
									3 Coordinate the drafting/amendments to Section 900(b) of the Liberia Revenue Code to mandate the registration and filing of taxes by all individuals			2	1	1	4	FID/LEAs	Vehicles, DSA, Gasoline, Scratch Card, projector, The availability of participants.
									4 Coordinate the development of a whistleblowing/complaints/informant's management frameworks				2	1	3	FID/LEAs	Vehicles, DSA, Gasoline, Scratch Card, projector, The availability of participants.
									5 Validation of the whistleblowing/complaints/informant's framework					1	1	FID/LEAs	Vehicles, DSA, Gasoline, Scratch Card, projector, The availability of participants.
									6 Follow-up for the approval of the frameworks by management					2	2	FID/LEAs	Vehicles, DSA, Gasoline, Scratch Card, projector, The availability of participants.
									7 Coordinate the engagement with the Ministry of State on the establishment of an interim ministerial committee on tax crime				1	1	2	FID/LEAs	Vehicles, DSA, Gasoline, Scratch Card, projector, The availability of participants.
									8 Development of training curriculum on tax crime investigations for LRA tax investigators				1	1	2	FID/LEAs	Vehicles, DSA, Gasoline, Scratch Card, projector, The availability of participants.
									9 Validation of the training curriculum					1	1	FID/LEAs	Vehicles, DSA, Gasoline, Scratch Card, projector, The availability of participants.
							10 Follow up on management for approval of training curriculum					2	2	FID/LEAs	Vehicles, DSA, Gasoline, Scratch Card, projector, The availability of participants.		
							11 Coordinate the acquisition and deployment of technological tools to facilitate effective financial crimes investigations		1	1			2	FID/LEAs	Vehicles, DSA, Gasoline, Scratch Card, projector, The availability of participants.		
		3.3.8	Attained client's confidence and trust		1	Completion rate of development of Tax crime/evasion, ML investigation	(A+B+C+D)/4X100 A=Handbook drafted	1 Draft handbook for LRA tax crime /evasion investigation framework (taxpayer's edition)				1	1	2	FID/LEAs	Vehicles, DSA, Gasoline, Scratch Card, projector, The availability of participants.	

	Strategic OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGETS				ANNUAL TARGET	Responsibility	Resources		
									Q1	Q2	Q3	Q4					
			trust			awareness handbook for taxpayers	B=Handbook validated and finalized C= Follow up made for the approval of the Handbook D= Handbook distributed								availability of participants.		
								2	Validate and finalize LRA tax crime /evasion investigation handbook (taxpayer's edition)				1	1	FID/LEAs	Vehicles, DSA, Gasoline, Scratch Card, projector, The availability of participants.	
								3	follow up for the approval of the Handbook				2	1	FID/LEAs	Vehicles, DSA, Gasoline, Scratch Card, projector, The availability of participants.	
		3.3.10	Improved annual performance reporting			Annual performance reporting efficiency rate (submission of Dept/DIV annual report to PSSPD within 3 months of proceeding year)	submission of FID annual report	1	Develop and submit annual activity report to PSSPD	1				1	FID/LEAs	Vehicles, DSA, Gasoline, Scratch Card, projector, The availability of participants.	
Goal 5																	
Improve collaboration and partnership																	
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 average of 1. revenue policy		Rate of follow ups for approval of MOU with internal and external parties	% of follow-ups made for the approval of MOUs with internal and external parties A/B X100 A= # of follow-up made for approval of MOUs B= total # of follow-ups planned	1	Conduct follow-up of MOUs with internal and external parties for approval.			1					
				2. Stakeholders' engagements 3. international tax policies domesticated 4. automation of exchange of information 5. beneficial ownership registered				2									
		5.2.3	Improved international tax cooperation and collaboration			Stakeholder engagement rate on Fiscal Investigation matters	% of Stakeholder engagement on Fiscal Investigation matters A/B X100 A= # of Stakeholder engagement meetings on Fiscal Investigation matters conducted B= total # of Stakeholders engagement meetings on Fiscal Investigation matters planned	1	Conduct stakeholder meeting on financial investigation matters	1		1	1	1	4	FID Staff	Vehicles, DSA, Gasoline, Scratch Card, projector, The availability of participants.
						Stakeholders' engagements rate to combat tax crimes and other financial crimes	% of Stakeholders' engagements to combat tax crimes and other financial crimes A= # of Stakeholders engagement to combat tax crimes and other financial crimes conducted B= total Stakeholders engagement to combat tax crimes and other financial crimes planned	1	Conduct Stakeholder engagement to combat tax crimes.	2		2	2	2	8	FID staff	Vehicles, DSA, Gasoline, Scratch Card, projector, The availability of participants.

Strategic OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGETS				ANNUAL TARGET	Responsibility	Resources
								Q1	Q2	Q3	Q4			
	5.2.4	Enhanced knowledge sharing and best practices	collaboration with other law enforcement authorities	1	Rate of knowledge sharing and best practices of tax crime investigation	% of knowledge sharing and best practices of tax crime investigation engagements A/B X100 A= # of EOI engagement on tax related illicit flows in collaboration with targeted LEAs) conducted B= total # of EOI engagement on tax related illicit flows in collaboration with targeted LEAs planned	1			1	1	2	FID/LEAs	Timely engagement/EOI

DEPARTMENT	CG DIRECT RETPORTING													
DEPT/DIVISION	CMPA													
GOAL 2	Promote Voluntary compliance.													
OBJECTIVE	OUTCOMES	KPI	PI #	PI	Criteria	Activities	Q1	Q2	Q3	Q4	ANNUAL TRGET	RESPONSIBILITY	Resource Required	
2.2 Enhance taxpayer knowledge of tax laws, rights, and obligations.	2.2.2 Published updated rulings and interpretation.		1		Online media Platforms A/B X100 A= # of rulings and interpretations published online B= Total # of Rulings received	1 Publish rulings and interpretation on online media	1	1	1	1	4	CMPA	Information, Internet/Data; computer/laptop	
					Traditional Media Platforms A/B X100 A= # of rulings and interpretations published via traditional platforms B= Total # of rulings received	2 Publish rulings and interpretation on traditional media	1	1	1	1	4	CMPA		
	2.2.3		1		% of publications facilitated A/B X100 A= # of publications facilitated B= total # of publications planned	1 Publications facilitation Rate								
			2		% of Tax information contents produced and branded A/B X100 A= information contents produced and branded B= total information contents per plan	1 Produce and brand tax information contents from programs and activities	6	6	6	6	24			
			3		% of Media Engagements initiated and facilitated (Radio Talk shows) A/B X100 A= Radio talk shows	1 Organize and facilitate radio talk shows on partner radio stations	45	45	45	45	180			

Strategic OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGETS				ANNUAL TARGET	Responsibility	Resources
							Q1	Q2	Q3	Q4			
					B= Total # of radio talk shows planned								
			4		% of Media Engagements initiated and facilitated (Press Conference) A/B X100 A= # of press conferences held B= Total of press conferences held	1 Organize and facilitate media updates addressed by the Commissioner General or designee		1			1	2	
	Increased media engagement		5		% of Media Coverage of activities and events A/B X100 A= # of Media Coverage of activities and events facilitated B= Media Coverage of activities and events planned	1 Provide media coverage of LRA event and activities for public information sharing	10	10	10	10	40		
			6	Rate of Media and Communication n Training Accomplishments	% of Media and Communication n Trainings held A/B X100 A= # of Media and Communication n Trainings held B= Total Media and Communication trainings planned	1 Organize and conduct radio and public appearance training of LRA staff (TBOs and Media Users)	1		1		2		
			7	News Magazine Publication Rate	% of News Magazine Published A/B X100 A= # of News Magazines published B= Total # of News Magazines per plan	1 Produce 2 revenue watch magazines for publication		1			1	2	

Strategic OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGETS				ANNUAL TARGET	Responsibility	Resources		
							Q1	Q2	Q3	Q4					
GOAL 3															
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	2	Rate of staff satisfaction and understanding with internal communication and information flow % of managers and supervisors trained on internal communication A/B X100 A- # of Supervisors and managers trained on internal communication B=Total # of managers and supervisors selected % of completion of staff internal communication satisfaction survey (A+B+C+D)/4X100 A= Survey concept paper/questionnaire drafted B= Survey conducted C=survey findings published	1 2	Build capacity of supervisors and managers on internal communication. Conduct periodic internal staff communication satisfaction surveys.					1 Your annual target should be 100% completion, given that all the processes (A+B+C) are completed) Also, state in which quarter the survey will be conducted	CMPA	
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) % of CMPA Annual Activity Report submission compliance A = 100% (submission of annual activity report by Q1, 2026) D= 100%-50 (submission of annual activity report after) Q1, 2026) F=Below 50% (submission of annual activity report after Q1, 2026)	1	Compiling, writing and submission of Annual Reports by end of Q1, 2026							
Goal 5															
5.2	Strengthen domestic and international cooperation and partnerships	5.2.	Improved communication and collaboration with stakeholders		1	Establish media partnership to enhance tax awareness and LRA visibility % of rural and urban radios engaged for partnerships A/B X100 A= # of urban and rural radios station engaged B= Total # of urban and rural radio stations per plan	1	Establish partnership with 14 rural and urban radio stations					14		
5.2	Strengthen domestic and international cooperation and partnerships	5.2.	Improved communication and collaboration with stakeholders		1	Rate of media representatives /journalists as tax ambassadors trained % of media representatives journalists trained as tax ambassadors A/B X100 A= Media representative/ journalists trained as tax ambassadors B= Total # of media representative /journalists selected per plan	2	Train media representatives/ journalists as tax ambassadors					4		
								Establish partnership with 8 online media platforms and blogs					8		
								Establish partnership with 10 newspapers for info dissemination					10		
DEPARTMENT	CG DIRECT REPORTING														
DEPT/DIVISION	TMD														
GOAL 1	Administer revenue legislation in an effective, fair, and transparent manner														
						A-B / B									

	Strategic OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGETS				ANNUAL TARGET	Responsibility	Resources
									Q1	Q2	Q3	Q4			
							A = amount of revenue above target in Year T (Current year) B = amount of revenue above target in Year T -1 (Previous year)								
1.1	Increase effectiveness in the administration of Tax and Customs operations to maximize revenue	1.1.8	Strengthened Domestic Revenue Mobilization	Revenue collection performance	2	Achievement rate of DRM -related activities	% of DRM governance activities accomplished (A+B+C+D +E)/5 X100 A= DRM High Level Cabinet Committee Established B= Sector Working Groups established C=DRM Donor Coordination Forum held D= DRM Implementation progress reviewed E= DRM Implementation report produced	1 Establish DRM High Level Cabinet Committee	1	1	1	1	1	AC	Political will to attend steering committee meeting. Senior management support
							2 Establish Sector Working Groups		1	1	1	3	AC	Logistics, Finance	
							3 DRM Donor Coordination Forum			1	1	1	AC	Logistics, Finance	
							4 Review of DRM Implementation progress								
							5 Produce DRM implementation report				1	1	Junior officer		
							% of DRM-related activities implemented in Year 1 A/B X100 A=Number of DRM Related activities implemented B=Total number of DRM Activates in Year 1	1 Implement activities in the DRM implementation year 1 workplan	15%	40%	75%	100%	100%	AC, Manager, Sr. Officer	Logistics, Finance
3	Rate of support of VAT implementation	A/BX100 A= Number of supports provided for VAT implementation B= Total number of supports per VAT implementation	6 Support VAT Implementation	10%	25%	45%	60%	60%	AC, Manager	Senior management support					
GOAL 3															
3.1	Implement an effective Strategic Management System	3.1.2	Operationalized CSP using the BSC methodology	Strategic Management index (Average percentage of LRA Strategic Management Accomplished)	1	Achievement rate of TMD quarterly M&E report produced	A/BX100 A= Number of quarterly M&E reports produced B= Total M& E report required	1 Produce quarterly division report	1	1	1	1	4	Senior officer	
3.2	Implement Institutional Reforms	3.2.2	Modernized revenue administration	Rate of Achievement of Institutional reforms	1	% of core and administrative business processes automated	A/B X 100 A = number of core business processes automated B = total number of core businesses processes	1 Support customs reform projects implementation	25%	50%	75%	100%	100%	AC, Manager, Sr. Officer	Customs support and coordination
							2 Support domestic tax reform projects implementation	25%	50%	75%	100%	100%	AC, Manager, Sr. Officer	Domestic tax support and coordination	
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)	TMD Annual activity report submission Rate A=100% (submission of annual activity report by Q1, 2026) B= 100% -50 (submission of annual activity report after Q1, 2026) C= Less than 50% (Submission of annual activity report after Q2, 2026)	1 Produce TMD annual activity report	1				1		



DOMESTIC TAX DEPARTMENT

DEPARTMENT	Domestic Tax department															
DEPT/DIVISION	Natural Resources Tax Division															
GOAL 1	Administer revenue legislation in an effective, fair, and transparent manner.															
	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required		
								Q1	Q2	Q3	Q4					
					1	Audit Capacity and Coverage Index	1. (Number of approved audit cases per auditor)/target+(number of employees per auditor /target)/2 x 100	1	Review cases brought forward from 2025, and additional cases received from CRM	100%				100%	NRDT AC and Audit Supervisors	Working tools (laptops, printers/photocopier, scanner and stationeries)
								2	Submit recommendation to include additional cases and/or remove cases (will discuss with CRM to delist unaudited cases and request replacement)	50%	50%			100%	NRDT AC	
								3	Co-sign NRTD cases and submit to CRM for Commissioner-DTD approval	86					NRDT AC	
								4	Assign audit cases to Supervisor	86					NRDT AC	
								5	Assign audit cases to Team Leads	86					NRDT AC/Supervisor	Rehearsal Training (Audit SOP, Audit technique /working papers, LITAS and ASYCUDA)
								1	Conduct analysis of quarterly bills published with additional assessment against payments made	100% of quarterly target	100%	100%	100%	100%	NRDT AC, Audit Supervisor, Teams and Enforcement Manager	Stable internet connection, laptops, and desktop computers, DSA, fuel and scratch cards for outstation audits) etc.
					2	Audit Recovery Efficiency Rate	2. # of audit bills finalized/bill served	1	Prepare and deliver audit bills	5	10	15	15	45		
								2	Proactively monitor monthly audit reports/bills published against collections	5	10	15	15	45		
									3. Variation in the amount of debt collected							
									O/W:							

	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required	
									Q1	Q2	Q3	Q4				
		1.1.2	Maximized Revenue collection				A. amount of debt collected in current year -B. amount of debt collected in previous year/amount of debt collected in previous yearX100									
								1	Conduct 30 comprehensive and 15 issue-oriented audits for selected taxpayers in NRTD from list of taxpayers provided by Compliance Risk Assessment	5	10	15	15	45	NRTD AC, Audit Supervisor and Audit Teams	No Audit Manager, only one (1) Audit Supervisor, Printer, Auditors, Printer, ink, stationeries, vehicles, fuel, scratch cards, stable internet connectivity, Lack of fundings for Outstation Audits, etc.
							2	Prepare draft audit report and send to taxpayer	5	10	15	15	45			
					3	Audit Plan Adherence	Comprehensive audit adherence achievement rate (# of comprehensive audits / planned comprehensive audits X100)	3	Conduct and complete reconciliation of audit engagement	5	10	15	15	45		
								4	Prepare audit case file and final report for Quality assurance review and enroll in LITAS for bill preparation	5	10	15	15	45		
								5	Forward the audit report with additional assessment for delivery and enforcement action	5	10	15	15	45		
							Oriented audits adherence rate (# of issue conducted / planned issue of issue00)	1								
								2								
	1.1	Increase effectiveness in the administration of Tax and Customs operations to maximize revenue		Revenue collection performance				4	Efficiency of Audit Program	1. Audit Revenues / Total Revenues X100						
								1	Conduct analysis of audit revenue to total revenue/collection in NRTD	1%	2%	3%	6%	12%	NRTD	Lack of stable internet connectivity, stationery, desktop and laptop computers
								2								
								3								

OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required	
							Q1	Q2	Q3	Q4				
					Revenue enforcement rate	3. # of joint enforcement conducted/Plan	1 Conduct four (4) joint enforcement activities of Sand and Quarry companies in Montserrat and Margibi with MME	1	1	1	1	1	NRTD/DTD/ CG Office	Vehicles, Fuel, scratch cards, stationery, and collaboration with MME
							2 Conduct two (1) joint enforcement activities of logging companies in Grand Bassa, Grand Gedeh, and Nimba with the FDA	0	1	0	0	1	NRTD/DTD/ CG Office	Vehicles, Fuel, scratch cards, stationeries, and collaboration with FDA
	1.1.3	Simplified and published Tax and Customs procedures			% of procedures simplified and published	1 Collaborate with TPSD to develop 200 simplified ASM tax awareness brochures	1	0	0	0	100%	100%	NRTD/TPSD/MME	Logistics and stable internet connectivity
						2								
	1.1.5	Automated and integrated revenue administration systems			% of integration completed	1 Coordinate/ Serve as liaison to complete integration of MME system (MCAS) with LITAS	1	0	100%	0%	0%	100%	NRTD/MIS/DTD	Collaboration, stable internet connectivity and cooperation from Supervising entities MME/FDA
						2 Coordinate/ Serve as liaison to integrate FDA system (LiberTrace) with LITAS	2	0	50%	0%	50%	100%	NRTD/MIS/DTD	
						1. Large tax- Accurate biodata Segmentation Accurate tax account	1 Download NRTD taxpayers' information from LITAS and verify to ascertain segmentation based on ISIC	25%	25%	25%	25%	100%		
					Accurate tax account balance Medium tax- Biodata and segmentation	2 Reclassify wrongly segmented taxpayers to ensure proper segmentation	2	25%	25%	25%	25%	100%		
					Small tax- Biodata and segmentation Customs-ASYCUDA Data security	3 Identify inactive taxpayers on NRTD tax roll and submit to Enforcement for field verification	3	25%	25%	25%	25%	100%		

	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
									Q1	Q2	Q3	Q4			
		1.1.6	Improved data integrity		1	Data reliability rate		4 Obtain inactive taxpayers list from Enforcement, request suspension approval from CDT and forward to Modernization for suspension	25%	25%	25%	25%	100%	NRTD-AAA SECTION/TRRPS/MIS	Stable internet connectivity, Logistics
							5 Ensure mandatory tax accounts are open and verify that taxpayers' information in LITAS aligns with registration documentation submitted	25%	25%	25%	25%	100%			
							6 Close inappropriate tax accounts without balances	25%	25%	25%	25%	100%			
GOAL 2	Promote Voluntary compliance.														
	Decentralize revenue collection to														
	increase voluntary compliance						2. Filing criteria(1 Send reminder emails and/or monitor LITAS to send reminder emails for applicable tax kinds to all active taxpayers with email addresses 5 days before the due date	25%	25%	25%	25%	100%	NRTD AAA Section	Stable internet connectivity, logistics (scratch cards, desktop & laptops, chairs etc)
						# of taxpayers that filed by due dates in current year - Total taxpayers that filed in previous year within the due date/ Total taxpayers that filed in previous years within the due dates X100)	2 Make follow-up phone calls to all taxpayers before, on and post the due dates	25%	25%	25%	25%	100%			
							3 Identify late, non and stop filers and conduct spot and other field verifications	25%	25%	25%	25%	100%			

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required				
								Q1	Q2	Q3	Q4							
2.1		2.1.5	Voluntary compliance increased			3.Payment criteria	1	Vet 90% of active large taxpayers and 40% of medium active taxpayers' returns monthly for correctness and completeness	25%	25%	25%	15%	90%	NRTD AAA Section	Stable internet connectivity, logistics (scratch cards, desktop & laptops, chairs etc.)			
							2	Send feedback to 90% of active large taxpayers and 40% of medium taxpayers on the review process via email	25%	25%	25%	15%	90%					
							3	Raise additional assessments for underpaid taxes and estimated assessments for non-filers, and send a copy to Enforcement section for action	25%	25%	25%	25%	100%					
							4	Conduct analysis of returns filed to payment made and submit non-payment bills to enforcement for delivery and action	25%	25%	25%	25%	100%					
							2	Taxpayers' segmentation compliance efficiency	1. # of taxpayer segmented into the right business sector/total number of Taxpayers wrongly segmented	1	Download NRTS active taxpayers' information from LITAS, including new registrant information	25%	25%	25%	25%	100%	NRTD AAA Section	Stable internet connectivity, logistics (scratch cards, desktop & laptops, chairs etc)
										2	Verify taxpayer information to ascertain segmentation based on ISIC	25%	25%	25%	25%	100%		
										3	Reclassify wrongly segmented taxpayers to ensure proper segmentation	25%	25%	25%	25%	100%		

	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
									Q1	Q2	Q3	Q4			
					3	% of NRTD Large Taxpayers adherence to the new filing and payment procedures		1 Conduct analysis to ensure that 70% of all NRTD active large taxpayers adhere to new filing and payment procedures	15%	20%	15%	20%	70%	NRTD AAA Section	Stable internet connectivity, logistics (scratch cards, desktop & laptops, chairs etc)
					4	% of Tax NRTD Clearance compliance issues resolved within two weeks of application.		1 Conduct daily analysis of all TCC requests	25%	25%	25%	25%	100%	NRTD AAA Section	Stable internet connectivity, logistics (scratch cards, desktop & laptops, chairs etc)
							2 Assign TCC request to relevant staff for compliance analysis	25%	25%	25%	25%	100%			
							3 Forward non-compliance issues to taxpayers through emails, texts and phone calls	25%	25%	25%	25%	100%			
							4 Review and approve compliant taxpayers' TCC in a timely manner	25%	25%	25%	25%	100%			
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 risk-based compliance, management and accountability	3.3.9	Strengthened internal compliance and controls	Risk and accountability index	1	% of risk-based audits performed	NRTD risk- based audit achievement rate (of risk - based NRTD audit activities accomplished /Total risk-based audits activities planned X100)	1 Received 2026 list of NRTD audit cases from CRMS	100%	0%	0%	0%	100%	AC & NRTD Audit Section	Stable internet connectivity, LITAS and TAS stability, scratch cards, desktop & laptop computers, desks, chairs, office space, etc.
							2 Review list to ensure active and risky taxpayers are included and make input where necessary to obtain auditable taxpayers	100%	0%	0%	0%	100%			
							3 Submit the NRTD audit list to CRM for consideration; co-sign revised lists and send to CRM for CDT approval.	100%	0%	0%	0%	100%			
							4 Prepare and submit the completed NRTD 2026 annual audit plan to Commissioner for Domestic Tax Department for approval	0%	100%	0%	0%	100%			
							5 Conduct risk assessments for additional taxpayers added by CRM to prioritize the riskiest NR sector taxpayers based on limited resources	0%	75%	25%	0%	100%			

	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required	
									Q1	Q2	Q3	Q4				
								6	Distribute approved audit cases to the supervisors for pre-audit analysis and preparation of individual audit plans	100%	0%	0%	0%	100%		
								7	Review and submit the individual audit plans for taxpayers for review and AC approval and prepare the audit engagement letters for selected taxpayers	0%	50%	35%	15%	100%		
		3.3.10	Improved annual performance reporting	Annual performance reporting efficiency rate (submission of Dept/DIV annual report to PSSPD within 3 months of proceeding year)	1	Annual performance reporting efficiency rate (submission of Dept/DIV annual report to PSSPD within 3 months of proceeding year)		1	Prepared and submit weekly, monthly, quarterly and annual reports of planned activities as required	25%	25%	25%	25%	100%	NRTD	Stable internet connectivity, stationery, printer, ink, etc.
									Prepared and submit weekly, monthly, quarterly and annual reports of planned activities as required	25%	25%	25%	25%	100%	NRTD	Stable internet connectivity, logistics (scratch cards, desktop & laptops, chairs etc)
Goal 5	Improve collaboration and partnership.															
		5.2.2	Improved communication and collaboration with stakeholders	Partnership and Collaboration Index	1	% stakeholders responded to	Meeting minutes, attendance & reports	1	Laise with taxpayer services to conduct quarterly tax clinics for taxpayers in the NR sector	0	2	2	2	6	NRTD/TPSD/DTD	Lack/minimum collaboration, logistics
	5.2	Strengthen domestic and international cooperation and partnerships		(PCI) = percentage on adverse of 1. revenue policy involvement 2. Stakeholders' engagements responded to 3. internatipolicy involomentomesti cated 4. automation of exchange of information 4. beneficial ownership registered)				2	Conduct task force meetings with regulatory entities to enhance tax compliance in the NR sector	0	2	2	2	6	NRTD/DTD	Lack/minimum collaboration, logistics

	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
									Q1	Q2	Q3	Q4			
						# of Advance Pricing Agreements Drafted and Submitted		Develop/draft and submit two advance pricing agreements for mining companies	0	1	1	0	2	NRTD/DTD	Lack of data, access to financial and commodity pricing databases

Domestic Tax department

DEPARTMENT

DEPT/DIVISION DTD Modernization

	Strategic OBJECTIVE	Outcome#	Outcome	KPI	PI #	PI	Criteria	Activity #	Activities	Q1	Q2	Q3	Q4	ANNUAL TARGET	Responsibility	Resources Required
		1.1.6	Improved data integrity		1	Number of staff trained; % of records cleansed	100% of targeted staff trained in all divisions	1	Implement the Data Cleansing Project across LTD, MTD, and STD by building AAA and Registration Officers' capacity through data cleansing training.	50%	50%			100%	Acting Manager and Project Team	Available funds (training budget), training hall/conference room, projector, Division/Section's support
					2	Minimum 75% reduction in duplicate and incomplete records		2	Implement the Data Cleansing Project across LTD, MTD, and STD.	25%	25%	25%		75%	Acting Manager and Project Team	Available funds (data cleansing budget), staff, internet connectivity and cooperation with Divisions

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required			
								Q1	Q2	Q3	Q4						
					3	Number of standardized Data Cleansing SOPs developed and approved	SOPs for suspension, segmentation, closure, reactivation, credit transfer, and enforcement alignment drafted, reviewed, and formally approved.	Collaborate with EDQARD to develop, validate, and roll out standardized Data Cleansing Standard Operating Procedures (SOPs) for Domestic Tax operations, covering taxpayer suspension, segmentation, closure, reactivation, credit transfer, and enforcement alignment.		2	3			5	EDQARD, Acting Manager and Project Team	Internet connectivity, and cooperation from EDQARD and Divisions concerned	
					4	% of taxpayer records reviewed and updated in LITAS.	100% of active and inactive taxpayer records in LTD, MTD, STD and GNFPD updated	Conduct routine data cleansing in LITAS covering taxpayer segmentation, suspension, closure, and reactivation across LTD, MTD, STD and GNFPD.		25%	25%	25%	25%	100%	Mercy Jackson, Grace Baba Seigbeh and other staff	Available resources, Internet connectivity, sever stability, MISD support	
					5	Framework approved and implemented	Framework approved by management and implemented across Domestic Tax	Establish a Data Governance Framework at the LRA			Framework develop	Framework implemented			1	Modernization Section, Project Team, Project Consultant, AAA Managers, MISD, Legal and Compliance Officers and EDQARD	Adequate funding and Senior Management Support
	1.1.7	Strengthened DRM Strategy			6	Number of Real property bills successfully distributed. Number of properties registered and TINs generated.	100% of generated bills distributed to identified property owners in district #3	Distribute Real Estate Property Bills generated under the Buchanan Property project in collaboration with Field Agents in district #3.		25%	25%	25%	25%	100%	Modernization Staff and Field Agents	Logistics and vehicles, staff support, and cooperation from RETD Division and Field Agents.	
					7	100% of eligible properties registered and assigned TINs	Register real estate properties captured under the Buchanan Project and generate TINs.		4,435	4,435	4,435	4,435	17,740	1	Modernization Staff (Contractors and FTEs)	Internet connectivity, sever stability, MISD support	
					8	Number of badges issued and study tour completed.	Study tour conducted and report submitted	Conduct a study tour on Petty Traders' Badges best practices.		One study tour conducted				1	Modernization Section and Small Tax Division	Adequate funding (budgetary support)	

	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required	
									Q1	Q2	Q3	Q4				
1.1							At least 70% of identified petty traders issued badges	Collaborate with the Ministry of Commerce and Industry to issue Petty Trader Badges and ensure proper identification of petty traders operating in Liberia, in accordance with LRC 900(c)(1).			35%	35%	70%	Modernization Section and Ministry of Commerce	Adequate funding, cooperation with Ministry of Commerce	
					9	Assessment reports produced	Two assessment reports completed annually	Conduct periodic assessments of automation gaps at Tax Business Offices (TBOs).		One assessment report produced and submitted		One assessment report produced and submitted	2	Modernization Section	Adequate funding, vehicle, cooperation with TBOs.	
					10	Number of reports generated	Reports generated monthly, quarterly and annually	Report on transactions conducted through LRA Mobile Money from Senior Collectors transaction through Global Reporting platform		4	4	4	4	12	Grace Baba Seigbeh, Acting Manager	Internet connectivity, scratch cards, transportation
					11	Number of refresher training programs conducted	Training conducted for each activity with attendance records and reports	Conduct refresher training		1	1	1	1	4	Acting Manager, Eric Koleh, and other staff	Available resources, training hall/conference room, projector, Division/Section's support
								Conduct refresher training		1	1	1	1	4	Acting Manager and Grace Baba Seigbeh	Available resources (training budget), training hall/conference room, projector, Division/Section's support
								Roll out the Excise Tax Stamp Reporting Platform to Customs by conducting targeted training	Training Customs	Training Customs	Training Customs	Training Customs	4	Modernization Section	Adequate funding, vehicle, cooperation with CBOs	
								for Customs officers at four (4) designated Customs Business Offices (CBOs).								

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required		
								Q1	Q2	Q3	Q4					
					12	% of Excise Tax Stamp applications and payments processed.	Applications and payments reviewed, validated, and approved in accordance with established procedures and timelines.	15	Review, validate, and approve Excise Tax Stamp applications (taxpayer registration and stamp requests) and approve related payments submitted by taxpayers	25%	25%	25%	25%	100%	Acting Manager, Nyemade T. Moore	Scratch cards/Internet connectivity, sever stability, MISD support
					13	Number of inventory reports completed	Quarterly inventory counts conducted	16	Conduct regular invento	1	1	1	1	4	Acting Manager, and other staff	Lunch, stable electricity, and cooperation of staff at issuing facility office
					14	Data sharing report submitted	Data shared with both stakeholders annually	17	Share revenue data with stakeholders (LISGIS and ISORA).				1. GDP compilation shared with LISGIS 2. Revenue data shared with ISORA	2	Acting Manager, Grace Baba Seigbeh, and other Divisions/Sections	Revenue data and cooperation with other Divisions/Sections
					15	Number of Soc-Economic Bulletins prepared and submitted to LISGIS	Bulletin formally submitted to LISGIS within the agreed timeframe	18	Prepare and submit a Social-Economic Bulletin to LISGIS to inform national statistical reports and key policy decisions.		Social economic bulletin provided to LISGIS		Social economic bulletin	2	Modernization Unit, Business Policy and other Sections	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.															
3.4	Build Capacity and enhance productivity	3.4.2	Improved employees' performance	Capacity and productivity efficiency rate	1	# of trainings conducted		1								
3.3	Promote risks-based compliance, management and accountability	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)	100% compliance with reporting deadlines	18	Prepare and submit monthly, quarterly, semi-annual, and annual reports.	3	3	3	3	12	Acting Manager	Internet connectivity, etc.

DEPARTMENT		DOMESTIC TAX DEPARTMENT															
DEPT/DIVISION		International Tax Section (ITS)															
GOAL 1		Administer revenue legislation in an effective, fair, and transparent manner.															
	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required			
								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	Audit Capacity and Coverage Index	1. Transfer pricing Audit (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, CbCr, Training of Auditors, etc.;			50%	25%	25%	Staff Capacity Building in Specific Areas	Manager & International Partners with support from DTD	Rental of Premises where such training will be held for in country mission by International Partners; Breakfast and Lunch for In country training
								2	Liaising with MISD in conducting training for ITS staff in LITAS to enable them get information from the System as well as review payments and make assessment within the System from TP Audits;	50%	50%			Staff Capacity Building in Specific Areas	Manager & International Partners with support from DTD	LITAS Training Module and Computers for Staffs	
								3	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.			50%	25%	25%	Staff Capacity Building in Specific Areas	Manager & International Partners with support from DTD	Rental of Premises where such training will be held for in-country mission by International Partners; Breakfast and Lunch for In-country training
								4	Capacity Building for staff 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, Regional & International Travels and in-person format;			50%		25%	25%	Staff Capacity Building in Specific Areas	Manager & International Partners with support from DTD
2	Audit Plan Adherence				2	1. # of concluded Transfer Pricing audits / planned Transfer Pricing audits	1	Ensure Taxpayer compliance to the TP Regulations as well as specific rules in the Liberia Revenue Code as Amended for "Related Persons";			50%	25%	25%	Completion of TP Audit Plan before Commencement of Audit	Manager & TP Auditors		
							2	Adequately Plan for Audit field work and ensure such is followed when carrying out the Audit processes;			50%	25%	25%	Completion of TP Audit Plan before Commencement of Audit	Manager & TP Auditors	Printers, Ink, Stationeries, Box files, etc. and tools to enable the Section adequately to print and documents Audit files for review by Quality Assurance.	

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required	
								Q1	Q2	Q3	Q4				
					3	Efficiency of Audit Program	1. Audit TP Revenues / Total Revenues	1 Fully Carryout Transfer Pricing Audits approved by the department through the Commissioner for Domestic Taxes.	25%	25%	25%	25%	Completion of At least 1 TP Audits Per Quarter	Manager & TP Auditors	1. Computers for Staffs 2. Comparable Data Base to fully review Benchmarking studies provided by Taxpayers in justifying their Related Party Transactions 2. Printers, Ink, Stationeries, Box files, etc and tools to enable the Section adequately to print and documents Audit files for review by Quality Assurance.
								2 Populate audit KPI and analyze results from TP audits conducted	25%	25%	25%	25%	Complete Population of the Audit KPI for Reporting to Management	Manager & TP Auditors	
		1.1.5	Automated and integrated revenue administration systems		1	Automation of exchange of information	% of EOI and AEOI processes for adequate Exchange of Information automated O/W 1. Business process for automation 2. Business process for automation approved 3. Business process for automated 4. End-user training conducted	1 Seek administration's approval and Liaise with MISD to develop a system for voluntary disclosure	50%	50%			VDP system fully developed	David Kekulah Jr & Maxwell B. Dogba	50,000 USD
								2 Seek administration's approval and Liaise with MISD to begin the development or procurement of system for AEOI program			50%	50%	Development of AEOI systems started	David Kekulah Jr & Maxwell B. Dogba	500,000 USD
GOAL 2															
Promote Voluntary compliance.															
	2.1 Decentralize revenue collection to increase voluntary compliance	2.1.4	Improved Taxpayer compliance		1	% of Taxpayers in compliance	2. Filing criteria(% of taxpayers filing by due date)	1 Liaise with the relevant Compliance Department in following up on Taxpayer filing their TP Returns;			50%	25%	25%	Ensure Taxpayer complied with Transfer Pricing Regulations & Filings	ITS Working with the Various Compliance Section - MTD, LTD & NRTD to ensure compliance
								2 Review Transfer Pricing Returns filed at the end of the Fiscal year to ensure compliance to TP Regulations;			50%	25%	25%	Ensure Taxpayer complied with Transfer Pricing Regulations & Filings	ITS Manager & TP Auditors
								3 Notify taxpayers of issues identified from the revision of the TP Returns filed.			50%	25%	25%	Ensure Taxpayer complied with Transfer Pricing Regulations & Filings	ITS Manager & TP Auditors
								4 Liaise with Domestic Tax Department Commissioner & International Partners in Drafting Liberia's Treaty Model			50%	25%	25%	Development of Liberia Treaty Model	DTD Commissioner, ITS Manager

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required					
								Q1	Q2	Q3	Q4								
							5 Laise with our International Partners in Reviewing & 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:			50%	25%	25%	Amending of Liberia Transfer Pricing Regulation to conform to the recent changes in International Tax	DTD Commissioner, ITS Manager					
GOAL 3																			
Build Capacity and enhance productivity																			
	3.4 Build Capacity and enhance productivity	3.4.2	Improved employees' performance	Capacity and productivity efficiency rate		Number of Trainings / Technical capacity building Conducted	1 Conduct EOI training or conference for Auditors	25%	25%	25%	25%	Four trainings or conferences conducted	David Kekulah Jr & Maxwell B. Dogba	2,000 USD					
							2 International Training, Seminars and Workshops for International Tax Sections Personnel in Transfer Pricing and International Tax Exchange	25%	25%	25%	25%	Four trainings or conferences conducted		Travel Logistics (Tickets, Lodging, Feeding, etc.)					
Goal 5																			
Improve collaboration and partnership.																			
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 average of: 1. revenue policy involvement 2. Stakeholders' engagements 3. international tax policies domesticated 4. automation of exchange of information 5. beneficial ownership registered	1	% of stakeholders' engagements responded to	1 Conclude the regulation for the Automatic Exchange of Information and ensure it is published by the Ministry of foreign affairs			50%		50%	Regulation published	David Kekulah Jr & Maxwell B. Dogba	4,000 USD				
												2 Engage financial institutions and provide training on the AEOI reporting requirements		50%		50%	Fis Training conducted	David Kekulah Jr & Maxwell B. Dogba	2,000 USD
												1 Engage Germany to conclude the renegotiation of the double taxation agreement between Liberia and Germany			50%		50%	Phase II of negotiation done	David Kekulah Jr & Maxwell B. Dogba

OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
							Q1	Q2	Q3	Q4			
		3. beneficial ownership registered)		3. Functional Beneficial Ownership registry	Beneficial ownership portal fully operational	1. Liaise with the relevant stakeholders to ensure the BO Portal is finalized and fully operational				100%	BO Portal Fully operational	David Kekulah Jr & Maxwell B. Dogba	1,500 USD

Small & Micro Tax Division

GOAL 1 Administer revenue legislation in an effective, fair, and transparent manner.																		
OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required					
							Q1	Q2	Q3	Q4								
1.1 Increase effectiveness in the administration of Tax and Customs operations to	1.1.2 Maximized Revenue collection			1	% of SMTD's Target	1. Actual Collection/Projection	1	To achieve annual revenue target 2026	25%	25%	25%	25%	100%	Month, quarter and annual collection report	Vehicles/Logistics & Stationeries			
				2	Audit Plan Adherence	1	1. Audit Planning (Preparation of audit program)	1	Ensure the 450 Plan audit based on selected cases	25%	25%	25%	25%	450 audit cases	Receive list of cases for audit from DTD Risk Section and distribute to the seven (7) teams as required	Timeliness in the selection of audit cases from DTD Risk Section		
						2	2. Audit Scheduling	2	Conduct of four hundred and fifty (450) plan audit cases for FY2026 (January 1 - December 2026)	25%	25%	25%	25%	450 audit cases	Signed Audit plan per taxpayer			
						3	3. Review auditor's activities log	3	Taxpayer's accounts updating and management	25%	25%	25%	25%	450 audit cases	Ensure the weekly submission of activities logs			
						4	4. Collaboration and teamwork	4	Collaborate with internal and external partners for quality control	25%	25%	25%	25%	450 audit cases	Liaising with EQARD for the quality check on completed cases	Report on the number of completed cases forwarded to EQARD for quality control		
						5	5. Reporting	5	Production of reports	25%	25%	25%	25%	450 audit cases	Produce Quarterly and annual report as required on planned activities	Logistics & Stationeries		
				3	Audit Recovery Efficiency Rate	1	1. Robust and efficiency in the audit program to attain revenue compliance	20%	20%	20%	10%			Vehicles/Logistics & Stationeries				
						2	2. Robust and efficiency in the audit program to attain revenue compliance	20%	20%	20%	10%			Vehicles/Logistics & Stationeries				
				4	Efficiency of Audit Program	1. SMTD's Audit Revenues collected/ Total Revenues	1	Robust and efficiency in the audit program to attain revenue compliance	20%	20%	20%	10%		Vehicles/Logistics & Stationeries				
				5	% of unpaid taxes collected	1. Amount of unpaid taxes collected/ Amount assessed X 100%	1	1. efficiency collection exercises to reduce balance to be collected at least at least at 70% attained	20%	20%	20%	10%			Vehicles/Logistics & Stationeries			
							2											
							3											
							4											
				1						1	1. Joint enforcement exercise on Bushrod Island Tax District #1	20%					Report on joint enforcement exercise conducted	Vehicles/Logistics & Stationeries
										2	2. Joint enforcement exercise on Central Monrovia Tax District #2		20%				Report on joint enforcement exercise conducted	Vehicles/Logistics & Stationeries

OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required	
							Q1	Q2	Q3	Q4				
maximize revenue				6	Revenue enforcement rate	1. # of joint enforcement conducted/Plan	3 Joint enforcement exercise on Sinkor belt Tax District #3			20%		Report on joint enforcement exercise conducted	Vehicles/Logistics & Stationeries	
						4 Joint enforcement exercise on Paynesville belt Tax District #4			20%		Report on joint enforcement exercise conducted	Vehicles/Logistics & Stationeries		
						5 Joint enforcement exercise on Somalia drive Tax District #5				20%	Report on joint enforcement exercise conducted	Vehicles/Logistics & Stationeries		
	1.1.7	Improved data integrity		7	Data reliability rate	1. small tax- Biodata and segmentation (Suggestion: inactive taxpayers Identification: # of inactive taxpayers identified)	1 Enhance SMEs data cleansing to address data reliability and worthiness	25%	25%	25%	25%	100%	Report on data cleansing exercise conducted	Scratch cards/Logistics & Stationeries
						Suggestion #2: Taxpayers' Segmentation/ sector reliability; of Taxpayers wrongly segmented identified and corrected)	1 Conduct data accuracy exercise to create active and effective tax roll: Conduct extensive review of the tax roll from 2021 - 2025 to identify active and inactive taxpayers; reactivate, suspend or remove those taxpayers as appropriate via recommendation to senior management decision	25%	25%	25%	25%	100%	Report on data cleansing exercise conducted	Scratch cards/Logistics & Stationeries
						Suggestion #3: Taxpayers' profile reliability; # of wrong taxpayers' accounts identified and closed)	1 Review taxpayer's account, identify duplication and recommend same to senior management for suspension/removal	25%	25%	25%	25%	100%	Report on taxpayer's accounts updates exercise conducted	Scratch cards/Logistics & Stationeries
	1.1.9	Improved Tax Debt Recovery		8	Debt recovery efficiency	1. # of debt collected / Total debts	1 To conduct robust debt recovery mechanism to achieve 70% recovery in 2026. Debt VS Amount recovered & VS Balance-to-be collected	20%	20%	20%	10%	100%	Report on debt recovered	Scratch cards/Logistics & Stationeries
						2								
						1. Suggestion: Taxpayers' clinic efficiency; # of tax clinics held /Total tax clinics planned	1 Conduct tax awareness	25%	25%	25%	25%	100%	Report on awareness	Scratch cards/Logistics & Stationeries
							2 Send automated reminder	25%	25%	25%	25%	100%	Report on automated reminder	Scratch cards/Logistics & Stationeries
3 Conduct client education							25%	25%	25%	25%	100%	Report on awareness	Scratch cards/Logistics & Stationeries	
2.Suggestion: Taxpayers filing Criteria: % of taxpayers filing by due date							1 Update taxpayer 's records and monitor registration validation, filing and payments as required	25%	25%	25%	25%	100%	Report on accounts updates in registration, payment and filing	Scratch cards/Logistics & Stationeries

	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities		QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
										Q1	Q2	Q3	Q4			
2.2	Enhance taxpayer knowledge of tax laws, rights, and obligations	2.2.1	Improved Taxpayer compliance	Voluntary compliance increased	1	% of Taxpayers in compliance	3. Suggestion: Taxpayers' payment criteria: % of on-time payment	1	Send reminder to taxpayers before due date via SMS text messages, email, phone calls and MIS platform. And contact Taxpayers regarding delinquencies and facilitate delivery process by communicating information to enforcement officers for ease of delivery.	25%	25%	25%	25%	100%	Report on SMS, and taxpayers contacted	Scratch cards/Logistics & Stationeries
								2	Conduct effect desk review; Improve accuracy in Monthly Declaration and run smart compliance check especially when TP makes a request for Tax Clearance	25%	25%	25%	25%	100%	Report on desk review exercises and feedback	Scratch cards/Logistics & Stationeries
3.3	Promote risk-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)	1	Annual performance reporting efficiency rate (submission of Dept/DIV annual report to PSSPD within 3 months of proceeding year)	produce month, quarter, bi-annual and annual reports on revenue performances for SMTD FY2026							

Return Payment and Processing Section																
Goal 1	Administer revenue legislation in an effective, fair, and transparent manner.															
	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities		QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
										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	Data error rate efficiency	# 1. filing data error identification	1	Cancel/reverse and reprocess erroneous transactions	0.225	0.225	0.225	0.225	% reduction in error rate by 90%	Returns Processing Unit & CBL	Manpower Hours, stationaries, stable IT system (LITAS), computers, printers, photocopiers, Internet, recharge cards, vehicle, gas
							# 2 Registration data error identification	2	Review data forms to identify error	6400	6400	6400	6400	25,600 entries reviewed	Registration Unit	Manpower Hours, stationaries, stable IT system (LITAS), computers, printers, photocopiers, Internet, recharge cards.
					2	# of returns & registrations captured through walk-in taxpayers	#1. # of returns captured	1	Receive, review and enter data	0.25	0.25	0.25	0.25	100% of returns captured	Returns Processing Unit	Manpower hours, stationaries, stable IT system (LITAS). Computers, Printers
							2. # of registrations captured	2	Receive, review and enter registration data	6400	6400	6400	6400	25,600 registrations captured	Registration Unit	Manpower Hours, stationaries, stable IT system (LITAS), computers, printers, photocopiers, Internet, recharge cards, vehicle, gas.

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required		
								Q1	Q2	Q3	Q4					
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	Improved annual performance reporting			Annual performance reporting efficiency rate (submission of Dept/DIV annual report to PSSPD within 3 months of proceeding year)	PPS Annual activity report produced in Q1 2026	1	Produce RRPS annual activity report for 2026 and	Report produced and submitted				Annual Activity report produced and submitted	Registration and Returns Processing Section	Funds, computers, manpower hours, access to data. LITAS stability.

RURAL TAX BUSINESS OFFICE (RTBO)																
Goal 1: Administer revenue legislation in an effective, fair, and transparent manner.																
Goal 1	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required		
								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 TBO Projection Achieved.	Actual revenue collected/Target X 100 A/BX100 A= Actual revenue collected B= Target	1	Collect TBO revenue	Q1 Target collected	Q2 TBO collected	Q3 TBO collected	Q4 TBO collected	Annual target collected	TBO HQ Staff/ Junior & Senior Collectors	18 Desktops or Laptops; 30 Motorbikes and Vehicles)
								2	Conduct trend analysis, compliance check reviews to ensure on-time payments of taxes	54 Trend analysis conducted	54 Trend analysis conducted	54 Trend analysis conducted	54 Trend analysis conducted	216 Trend analysis conducted	Senior Collectors and Junior Collectors, Compliance Officers	18 Desktops or Laptops; 30 Motorbikes and Vehicles)
								2	Revenue enforcement rate	1	Conduct revenue enforcement to collect delinquent revenue	1 Revenue enforcement conducted	1 Revenue enforcement conducted	1 Revenue enforcement conducted	1 Revenue enforcement conducted	4 Revenue enforcement conducted
Goal 2	Improve service delivery through automation and decision making through data driven technologies.															
2.1	Decentralize revenue collection to increase voluntary compliance	2.1.5	Improved taxpayer compliance	Voluntary compliance increased	1	Rate of delinquent Taxpayers brought to full compliance	% of delinquent taxpayers brought to full compliance A/BX100 A= # of delinquent taxpayers brought to full compliance B= total number of delinquent taxpayers assessed	1	Serve bills to delinquent taxpayers to ensure full compliance	50 delinquent taxpayers brought to full compliance	50 delinquent taxpayers brought to full compliance	50 delinquent taxpayers brought to full compliance	50 delinquent taxpayers brought to full compliance	200 delinquent taxpayers brought to full compliance	Senior Collectors and Junior Collectors, Compliance Officers	18 Desktops or Laptops; 30 Motorbikes and Vehicles)
Goal 3	Enhance institutional capacity through corporate governance, excellent leadership, human capital, and infrastructure development															
				Risk and		Annual performance	% of Annual Activity reports completion (A=100%) (B=100%-50)									

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
								Q1	Q2	Q3	Q4			
	3.3 Promote risks-based compliance, management, and accountability	3.3.10	Li		1	reporting efficiency rate (submission of Dept/DIV annual report to PSSPD within 3 months of preceding year) (C=below 50%) A= RTBO annual activity report submitted by Q1, 2026 B= RTBO annual activity report submitted by Q2, 2026 C= RTBO annual activity report submitted after Q2, 2026 and beyond	1 Prepare and submit R-TBO annual activity report					Report submitted in Q1, 2026	RTBO HQ staff	Laptop, Desktop, Stationary, Backup drive, Scratch Cards etc.
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)		1	% of LITAS & ASYCUDA end-users trainings conducted A/BX100 A= # of R-TBO staff trained B=Total number of R-TBO staff	1 In collaboration with MISD, CONDUCT LITAS END-USER TRAINING OF 61 TBO STAFF					61 RTBO staff trained in LITAS	HQ TBO / MISD	18 Desktops or Laptops; 30 Motorbikes and Vehicles)
									2	2	3	7		

GOVERNMENT AND NON-FOR-PROFIT DIVISION-GNFDP

GOAL 1 Administer revenue legislation in an effective, fair, and transparent manner.														
	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
								Q1	Q2	Q3	Q4			
					1	% of GNFDP Target achieved	Actual collection/ projection	1 Plan and execute strategies to exceed revenue target	25%	25%	25%	25%	100%	LITAS AND TAS
					2	% of entities Withholding payments collected	CSA Payrolls Acquisition Criteria: # of CSA payrolls collected from MFDP	2 Collect CSA payrolls from MFDP, ensure MFPD files vendors withholding information, collect checks and process payments within LITAS	25%	25%	25%	25%	100%	Gas, vehicle and stationaries
					3	# of entities' withholding checks collected and paid within LITAS	3 Log, and process GOL with	25%	25%	25%	25%	100%	Computers and stationaries	
					4	Vendors withholding information criteria: # of vendors' withholding files received from MFDP	4 Log, and process GOL vend	25%	25%	25%	25%	100%	Computers and stationaries	
		1.1.2	Revenue collection performance		3	# of unpaid taxes assessed	1 Conduct periodic analysis of 300 taxpayers' tax accounts for filing and payment of due taxes	25%	25%	25%	25%	100%	LITAS AND TAS	
							2 Generate and print addition	25%	25%	25%	25%	100%	LITAS	
						Foreign Mission Audit Criteria (# of Liberia's foreign missions audited to	1 Identify Liberian embassies with risk of low remittance of visa fees	50%	50%			100%	TAS	

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required					
								Q1	Q2	Q3	Q4								
Increase effectiveness in the administration of Tax and Customs operations to maximize revenue					4	Efficiency of GNFPD's Audit Program	enhance Visa fees.	2	Conduct audit of Liberia's 9 foreign missions to enhance Visa fees.	50%	50%			100%		Air ticket, accommodation and per diem			
							Risk identified taxpayers Audit (# of withholding audits conducted on risky taxpayers)	3	Conduct 8 withholding audits of risk identified taxpayers	25%	25%	25%	25%	100%		Vehicle, fuel and stationeries			
								4	Print and serve 8 withholding audit reports	25%	25%	25%	25%	100%		Printer and stationeries			
							5	Revenue enforcement rate	# of joint enforcements conducted/Plan	1	Conduct five joint Enforcement exercises with external stakeholders (MoT, MoE, LIS, Labor, Tourism Authority)	25%	25%	25%	25%	100%		Vehicle, fuel, DSA and stationeries	
						6				Open four (4) new collection of windows	25%	25%	25%	25%	100%		Desktops, printers, internet and stationeries		
							1.1.6		Improved Data Credibility	1	Taxpayers Segmentation efficiency	New taxpayers' segmentation (of new taxpayers rightly segmented quarter)	1	Extract all 13,410 GNFPD taxpayers from LITAS to conduct post registration review	50%	50%			100%
	2	Review of taxpayers' economic sector, Bio data-information, number of tax accounts opened, and team placement for accuracy	50%	50%									100%		LITAS and Internet				
	3	Ensure the correct and accurate information (Email address, contact numbers, location, etc.) on taxpayers are updated in the taxpayer's folder in LITAS	50%	50%									100%		LITAS and Internet				
		2	LIGTAS Platform enrollment efficiency	% of Human health taxpayers	1	# of taxpayers in the health sector enrolled on LITAS platform						25%	25%	25%	25%	100%		LITAS and Internet	
					Education Sector enrollment	25%						25%	25%	25%	100%		LITAS and Internet		
		1.1.9		Improved Debt Recovery	1	% of debt Collected in each quarter (of debt collected /quarterly plan debt collected)						Review and categorize rollover debt per sector, tax type and age	1	Categorize debt portfolio per sector, tax type and age	50%	50%			100%
							2	% of taxpayers' payment notices preparation & delivery efficiency	# of notices prepared and delivered to taxpayers on payment of taxes	1	Review assessment received from AAA and prepared notices for delivery to delinquent		25%	25%	25%	25%	100%		LITAS and Internet
										2	Ensure that 30-day determination notices for unpaid taxes are sent via LITAS to taxpayers or deliver physical hard copies to the taxpayers'		25%	25%	25%	25%	100%		LITAS and Internet
								3	Follow-up with taxpayers via emails or placement of calls to ensure that payment is made before expiration of the 30-day	25%	25%	25%	25%	100%		LITAS and internet			
								1	Prepare and deliver settlement plan for taxpayers who apply for payment plans to settle their outstanding arrears	25%	25%	25%	25%	100%		LITAS and internet			

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required			
								Q1	Q2	Q3	Q4						
					3	settlement plan adherence rate	for payment arises plan/total GDFFPD taxpayers	2	Forward non-compliant taxpayers with payment plans to legal for action	25%	25%	25%	25%	100%		LITAS and internet	
								3	Collect 35% of debt each quarter	25%	25%	25%	25%	100%		TAS , LITAS and Internet	
Promote Voluntary compliance.																	
Decentralize Revenue Collection to improve compliance	2.1.5	Voluntary compliance Increased					Foreign Missions & UN Compliance criteria: # of foreign missions engaged to bring their local employees into the tax net.	1	Schedule meetings with 4 Foreign missions (UN, EU, WORLD BANK AND AFDB)	25%	25%	25%	25%	100%		Computer and Internet	
								2	Conduct meetings with four foreign missions	25%	25%	25%	25%	100%		Vehicle, fuel, Stationaries and internet	
								Public Sector Compliance engagement: # of stakeholders' meetings with comptrollers, Individual MACs whose collections did not perform held and county administrations on withholdings	1	Hold one general meeting with Comptrollers and Accountants across MACs, and 20 individual meetings with MACs	25%	25%	25%	25%	100%		Hall, lunch and stationaries
									2	Hold training and meetings with 15 counties' administration on GOL withholdings for country projects	25%	25%	25%	25%	100%		Vehicle, fuel, modem, Stationaries and internet
								Taxpayers' clearance selectivity criteria: # of tax clearance certificates to compliant taxpayers issued	1	Receive 1250 TCC requests	25%	25%	25%	25%	100%		Computer and Internet
									2	Complete review and issue TCC to complain taxpayers	25%	25%	25%	25%	100%		Computer and Internet
								Taxpayer Registration Criteria: (# of new taxpayer registered/ to tax existing registered taxpayers)	1	Download new registrants from LITAS	25%	25%	25%	25%	100%		LITAS and internet
									2	Allocate new registrant per sector for post registration validation and addition to staff	25%	25%	25%	25%	100%		Computer and Internet
								2. Payment criteria: (# of taxpayers paying by due date/ total # of taxpayers that paid)	1	Send/ trigger payment reminder messages and place call to active taxpayers before due date	25%	25%	25%	25%	100%		Computer and internet
									2	Pull payment report from LITAS	25%	25%	25%	25%	100%		TAS, LITAS and internet
									3	Separate payments for active taxpayers based on payment date, tax type and period	25%	25%	25%	25%	100%		LITAS and internet

OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
							Q1	Q2	Q3	Q4			
						4 Determine proportion of active taxpayer paying before due from payments made	25%	25%	25%	25%	100%	Computer and internet	
						3. Taxpayers' filing criteria: (# of taxpayers filing within the due dates /Total taxpayers that filled)	1 Send/ trigger reminder messages and place call to active taxpayers before due date	25%	25%	25%	25%	100%	LITAS AND INTERNET
						2 Pull returns report from LITAS	25%	25%	25%	25%	100%	LITAS AND INTERNET	
						3 Separate filings based on submission date, tax type and period	25%	25%	25%	25%	100%	LITAS AND INTERNET	
2.1.1	Enhanced service delivery	1 Collection windows augmentation		# of new collection windows opened	1 Open four (4) new collection of windows	25%	25%	25%	25%	100%	Desktops, printers, internet and stationaries		

Strengthen domestic and international cooperation and partnerships

Strengthen domestic and international cooperation and partnerships	5.2.1	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	1 % of stakeholders engagement		Domestic stakeholders' engagement criteria: (# of domestic stakeholders' engagement conducted)	1 Engage and draft one MOU for Com	25%	25%	25%	25%	100%	Vehicle, fuel and internet
						2 Work with Policy to issue 2 administrative regulations on sectoral fee collection	25%	25%	25%	25%	100%	Vehicle, fuel and internet

DEPT/DIVISION Exemption Management Unit (DTS Commissioner's Office)

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

OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
							Q1	Q2	Q3	Q4			
				1	DTD Statistical reporting rate A/B X100 A= # of quarterly collection reports produced B= Total quarterly reports planned	1 Produced Daily, Weekly, Monthly, Quarterly Domestic Tax Department Revenue Reports						Commissioner Office staff	
					1.1.2	Maximized Revenue Collection	2 Rate of Revenue numbers meeting attended	A= # of revenue numbers meetings attended	1 Attend 12 meetings during the Fiscal Year 2026				

	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required	
									Q1	Q2	Q3	Q4				
	1.1 Increase effectiveness in the administration of Tax and Customs operations to maximize revenue			Revenue collection performance			B= Total number of revenue numbers meetings held									
						2	Rate of DTD-related action points from Number meetings implemented	A= # of actions points implemented B= Total number of action points	1							
						1	Rate of tax expenditure reporting	A/BX100 A= # of tax expenditure reports produced B= Total number of tax expenditure report planned	1							
		1.1.4	Improved Management and Tax Expenditure Reporting			2	Taxpayers' exemption management rate	A/B X100 A= # of taxpayers granted exemption Total number of taxpayers exemption requested	1							
						3	Rate of variances in exemption	A-B/B X100 A= Total exemption in current year B= Total exemption in previous year	1							
		1.1.8	Strengthened DRM Strategy			1	VAT Implementation achievement rate	A+B+C+D/4X100 A= 1 (VAT introduction held) B= (VAT Training ongoing) C= VAT Training completed D= VAT Awareness Conducted	1							
						2	Rate of VAT Registration	A/BX100 A= # of taxpayers registered under VAT B= Total number eligible taxpayers	1							
GOAL 3 Enhance institutional capacity 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 (Average percentage of LRA Strategic Management Accomplished)		1	Rate of Executive Management Meetings attended	% of EMT meetings attended A/BX100 A= Number of EMT Meetings chaired B= Total number of EMT meetings held	1							
						2	Rate of DTD-related action points from EMT	A/BX100 A= # of DTD-related Action points form EMT Meetings implemented	1							

OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
							Q1	Q2	Q3	Q4			
					meetings implemented	B= Total number of DTD-related Action Points from EMT meetings							
	3.1.2	Operationalized CSP using the BSC methodology		1	DTD Annual work Plan completion rate	A= # of division work plans completed by due date B= Total number of DTD Work plans	1						
				2	DTD Staff performance Plan completion rate	A= number of staff performance plan completed by due date Total number of staff Performance Plans	1						
3.3	Promote risk-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 activity report efficiency	(A=100%; B=100%-50%; C=Below 50%) A= Annual activity report produced in Q1, 2026 B=Annual activity report produced in Q2, 2026 C= Annual activity report produced beyond Q2, 2026	1				

DEPT/DIVISION Medium Tax Division													
GOAL 1 Administer revenue legislation in an effective, fair, and transparent manner.													
OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
							Q1	Q2	Q3	Q4			
					1. Actual Collection/Projection	1	Plan and implement strategies to collect or surpass revenue target	25%	2525%	25%	25%	AC Office AAA Section Audit Section Enforcement Section	See key resources as outlined in the activities listed below and as submitted in Medium Tax Budget

OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required		
							Q1	Q2	Q3	Q4					
1.1.2	Maximized Revenue collection		2	Audit Plan Adherence	1	1	Plan and execute 300 comprehensive audits, create reassessment for underpaid or unpaid taxes	15%	30%	30%	25%	Audit engagement for 300 taxpayers	Audit Section	*25 laptop computers required *Printer and printer cartridges *Vehicle and fuel supply **Unlicensed version of Microsoft office being used for work	
					2	2	Published reports for completed audits	15%	30%	30%	25%	300 Audit reports	Audit Section	*30 office chairs required	
				3	Audit Recovery Efficiency Rate	1	1	Deliver and collect on published audit assessments	20%	40%	60%	80%	At least 80% recovery on audit assessments	Enforcement Section	*3 Vehicles and fuel supply *14 desktop computers required *4 laptop computers required *Printer and printer cartridges *20 Enforcement jackets required *20 office chairs (6 new, 6 replacement) *100 Closure Notice Stickers
						2	2	Conduct enforcement activities on delinquent audited taxpayers	25%	25%	25%	25%	Enforcement activities carried out for 100% published cases	Enforcement Section	*25 padlock and chains
				4	Efficiency of Audit Program	1	1	Populate audit KPI and analyze results from audits monthly	25%	25%	25%	25%	Quarterly KPI report submitted	Audit Section	
5	% of unpaid taxes	1. Amount of unpaid taxes collected/	1	1	Conduct desk review for taxpayer 5000 taxpayers and raise assessment as required	15%	35%	60%	80%	At least 80% of targeted taxpayers reviewed	AAA Section	*21 laptop computers required *2 Printers and printer cartridges *21 office chairs *Recharge cards			
													40%	50%	60%

OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required	
							Q1	Q2	Q3	Q4				
Increase effectiveness in the administration of Tax and Customs operations to maximize revenue	Revenue collection performance	collected	Amount assessed X 100%	2	2	Deliver estimated assessments to non-filers or additional assessments for inadequate filing	30%						*14 desktop computers required *4 laptop computers required *Printer and printer cartridges *20 Enforcement jackets required *20 office chairs (6 new, 6 replacement) *100 Closure Notice Stickers	
					3	Prepare and deliver 72-hr as delinquent taxpayers as required	20%	20%	20%	20%	80% Notices served for delinquent bills delivered	Enforcement Section	*25 padlock and chains	
					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	*Recharge cards	
			Revenue enforcement rate	1. # of joint enforcement conducted/Plan	1	Conduct or form part of joint enforcement exercise on excise tax compliance	25%		25%	25%	25%	Bi-weekly enforcement and monitoring exercises	Enforcement Section	*Fuel for vehicles *Lunch for staff *Recharge card
					2	Conduct joint enforcement exercise with MPW on construction sector compliance			25%		25%	Bi-annual enforcement and monitoring exercises	AC Office Enforcement Section	*MPW collaboration *Availability of online billing system at MPW *Fuel for vehicles *Lunch for staff *DSA & Allowance for outstation awareness/enforcement *Recharge card

OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required		
							Q1	Q2	Q3	Q4					
						3	3	Conduct or form part of joint enforcement exercise with Electronic Invoicing system deployment and GST invoice monitoring	25%	25%	25%	25%	Quarterly enforcement exercise	AC Office	*Fuel for vehicles *Lunch for staff *Recharge card
1.1.7	Improved data integrity	7	Data reliability rate	1. Medium tax-Biodata and segmentation (Suggestion: Inactive taxpayers Identification; of inactive taxpayers identified)	1	1	Identify inactive taxpayers, validate through enforcement exercises, and submit for suspension	50%	50%			8000 taxpayers	AAA Section	*21 laptop computers required	
				Suggestion #2: Taxpayers' Segmentation/ sector reliability; of Taxpayers wrongly segmented identified and corrected)	1	1	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	*21 office chairs	
				Suggestion #3: Taxpayers' profile reliability; of wrong taxpayers' accounts identified and closed)	1	1	Review taxpayer profiles and ensure that appropriate tax accounts are opened or wrong accounts closed	25%	25%	50%		8000 taxpayers	AAA Section	*Recharge cards	
					1	1	Review and update debt portfolio, and separate collectibles from uncollectible	50%	50%			100%	Enforcement Section	*Collaboration with Legal Department	
1.1.9	Improved Tax Debt Recovery	8	Debt recovery effec	1. # of debt collected / Total debts	2	2	Forward delinquent taxpayers to Legal Department for closure through the court			25%	25%	50%	Enforcement Section		

	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required	
									Q1	Q2	Q3	Q4				
Enhance taxpayer knowledge of tax laws, rights, and obligations	2.2.1	Improved Taxpayer compliance	Voluntary compliance increased	1	% of Taxpayers in compliance	1. Suggestion: Taxpayers' clinic efficiency; of tax clinics held /Total tax clinics planned	1	1	Collaborate with TPSD in conducting tax clinics for taxpayers in GST sector	25%	25%	25%	25%	At least 4 tax clinics conducted	AC Office	*Projector
													AAA Section	*Projector board *10 Flip charts *Collaboration with TPSD		
							2	2	Collaborate with TPSD in conducting tax clinics for taxpayers in construction sector	25%	25%	25%	25%	At least 4 tax clinics conducted	AC Office	*Collaboration with MPW
													AAA Section	*DSA & Allowance for outstation awareness programs		
							3	3	Develop training videos and brochures (FAQs) on various tax topics and use of tax systems for filing returns, payment of taxes, use of electronic invoicing systems etc., for taxpayers	25%	25%	25%	25%	Brochures develop for all tax types	AC Office	
													Training videos for use of EIS	Deployment Officers		

	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required	
									Q1	Q2	Q3	Q4				
						2. Suggestion: Taxpayers filing Criteria: % of taxpayers filing by due date	1	1	Conduct exercise to update taxpayers' email address	15%	25%	40%	50%	50% of active taxpayers	AAA Section	*21 laptop computers required *2 Printers and printer cartridges *21 office chairs *Recharge cards
						3. Suggestion: Taxpayers' payment criteria: % of on-time payment	2	2	Send reminder to taxpayers with email address before the due dates of tax returns and payments	25%	25%	25%	25%	Reminder messages forwarded to all taxpayers with email address	AAA Section	*Internet connectivity
						4. # of taxpayers using electronic invoicing system in GST sector	3	3	Supervise the rollout of electronic fiscal management system to taxpayers in medium and large categories	10%	25%	40%	50%	At least 50% of active taxpayers in targeted sector enrolled	AC Office Deployment Officers	*Deployment Officers *50 laptop computers *50 electronic tablets *2 Vehicles and fuel supply *50 EFD jackets *5000 EFD signage *DSA & Allowance for outstation deployment and training
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	1	Ensure the submission of reports from various sections in the Division, and compile and publish report	25%	25	25	25	100%	AC Office AAA Section Audit Section Enforcement Section	*Laptop computer *Projector *Projector board *10 Flip charts *Internet modem

DEPT/DIVISION	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required	
								Q1	Q2	Q3	Q4				
DEPT/DIVISION	Real Property Tax Division (RETD)														
GOAL 1	Administer revenue legislation in an effective, fair, and transparent manner.														
DEPT/DIVISION	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required	
								Q1	Q2	Q3	Q4				
					1	Audit Plan Adherence	% of desk Audit review conducted / Total desk audit reviews planned	1 Conduct desk audit / review	5	7	4	4	20	Valuation Section	1. vehicles 2. gasoline/fuel 3. scratch cards 4. manpower/staffing 5. decameter 6. telemeter
					2	Revenue Enforcement Rate	% of real properties verified (of real properties verified / Total property verification planned X 100)	2 Conduct verification / reassessment of real property	40	45	25	25	135	Valuation Section	7. clip board 8. tablets 9. computers-laptops 10. computers-deskops 11. UPS 12. rain gears
							% of real property valued (of real properties verified/ Total property valuation planned X 100)	3 Conduct real property valuation	60	65	40	40	205	Valuation Section	13. enforcement jackets 14. staffing training
							% of real property payment receipt verification (of real	1 Conduct payment receipt verification	1,320	920	1,200	560	4,000	Enforcement Section	1. vehicles
							% of delinquent bills distributed (of real properties delinquent bills distributed/ Total properties delinquent bills generated X 100)	2 Distribute delinquent bills to taxpayers	1,400	2,800	7,000	2,800	14,000	Enforcement Section	2. gasoline/fuel 3. scratch cards 4. manpower/staffing 5. tablets 6. enforcement jackets 7. rain gears 8. 72hrs Closure Posters 9. computers-laptops 10. computers-deskops 11. UPS 12. staff training
							% of current bills distributed (of real properties current bills distributed/ Total properties current bills generated X 100)	3 distribute current bills to taxpayers	10,500	7,560	2,940	0	21,000	Enforcement Section	
							% of new property identified and captured (of new properties identified and captured / Total new property identification planned X 100)	4 Identify and capture new properties	1,920	960	653	307	3,840	Enforcement Section	
	1.1	1.1.2	Maximized Revenue collection				% of Actual against Projection (of real property revenue collected / Total projected revenue)	1 Collect real property revenue	2,100,000.00	2,800,000.00	1,400,000.00	700,000.00	7,000,000.00	RETD	1. vehicles 2. gasoline/fuel 3. scratch cards 4. manpower/staffing 5. tablets 6. enforcement jackets 7. rain gears 8. 72hrs Closure Posters 9. computers-laptops 10. computers-deskops 11. UPS 12. staff training 13. printers 14. Printer Cartridges 15. internet connectivity

OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required	
							Q1	Q2	Q3	Q4				
				3	% of real estate revenue collected	% increase in real property tax base (Total properties registered in the tax net to date minus total previous registered properties / Total previous registered properties) (3,500/35,000=10%)	2 Enhance real property tax base	0.03	0.04	0.02	0.01	10%	RETD	1. vehicles 2. gasoline/fuel 3. scratch cards 4. manpower/staffing 5. tablets 6. enforcement jackets 7. rain gears 8. computers-laptops 9. computers-desktops 10. UPS 11. internet connectivity 12. printers 13. printer cartridges
					Taxpayer accounts management efficiency (of compliance checks conducted/Total planned compliance checks X 100)	1 Assess, register, print and distribute RETD bills to walk-in taxpayers and RETD Enforcement Section	10,500	10,150	8,400	5,950	35,000	Accounts & Records Section	1. computer-laptops 2. Computer Desks 3. printers 4. UPS 5. sheets 6. printer cartridges 7. internet connectivity 8. reliable power supply	
						2 Conduct compliance check on tax payments	10,500	10,150	8,400	5,950	35,000	Accounts & Records Section	9. scratch cards	
						3 Register new properties and print tax bills for distribution	1,920	960	653	307	3,840	Accounts & Records Section	10. manpower/staffing 11. staff training 12. LITAS functionality access 13. scanners	
													1. vehicles 2. gasoline/fuel 3. scratch cards 4. manpower/staffing 5. tablets 6. enforcement jackets 7. rain gears 8. 72hrs Closure Posters 9. computers-laptops 10. computers-desktops 11. UPS 12. staff training 13. printers 14. Printer Cartridges 15. internet connectivity 16. scanner	
GOAL 2	Promote Voluntary compliance.													
2.1	Decentralize revenue collection to increase voluntary compliance	2.1.2	Empowered local authorities		1 Counties rollout to support the decentralization process	# of properties rollout in counties Note: Depends on support for expansion	1 Expand in the counties	15,000	20,000	10,000	5,000	50,000	RETD	
		2.1.4	Improved Taxpayer compliance	Voluntary compliance increased	1 Taxpayers' compliance efficiency	Property registration (% increase in new property registrations) of new properties registered - Total property registered /100 (35,000*10%=3,500)	2 Increase in property tax base	1,750	875	595	280	3,500	RETD	
						% of tax bills issued to taxpayers (# of bills issued to taxpayers/Total bills generated X 100)	3 Issue tax bills to taxpayers	10,500	10,150	8,400	5,950	35,000	RETD	
Goal 3	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	Improved annual performance reporting	Improved annual performance reporting	1 Improved performance	Number of quarterly and annual reports submitted	1 Submit quarterly, annually, and timely report	1	1	1	1	4	RETD	

DEPARTMENT	DOMESTIC TAX DEPARTMENT															
DEPT/DIVISION	BUSINESS POLICY AND RESEARCH SECTION DTD (BPRS)															
GOAL 1	Administer revenue legislation in an effective, fair, and transparent manner.															
	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required		
								Q1	Q2	Q3	Q4					
1.1	Increase effectiveness in the administration of Tax and Customs operations to maximize revenue	1.1.1	Strengthened legal and regulatory frame works	Revenue Collection Performance	1	Administrative Regulation-Section 74(a)(4) of the Tax Amendment Act of 2024	1 Draft administrative regulation	33%				Six (6) Administrative Regulations	Manager-BPRS	Pen, paper, and internet		
						Administrative Regulation-Section 204(g) of the Tax Amendment Act of 2024	2 Draft administrative regulation				Manager-BPRS		Pen, paper, and internet			
						Administrative Regulation-Section 50(h) of the Tax Amendment Act of 2024	3 Draft administrative regulation		33%		Manager-BPRS		Pen, paper, and internet			
						Administrative Regulation-Section 704(a)(4) of the Tax Amendment Act of 2025	4 Draft administrative regulation				Manager-BPRS		Pen, paper, and internet			
						Administrative Regulation-Section 55(d)(2) of the Tax Amendment Act of 2026	5 Draft administrative regulation			33%	Manager-BPRS		Pen, paper, and internet			
						Administrative Regulation-Section 59 of the Liberia Revenue Code as amended	6 Draft administrative regulation				Manager-BPRS		Pen, paper, and internet			
					2	# of Research conducted on Real Property Tax Enhancement	1	Develop the research proposal and submit to internal stakeholders for review and input	20%			One (1) Research conducted on Real Property Tax Enhancement	Manager & BPRS Team	Pen, paper, and internet		
									2	Collate and compile internal stakeholder's inputs into the 2 research proposal and submit to DTD- Management for review and approval			20%		Manager & BPRS Team	Pen, paper, and internet
											3		Plan and conduct the research within targeted locals in the sector		20%	

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
								Q1	Q2	Q3	Q4			
							Collate, analyze, and compile information gathered from the 4 research conducted, and submit draft to internal stakeholders for review			20%		Manager & BPRS Team	Pen, paper, internet, and transportation	
							Collect and compile 5 final draft of research to DTD Management			20%		Manager & BPRS Team	Pen, paper, internet, and transportation	
GOAL 3	Build Capacity and enhance productivity													
3.2	Implement Institutional Reforms	3.2.6	Re-engineered policies and operating procedures.	% of Institutional reforms implemented	3	# of SOPs users' training conducted	1 Conduct training for Managers and officers	50%		50%	Forty (40) Staff	Manager & BPRS Team		
GOAL 5	Strengthening external collaboration and strategic partnership													
5.1	Adhere to local and international performance benchmarks	5.1.1	Improved performance relative to monitoring framework (TFA, World Bank, TADAT, PFA, RAFAIT, etc)	Performance benchmarks adherence efficiency										
5.2	2 Strengthen domestic and international cooperation and partnerships	5.2.1	improved collaboration on Revenue Policy development and implementation											
LTD ANNUAL WORK PLAN 2026														
DEPARTMENT	Domestic Tax Department													
DEPT/DIVISION	Large Tax Division (LTD)													
GOAL 1	Administer revenue legislation in an effective, fair, and transparent manner.													
	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
								Q1	Q2	Q3	Q4			

	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required			
									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 DTD Target achieved	Attainment of Quarterly % of projection (Amount of Target achieved / Projection*100)											
								1										
					2	% of unpaid taxes collected	1. Amount of unpaid taxes collected/ Amount assessed X 100	2										
								3										
								4										
								5										
		2	Revenue enforcement rate	1. # of joint enforcement conducted/Plan	1													
					2													
		1.1.9	Improved tax debt recovery		Debt recovery efficiency	1		1. # of debt collected / Total debts	1									
									2									
									3									
									4									
5																		
						2. Variation in the amount of debt collected												
						O/W:												
						A. amount of debt collected in current year -	1											
						B. amount of debt collected in previous year/mount of debt collected in previous yearX100)												
GOAL 2	Promote Voluntary compliance.							2										
						1. Registration (of increase in new TIN registrations - Total TIN registration/ Total TIN registration X100)	1											
							2											
							3											
						2. Filing criteria(1											
						% of taxpayers filing by due date: # of taxpayers filed by the due dates /Total number of taxpayers filedX100)	2											

OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required	
							Q1	Q2	Q3	Q4				
							3							
					3.Payment criteria		1							
					% of taxpayers paying by due date: # of taxpayers who paid by the due dates /Total number of taxpayers who paid X100)		2							
							3							
							4							
	2.1.4	Improved Taxpayer compliance			2 Taxpayers segmentation compliance efficiency	1. # of taxpayer segmented into the right business sector/total number of Taxpayers wrongly segmented	1							
							2							
							3							
							4							
					3 % of Large Taxpayers adherence to the new filling and payment procedures (of Large Taxpayers adherence to the new filling and payment procedures/Total Large TaxpayersX100)		1							
							2							
							3							
							4							
					4 % of Tax Clearance compliance issues resolved within two weeks of application (of tax clearance compliance issues resolved within two weeks/Total tax clarence compliance issue X 100).		1							
						Send early reminder notification to all large taxpayers at least two weeks before the expiration of their Tax Clearance Certificate								
						2 Ensure that all outstanding compliance issues that may hinder the issuance a TCC are sent via email to the taxpayer within 48 hours of application								
GOAL 3	PROMOTE RISK BASED TAX AND CUSTOMS COMPLIANCE													

	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required	
									Q1	Q2	Q3	Q4				
		3.1	Improve Taxpayer Compliance		1	% of Large Taxpayer Selected for Audit	Prepare an audit program to execute 60 audit cases selected based on risk criteria	1	Obtain Risk-based audit case selection from Compliance Risk Management	100				100%	Audit Manager	Computer and System Access
				2				Analyze cases allocated and plan and distribute cases to audit team	100				Audit Manager		Computer and System Access	
				3				Document and plan all audit cases in LITAS	30%	30%	20%	20%	100% Audit Team Lead		Computer and System Access	
					2	% of Plan audit Executed to bring taxpayer in compliance	Plan and ensure the conduct of 60 audit cases to validate taxpayers' declaration with the government	4	Conduct Audit Fieldwork and Issue Draft Audit Assessment	20%	30%	30%	20%	100% Audit Team Lead	Computer, System Access, Printer, cartridges, Stationery, Box Files, Recharge Cards, and Vehicle	
					3	% of Plan audit Assessed and Issued	Perform assessment of 60 audit cases to verify tax payment in SIGTAS and reassess for the correctness of underpaid or unpaid taxes	5	Complete Audit and issue Audit Report and Assessment through LITAS	20%	30%	30%	20%	100% Audit Manager	Computer, System Access, Printer, cartridges, Stationery, Box Files, Recharge Cards, and Vehicle	

DEPARTMENT	DCGTA																	
DEPT/DIVISION	EMRCD																	
GOAL 3	Build an effective institution through corporate governance, excellent leadership, human capital, and infrastructure development.																	
	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required			
									Q1	Q2	Q3	Q4						
3.3	Promote risks-based compliance, management, and accountability	3.3.1	Embedded risk culture	Risk and accountability index	1	Number of risk awareness messages sent to all staff & number of quarterly trainings for new staff		1										
					2	Number of risk Management committee charters developed												
					3	Number of risk Management committee trainings conducted												
					4	Number of Risk Registers developed		3										
		5	Number of Risk Mitigation plans developed			4												
		1	Number of areas risk identified, assessed, prioritized, and ranked			1												
		2	Number of Risk Champions identified in each relevant business unit, and provided TORs			2												
		3	Number of Risk Management Committee Meetings held, Monthly			3												
		4	Number of Risk Management Committee Meetings held, quarterly			4												
		5	Workshop held to validate to strategic risks identified, assessed and ranked			5												
		6	Number of Enterprise Risk Management and Compliance Steering Committee Meetings held quarterly			6												
7	Number of IT Steering Committee meeting held		7															

	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
									Q1	Q2	Q3	Q4			
		3.3.4	strengthened risk governance framework		1	% of reviewed and update of existing risk management structure		1							
								2							
								3							
								4							
		3.3.9	Improved annual performance reporting			Strengthened internal compliance and controls		1							
								2							
								3							
								4							
								5							
								6							
								7							
		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								

DEPARTMENT	DCGTA																
DEPT/DIVISION	Office of Professional Responsibility Section (OPRS)																
GOAL 1	Administer Revenue Legislation in an effective, fair, and transparent manner.																
	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required		
									Q1	Q2	Q3	Q4					
								1	Receive Applicants and administer Customs Brokers Test		5	5	5	5	20 Customs Brokers Test Administered	OPRS	Prolonged delivery of approved request for supplies
								2	Issue licenses to New individual Customs Brokers		5	5	5	5	Issue license to 20 New Customs Brokers and 20 Tax Practitioners	OPRS	funding for awareness may (or may not) be approved
								3	Issue licenses to New Tax Practitioners		5	5	5	5	Issue license to 20 Tax Practitioners	OPRS	funding for awareness may (or may not) be approved

	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities		QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
										Q1	Q2	Q3	Q4			
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 practitioner's adherence to tax administration regulations		4	Renew licenses to Customs Brokers	20	25	75	100	Renew 220 Customs Brokers licenses	OPRS	Prolonged delivery of approved request for supplies
								5	Renew licenses to Tax Practitioners	10	5	10	20	Issue license to 45 Tax Practitioners	OPRS	Prolonged delivery of approved request for supplies
								6	Conduct Investigation of professional malpractice by Customs Brokers and Tax Practitioners	100%	100%	100%	100%	Conclude 100% full investigation into all cases reported if any.	OPRS	Prolonged delivery of approved request for supplies
								7	Conduct Awareness through Stakeholders' engagement (The Tax Institute & the Brokers Association)	3	2	2	2	9 engagement meetings Conducted with stakeholders	OPRS	funding for awareness may (or may not) be approved
									In collaboration with Media, TPSD & MISD maximize the licensing enforcement through various radio talk shows programs & announcements		6 radio talk shows	12 PSAs	6 PSAs	published customs brokers list, 6 radio talk shows held, 18 published service announcements aired	OPRS, TPSD, MISD	Budgetary Constraint from Management to pay for Radio Appears
									Direct reminder to CB & TP through WhatsApp's Chatroom	3	3	3	3	Send out 12 WhatsApp's reminders	OPRS	Budgetary Constraint from Management to pay for Scratch Cards to send messages
									Work with MISD to populate and launch Online Apps to find licensed Brokers and Tax Practitioners			1		Online Apps launched	OPRS & MISD	The availability of the MISD programmers to meet monthly
									Customs Brokers awareness and information sharing at various borders	2	2	2	2	8 visitations at various borders	OPRS	Funding approval

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required	
								Q1	Q2	Q3	Q4				
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 Dept/DIV annual report to PSSPD within 3 months of proceeding year)		1 2 3 4 Prepare and Submit to PSSPD OPRS Report					Submit Annual Activities Report for 2025		

DEPARTMENT	DCGTA															
DEPT/DIVISION	EDQARD															
GOAL 3	Build an effective institution through corporate governance, excellent leadership, human capital, and infrastructure development.															
	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required		
								Q1	Q2	Q3	Q4					
	3.1 Implement an effective Strategic Management System	3.1.2 Operationalized CSP using the BSC methodology.	Strategic Management Index	1	Work Plan monitoring & evaluation efficiency		1	Conduct four (4) Monitoring and Evaluation on the Annual work plan		1	1	1	1	Produced Four (4) M&E Report	EDRS	Manpower
2							Conduct bi-annual Evaluations on all LRA Projects and the Workplan Implementation			1		1	Produce two (2) Evaluation Reports	EDRS	Manpower / Vehicle	
3							Conduct one (1) joint Workplan and Monitoring Evaluation Automation end user training		1				1	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	6	6	6	24 Business process developed and documented	EDRS	Manpower
							1	Redesign 29 existing SOPs		7	7	8	7	29 existing SOPs to be Redesigned and Documented	EDRS	Manpower
							2	Design 12 new SOPs		3	3	3	3	12 new SOPs Designed	EDRS	Manpower
							3	Conduct 12 SOPs end-users' trainings			6		6	12 SOPs end-users' training across Departments Conducted	EDRS	Projector, Computer, notes and flip board, vehicle
	3.2.5 Re-engineered policies and reporting						4									

	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required	
									Q1	Q2	Q3	Q4				
			operating procedures.					1 Conduct follow-ups with Business Owners and Management on approval of 25 SOPs Developed			1		2 follow-ups for the approval 25 SOPs	EDRS		
						2 SOP approval rate		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	Vehicle/scratch card	
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	50	50	50	200 audit cases reviewed and reported	QAS	Printers/photocopier	
								3 Collaborate with HR Training Section to conduct two (2) trainings for Quality Assurance Staff			1	1	Conduct 2 Training Provided	QAS	Projector, notepad	
								4								
					2	# of Institutional level review conducted/plan		1 Conduct 6 Institutional level review across the LRA	1	2	2	1	6 Institutional level review conducted	QAS	Vehicle/scratch card	
								2								
								3								
								4								
		3.3.10	Improved annual performance reporting			3 Annual performance reporting efficiency rate (submission of Dept/DIV annual report to PSSPD within 3 months of proceeding year)		1 Produce EDQARD Annual for inclusion into Annual report	1				1 Annual activities report produced	AC office		
								2								
								3								
								4								

DEPT/DIVISION	Records Management Section														
GOAL 3	Build an effective institution through corporate governance, excellent leadership, human capital, and infrastructure development.														
	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
									Q1	Q2	Q3	Q4			
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.	1 person will be trained for 3 months (50%)	3-month internal evaluation of staff trained (50%)			100%	RMS Manager	Computer equipment, internet

	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
									Q1	Q2	Q3	Q4			
								2 Request to DCGTA for the procurement of 3 additional scanners and 3 additional staff	25%	25%	25%	25%	100%	RMS Manager	Computer equipment, internet, staff
								2 Collaborate with MIS about automation of documents.	Submit request to MIS & DCGTA for approval on the storage of scanned documents (25%)	Follow up with DCGTA, MIS (25%)	Follow up with DCGTA, MIS (25%)	Follow up with DCGTA, MIS (25%)	RMS to have a plan on the storage and backup of electronic documents (100%)	MIS, RMS Manager	
								3 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 (25%)	Follow up with DCGTA, MIS (25%)	Follow up with DCGTA, MIS (25%)	Follow up with DCGTA, MIS (25%)	RMS to have a plan about its presence on LRA website 100%	MIS, RMS Manager	Computer equipment, internet
								4							
	3.3 Promote risks based compliance, management and accountability	3.3.10	Improved Annual Performance Reporting	Risk and accountability index		Annual performance reporting efficiency rate (submission of Dept/DIV annual report to PSSPD within 3 months of proceeding year)		1 Develop RMS annual activities report for inclusion into LRA Annual Report 2024	100%	Template developed and in use			100%	RMS Manager	
								Populate RMS activities report into template	Template populated	Template developed and in use			Templated updated quarterly	RMS Manager	
								Submit RMS Annual Activities report for previous year	Submit RMS activities report to PSSPD				Reports submitted	RMS Manager	

DEPT/DIVISION	NRARS														
GOAL 1	Administer revenue legislation in an effective, fair, and transparent manner.														
	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
									Q1	Q2	Q3	Q4			
							% of Daily reconciliation (CBL) A/BX100 A= # of daily reconciliations of the Central Bank of Liberia for the year 2026								
		1.1.7				1 Average rate of Reconciliation of Banks accounts		1							

	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required	
									Q1	Q2	Q3	Q4				
							B=Total # of daily reconciliations of Central Bank of Liberia for the Year 2026									
							Commercial Banks A/BX100 A= # of daily reconciliations of Commercial Banks for the year 2026 B=Total # of daily reconciliations of Commercial Banks of for the Year 2026	1								
							% of Monthly reconciliation (commercial Banks) A/BX100 A= # of monthly reconciliations of Commercial Banks for the year 2026 B=Total # of monthly reconciliations of Commercial Banks of for the Year 2026	1								
							(CBL) A/BX100 A= # of monthly reconciliations of the Central Bank of Liberia for the year 2026 B=Total # of monthly reconciliations of Central Bank of Liberia for the year 2026	1								
							% of end of year joint in house reconciliation A/BX100 A= # of joint in house reconciliation with TPSD, MIS, and Policy Unit with the objective of reducing variance at the end of the fiscal year conducted	1								
	1.1 Increase effectiveness in the administration of Tax and Customs operations to maximize revenue	Enhanced reconciliation of all revenue accounts	Revenue Collection Performance													

	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
									Q1	Q2	Q3	Q4			
							B= total # of joint in house reconciliation with TPSD, MIS, and Policy Unit with the objective of reducing variance planned at the end of the fiscal year								
						Rate of Reconciliation of Cash revenue and 2 instruments ((Treasury Receipts from Collection Windows)	A/BX100 A= # cash revenue and revenue instruments (Treasury Receipts from Collection Windows) reconciled monthly in the Year 2026 B= Total # of cash revenue and revenue instruments (Treasury Receipts from Collection Windows) reconciled monthly in the Year 2026	1							
							A/BX100 A= # cash revenue and revenue instruments (Rural Flag Receipts from Customs Business Offices) reconciled monthly in the year 2026 B= Total # of cash revenue and revenue instruments (Rural Flag Receipts from Customs Business Offices) reconciled monthly in the year 2026	1							
							A/BX100 A= # Assignments of revenue instruments to CBOs, TBOs, and Banks as needed B= total # Assignment planned								
							A/BX100 A= # reconciliation completed and sign off on accounts by LRA, MFDP and CBL technicians for the Year 2026 B= total # reconciliation and sign off planned in 2026								

	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required	
									Q1	Q2	Q3	Q4				
							A/BX100 A= # of bi-annual basis a physical and onsite verification of Receipts, Ledgers, Procedures, and Transactions of TBOs and CBOs conducted B= total physical and onsite verification planned									
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	NRARA Annual Activities Report submission (Q1 of 2026)		Develop (NRARNS) Annual Activity Report (2024)	1					1	NRARS	vehicle and resources to secure venue for retreat
3.4	Build Capacity and enhance productivity	3.4.2	Improved employees' performance	Capacity and productivity efficiency rate	1	% of NRARS staff trained	A/BX100 A= # of NRARS staff trained B= total # of NRARS staff		1							
Goal 5 Strengthening external collaboration and strategic partnership																
5.2	Strengthened domestic and international cooperation and partnership	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 4. automation of exchange of information 5. beneficial ownership registered	1	% of Stakeholders engagements	A/BX100 A= # of Stakeholders engagements B= total # of Stakeholders engagements planned		1							

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
								Q1	Q2	Q3	Q4			

DEPARTMENT	DCGTA													
DEPT/DIVISION	Taxpayer Services Division (TPSD)													
GOAL 2	Promote Voluntary compliance.													
	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
								Q1	Q2	Q3	Q4			
2.1	Decentralize revenue collection to increase voluntary compliance	2.1.1	Enhanced service delivery.	Voluntary compliance increased		Tax Education criteria	1 Simplify tax Laws, rules, regulations, processes, procedures and effectively communicate them to taxpayers using all available platforms to enhance and strengthen compliance.	3	3	3	3	12 information materials simplified and communicated to taxpayers	Education, inquiries and information	1) printing, stationary, and collaboration from internal departments, divisions sections, and units
2.1	Decentralize revenue collection to increase voluntary compliance	2.1.1	Enhanced service delivery.	Voluntary compliance increased	1	Taxpayer Service	2 Conduct awareness on compliance with key tax sector groups including collaboration with the GNFPD to engage Schools, NGOs and GOL entities.	8	8	8	8	30 awareness conducted alongside with GNPD	Education, inquiries and information	vehicle and collaboration from GOL entities
							3.1 Conduct tax education outreach on Real Property, VAT, EFD, Excise Stamp, and LITAS via Radio shows.	18	18	18	18	72 community radio shows targeted LITAS, VAT, RET, EFD, Excise Stamp, and digital payment solutions.	Education, inquiries and information	Vehicles; DSA
							3.2 Conduct tax education outreach on Real Property, VAT, EFD, Excise Stamp, and LITAS via electronic & social media platforms.	8	8	8	8	32 social and electronic media publications targeted LITAS, VAT, RET, EFD, Excise Stamp, and digital payment solutions.	Education, inquiries and information	Vehicles; DSA
							3.3 Conduct tax education outreach on Real Property, VAT, EFD, Excise Stamp, and LITAS via community town hall meetings, Roadshows, Tax Clinics, Tax Symposiums, dramas, etc.	7	7	3	3	20 community outreaches and engagements all targeted towards LITAS, VAT, RET, EFD, Excise Stamp, and digital payment solutions.	Education, inquiries and information	Vehicles; DSA

	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities		QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required																	
										Q1	Q2	Q3	Q4																				
2.1	Decentralize revenue collection to increase voluntary compliance	Enhanced service delivery.	Voluntary compliance Increased	es Index					4.1	Conduct regional Real Property tax and general compliance awareness within the four regions in Liberia.	1	1	1	1	4 regional real property tax and general compliance awareness conducted.	Education, inquiries and information	Vehicles; DSA																
																			4.2	Conduct tax awareness and compliance engagements within the diaspora community.	0	0	0	0	2 tax awareness and compliance engagements within the diaspora community	Education, inquiries and information	Internet Access						
																					Inquiries Addressed criteria	1	Respond to taxpayers' inquiries via call center	30	30	30	30	90% of 120 taxpayer inquiries resolved	Education, inquiries and information	Unavailability of modernized and well equip call center and 24 hours toll free phone lines			
																								(% of inquiries addressed within 2 days)	2	Respond to taxpayers' inquiries via email	12	12	12	12	90% of 48 taxpayer inquiries resolved	Education, inquiries and information	Internet Access
																												3	Respond to taxpayers' inquiries via social media (Facebook, WhatsApp, and etc.)	30	30	30	30
																						4	Ensure that VAT Laws, rules, regulations, processes, procedures are simplified and effectively communicated to taxpayers using all available platforms to enhance and strengthen compliance.	2	2	2				2	VAT education/awareness outreach throughout the 8 of the 15 Counties	Education, inquiries and information	Vehicles; Stationery; DSA
																									5	Distribute Periodic reminders via SMS & Email blast	4	4	3	3	14 SMS & email blast per annual for tax compliance reminders provided to taxpayers	Education, inquiries and information	Bulk SMS Platform
																					# of service delivery assessment conduct at internal and external service providers	1	Conduct regional service delivery assessment at TBOs and CBOs within the 15 counties				1	1	1	1	4 regional service delivery assessments conducted in the 15 counties at TBOs and CBOs	Bank and Service Delivery monitoring Section	Vehicles; Stationery; DSA
																									2	Conduct service delivery assessment at Service Centers in Montserrado	6	6	3	3	18 service delivery assessment conducted at Service Centers in Monrovia	Bank and Service Delivery monitoring Section	Vehicles; Stationery; Lunch

	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required	
									Q1	Q2	Q3	Q4				
2.1	Decentralize revenue collection to increase voluntary compliance	2.1.1	Enhanced service delivery.	Voluntary compliance increased	2	# of service delivery assessment conduct at internal and external service providers	# service delivery assessment conducted	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) Vehicles and fuel, 2)Cooperation from external service providers, 3) Compliance by external service provides to service level and mutual expectations MOUs.
								4	Conduct regional customer service training for all front-line staff at Service Windows, TBOs, CBOs and HQ	1	1	1	1	4 customers service refresher training conducted regionally	Bank and Service Delivery monitoring Section	1) Vehicles; fuel, 2) Good weather conditions to access leeward counties
								5	Implement a pilot One Stop Shop Customer Service Center & Call Center to enhance voluntary compliance, and reduce compliance cost	1	0	0	0	One Stop Shop setup and operationalized	Bank and Service Delivery monitoring Section	Staff, logistics, stationery and funds
Goal 3 Enhance institutional capacity through corporate governance, excellent leadership, human capital, and infrastructure development																
3.3	Promote risk-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 preceding year)		1	Submit TPSD annual report for inclusion into LRA annual report	0	0	0	0	1	TPSD annual reports submitted within due date	comprehensive institutionalized /standardized reporting format.
Goal 5 Strengthening external collaboration and strategic partnership																
5.2	Strengthen Domestic & International Partnerships	5.2.2	Improved communication & collaboration with stakeholders	Partnership and Collaboration Index (PCI) = percentage on average of Stakeholders engagements	1	# of Taxpayer Appreciation Week Activities conducted	1	Conduct National Revenue Symposium for taxpayers	0	1	0	0	1	National Revenue Symposium conducted	Education, inquiries and information	Staff, logistics, stationery and funds
							2	Conduct National Student Tax Day Activities in collaboration with MoE	0	1	0	0	1	National Student Tax Day Activity held	Education, inquiries and information	Staff, logistics, stationery and funds
							3	Host Taxpayer Appreciation Awards & Dinner Ceremony	0	1	0	0	1	1 Taxpayer Appreciation Awards & Dinner Ceremony held.	Education, inquiries and information	Staff, logistics, stationery and funds
							4	Host County Level Tax Clinics and Outreach activities	0	1	0	0	14	Tax Clinics and Outreach activities held in Counties to increase Tax Compliance	Education, inquiries and information	Staff, DSA, logistics, stationery and funds

DEPARTMENT	DCGTA
DEPT/DIVISION	Enterprise Data Analytics Section (EDAD)

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required	
								Q1	Q2	Q3	Q4				
GOAL 1	Administer revenue legislation in an effective, fair, and transparent manner.														
	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required	
								Q1	Q2	Q3	Q4				
		1.1.5	Automated and integrated Revenue administration systems												
				1	# of issues resolved; User satisfaction rate;		1 Monitor, Evaluate, and Improve Previous Application Functionality			1		1	Improved System Performance	EDAD	User Feedback Forms, Technical Support Team & Funding to
					90% duplicate reduction		1 Introduce unique taxpayers matching across systems (TIN reconciliation)				1		100% Automated TIN matching tool Developed	EDAD	Access to core LRA systems (e.g. LITAS, ASYCUDA, RRPS, legacy databases) Data matching and reconciliation tools (SQL scripts, Python/pandas, data quality tools)
				2	≥90% of targeted LITAS & ASYCUDA datasets ingested		2 Build/upgrade enterprise data warehouse or data-lake platform (LITAS & ASYCUDA ingestion)		1	1			Operational data warehouse / data lake	EDAD	Enterprise database and storage infrastructure (on premise or cloud) ETL / data integration tools and scheduling utilities ICT infrastructure support (servers, networking, system security)
															Access credentials to LITAS, ASYCUDA World, and TAS databases IT/Database Administrator support for permissions and troubleshooting
					# of Data Governance		1 Establish enterprise data						100% Data Governance		Senior Management and key departmental focal persons (ICT, Customs, Domestic Tax, Policy)

	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required			
									Q1	Q2	Q3	Q4						
1.1	Increase effectiveness in the administration of Tax and Customs operations to maximize revenue				2	Framework Established and Approved		4	governance framework (roles, standards, security, metadata)			1		Governance Framework Established and approved by SMT	EDAD / PSSPD	Metadata management and documentation tools Workshop facilitation and stakeholder engagement resources		
					3	# of Data integrity audit conducted/Planned		5	Conduct quarterly data integrity audits of LITAS, ASYCUDA, TAS and Other Systems		1	1	1	1	4 quarterly audits conducted: covering 100% of identified systems, achieving ≥95% data integrity score	EDAD	Access to LITAS and ASYCUDA databases Data auditing, validation, and profiling tools Approved data quality standards, validation rules, and audit checklists	
					4	100% Committee Established & functional		6	Establish EDAD, Customs & Domestic Tax Revenue analytics committee		1	1	1	1	Revenue Analytics Committee Established and quarterly meetings held	EDAD/DTT/CUST OMS/PSSPD	Designated representatives from EDAD, Customs, and Domestic Tax departments Data access protocols and inter-departmental data-sharing agreements	
					5	# of Revenue Leakages Analysis conducted		7	Conduct two (2) Revenue Leakages or Expenditure & Operational Gaps Analysis			1			1	Revenue Leakages & Tax Expenditure Analysis Reports produced	EDAD/PSSPD	Analytical tools and software (SQL, Python, Power BI, Excel) Standard frameworks and methodologies for leakage and gap analysis Skilled data analysts and revenue policy specialists
						≥ 95% data quality score achieved		8	Clean, standardize & validate historical data (2020–2025)			1	1	1		100% of targeted datasets reviewed	EDAD / Data Engineers and Data Quality Officers	Data profiling and cleansing tools Database access and storage infrastructure Data standards, validation rules, and metadata templates

	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required	
									Q1	Q2	Q3	Q4				
															Technical support and system maintenance resources	
					1	# of offices (CBOs & TBOs) submitting data daily		Ensure connectivity and data capture from all LRA offices (satellite/Starlink rollout)		1	1	1	1	National data connectivity report	EDAD/MISD	Starlink satellite terminals and associated hardware Networking equipment (routers, switches, backup power supplies) Monitoring and support tools for network performance
						# of data validation workshops held /planned		Organize 4 cross-divisions data validation workshops		1	1	1	1	95% Improved data feedback loop	EDAD/MISD	Data sets and reporting tools for review and reconciliation Laptops, projectors, and stationery (for in-person workshops)
						# of training sessions conducted / planned		Conduct Rehearsal Training for All CBOs and TBOs' Staff			12		18	30 Rehearsal Training Sessions Delivered Across All CBOs & TBOs Nationwide	EDAD Team	Training Manuals,
GOAL 3	Build an effective institution through corporate governance, excellent leadership, human capital, and infrastructure development.															
	Promote risks-based compliance, management and accountability	3.3.10	Improved annual performance reporting	Risk and accountability index	1	# of Analytical Reports submitted on schedule		Produce quarterly analytical reports for Senior Management		1	1	1	1	4 quarters reports produced and submitted	EDAD	Data Analysts and Data Scientists Access to LITAS, ASYCUDA, TAS databases Data analytics tools (SQL, Python, Power BI) Reporting templates and visualization tools Management review and validation support
Goal 4	Improve service delivery through automation and decision making through data driven technologies.															

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
								Q1	Q2	Q3	Q4			
4.2	Deploy and operationalize Enterprise Management Software to enhance internal support function (initial objective was wrongly aligned)	4.2.3 Strengthened Data Analytics	Internal support systems automation	1	# of integrated Dashboards built and enhanced	13	Build and enhance integrated revenue dashboards	1	1			Revenue Collection & Compliance Dashboards Built and enhanced	EDAD	Access to cleaned and updated datasets from LITAS, ASYCUDA & TAS
														Collaboration from IT and Data teams for integration and updates
				2	# of Assessment completed and approved by SMT	14	Conduct detailed LRA data-maturity assessment (data quality, systems, people, processes)	1	1			100% Data Maturity Assessment Conducted	EDAD assessment team / MISD /PSSPD	Access to all core revenue systems (LITAS, ASYCUDA, TAS) Data-maturity assessment framework and tools Stakeholder engagement sessions (ICT, Domestic Tax, Customs, Policy) Logistical support for data collection and validation
				3	# of Data Analytics training conducted/Planned	15	Conduct internal training on SQL, Python, Power BI & Dashboard development	1	1	1	1	4 training sessions held	Qualified internal and/or external trainers (SQL, Python, Power BI)	Training curriculum, manuals, and practical exercise materials Computer laboratory or training venue with stable power and internet connectivity Training coordination and logistical support

DEPT/DIVISION	MISD													
GOAL 1	Administer revenue legislation in an effective, fair, and transparent manner.													
	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
								Q1	Q2	Q3	Q4			

	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
									Q1	Q2	Q3	Q4			
	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	Business Process integration rate	A/Bx100 A= # of business processes integrated; B= total # of business processes plan	1 Integration business process to include completion of ERP rollout, workflow automation implementation, LNP application deployment, mobile friendly self-service features for introduction, mapping session process to eliminate redundant manual steps, optimization of existing system for performance, recruitment management system automation, LRA LPA system, e-ticketing and service desk application and digital services with banks payment platform and law enforcement	25%	25%	25%	25%	100%	Derek Hill Jonathan Benda	
GOAL 3	Build an effective institution through corporate governance, excellent leadership, human capital, and infrastructure development.														
	3.3 Promote risk-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 MISD annual activity reports for inclusion into LRA's Annual report.	100%				Report produced and submitted		
Goal 4	Improve service delivery through automation and decision making through data driven technologies.														
							% of Business Systems improved, secured and available A/Bx100 A= # of business system improves, secure and available								

	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
									Q1	Q2	Q3	Q4			
		4.1.1	Improved performance, enhanced security, and continuous availability of Business Systems (LITAS & ASYCUDA)			Rate of ICT infrastructure modernization	B= total # of business system	1 system to Cloud, including Oracle-based systems to a hybrid cloud solution, implement automated backup and disaster recovery, Network Infrastructure Upgrade, deploy biometric access control and monitoring screen, Optimize WAN failover, VPNs, and firewall configurations, Deliver quarterly modernization reports to AC.	25%	25%	25%	25%	100%		
	4.1 Reduce Systems down time and minimize ICT risks		Business systems performance and ICT Risk Management efficiencies			% of ICT risk mechanism deployed	A/Bx100	Lower ICT infrastructure Security risk, Implement Zero-Trust Architecture, Deploy advanced firewalls, IDS/IPS, and endpoint protection, Migrate sensitive workloads to secure cloud environments with MFA, Monitoring & Response, Integrate SIEM (Security Information and Event Management) for real-time monitoring, Establish a Security Operations Center (SOC)							
			Minimized unidentified ICT			A= ICT risk mechanism deployed									

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
								Q1	Q2	Q3	Q4			
		4.1.2	undetermined for risks and timely reduction in the frequency and impact of identified ICT risks		1	Level of identified ICT risk reduced B= total number of mechanism plan	1 with 24/7 coverage, Run quarterly penetration tests and vulnerability scans, Awareness & Training, Mandatory annual cybersecurity training for all staff, Simulated phishing campaigns to test awareness, Executive workshops on cyber risk management, Collaboration & Intelligence, Partner with national CERT (Computer Emergency Response Team), Subscribe to global threat intelligence feeds, Share best practices across government departments	25%	25%	25%	25%	100%	Herbert Tonpoh Core Business Unit	Lack of Backup Drives for data Storage
	4.2 Deploy and operationalize Enterprise Management Software to enhance	4.2.2	Strengthen Data Analytics	Internal support systems	1	operational rate of dashboard deployment for revenue A= # of dashboard tools	Deploy Power BI / Tableau dashboards to include management reporting, build predictive AI models for taxpayer risk analysis, Train staff on data	25%	25%	25%	25%	100%		

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
								Q1	Q2	Q3	Q4			
	Software to enhance internal support functions	Analytics	automation		compliance and enforcement	B= Total # of dashboard tool deploys	analytics, visualization, and AI tools, Integrate BI outputs with core systems (ERP, taxpayer management system)							
							1 Review, finalize and implement IT Strategy		100%			Document finalized		
						% of ICT governance initiated								
						A/Bx100	2 Ensure ICT training for MISD divisions (Cloud, Cybersecurity, network, PM, etc.), Update ICT policies to align with automation, cybersecurity, and cloud adoption, Implement performance tools for ICT projects, Hold quarterly ICT steering committee meeting to review the activities of the Division and LRA at large, Develop MISD staff competency development plan, Establish a data governance framework for quality assurance, Governance & Policy Update cybersecurity policies aligned with ISO/NIST frameworks, Establish a Cybersecurity Steering Committee and conduct quarterly compliance audits.		50%	50%		Completed and Plan developed		
	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		1 Success rate of digital transformation in strengthening institutional ICT governance and staff capacity	A= # of ICT governance initiative completed								
						B= total # of ICT governance initiative plan								

	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
									Q1	Q2	Q3	Q4			
								3 IT Security Policy		100%			Document finalized and signed		
								4 Upgrade of existing network infrastructure to include cutting edge technology and collaborative tools		50%	50%		Servers, Core Switches, Routers and Wi-Fi upgraded		
	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 benchmark efficiency	1	Efficiency of online and self-service systems integrated and deployed	% of online and self-service systems integrated and deployed A/Bx100 A= # of online and self-service systems integrated and deployed B= total # of online and self-service system integration and deployment plan	1 Higher online filing, e-payment, e-clearance	25%	25%	25%	25%	100%		Funding
2					rate of ASYCUDA upgrade	% of ASYCUDA upgrade (A+B/2x100) A=ASYCUDA UPGRADE B=ASYCUDA Training conducted	Upgrade ASYCUDA to newer and recent version	25%	25%	25%	25%	100%			
3					rate of national single window implementation	% of National Single window (NSW) implementation (A+B+C)/3x100 A= NSW staff recruited B= NSW staff training C= NSW launches D= NSW operationalizes	Implement National Electronic Single Window for importers and exporters	25%	25%	25%	25%	100%			
GOAL 5 STRENGTHEN COLLABORATION AND STRATEGIC PARTNERSHIP															
	5.2 Strengthening domestic and international corporations and partnership	5.2.2	improved communication and collaboration with stakeholder	Partnership and collaboration index	1	success rate ICT interoperability with stakeholders	% of ICT interoperability with stakeholders A/Bx100 # of ICT interoperability with ICT stakeholders conducted total # of ICT interoperability plan	Develop and deploy standardized APIs for external systems, establish interoperability guidelines and government wide integration protocols, Implement secure data exchange (encryption, access control, audit trails) integrate ERP and taxpayer systems with banking/payment partners, Build real-time communication channel for customs clearance & enforcement							

HUMAN RESOURCES MANAGEMENT



- ▶ STAFF DEVELOPMENT & WELFARE
- ▶ TALENT ACQUISITION

FINANCIAL ADMINISTRATION



- ▶ BUDGETARY CONTROL
- ▶ FINANCIAL REPORTING

LOGISTICS & OPERATIONS



- ▶ SUPPLY CHAIN EFFICIENCY
- ▶ FACILITY & ASSET MANAGEMENT

ADMINISTRATIVE AFFAIRS

DEPARTMENT	General Services Department															
DEPT/DIVISION	Logistics Management															
GOAL 3	Build an effective institution through corporate governance, excellent leadership, human capital, and infrastructure development.															
	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities		QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
										Q1	Q2	Q3	Q4			
3.5	Build, upgrade, and secure infrastructure	5.5.5	Effective assets management	Real Infrastructure Conformity index	1	A reliable fixed assets registry system.	Number of new Assets received, coded and captured in the Assets Registry	1	Code and register all new Assets of the LRA within the Assets Registry	25%	25%	25%	25%	100%	Assets Management Unit	Budgetary support to code and Register all New Assets.
							Number of Assets Verified and Assessed across the Country.	2	Assets Verification and Assessment tour at all Facilities, CBOs and TBOs across the Country - i.e. the tour will be divided into Phases (Phase I & Phase II)		50%		50%	100%	Assets Management Unit	Allocation of Budget to support the Verification and Assessment Exercise of all Assets across the Country
					2	Assets Servicing & Repair efficiency	Number of Assets Serviced and Repaired throughout at all facilities, CBOs and TBOs.	1	Annual Assets Inventory, Service and Repair work across all facilities, CBOs and TBOs - the exercise will be divided into Phases (Phase I & Phase II)		50%		50%	100%	Assets Management Unit	Budgetary support for timely execution

DEPARTMENT	General Services Department															
DEPT/DIVISION	Store Management Unit															
GOAL 3:	Build an effective institution through corporate governance, excellent leadership, human capital, and infrastructure development.															
	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities		QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
										Q1	Q2	Q3	Q4			
3.3	Promote risks-based compliance, management and accountability	3.3.10		Risk and accountability index	1	Annual performance reporting efficiency rate (submission of Dept/DIV annual report to PSSPD within 3 months of proceeding year)	Stores Management's Annual Activity Report submitted in Q 1 2026	1	Prepare and submit annual report for Stores Management Unit	25%	25%	25%	25%	100%	Stores Management Unit	
3.5	Build, upgrade, and secure infrastructure	3.5.4	Upgraded storage facility	Real Infrastructure Conformity index (%) of infrastructure and conformity achieved	2	Initiation rate of additional storage facilities renovation at HQ	A/BX100 A= # of additional storage facilities construction initiated B= Total # of Storage facilities construction planned at HQ	1	Conduct needs assessment for additional storage facilities		50%		50%	100%	Facility Management Unit	Lack of funding from Management

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
								Q1	Q2	Q3	Q4			
					3	Initiation rate of existing renovation of storage facility at HQ A/BX100 A= # of existing storage facilities renovation initiated B= Total # of existing Storage facilities renovation planned at HQ	1 Develop renovation plans and scope of work and conduct need assessments to conduct renovation requirement		50%		50%	100%	Facility Management Unit	
					4	Construction completion rate of additional storage facilities at HQ A/BX100 A= # of storage facilities construction completed at HQ B= Total # of Storage facilities construction planned at HQ	1 Conduct regular Inspection of storage facilities and evaluate the capacity of current.		50%		50%	100%	Facility Management Unit	
					5	Renovation completion rate of existing storage facilities at HQ A/BX100 A= # of storage facilities renovation completed at HQ B= Total # of Storage facilities renovation planned at HQ	1 Conduct a comprehensive assessment of existing storage facilities		50%		50%	100%	Facility Management Unit	
					6	Cleaning and sanitizing of Storage facilities efficiency rate A/BX100 A= # of times storage facilities cleaned and sanitized at HQ B= Total # of cleaning and sanitizing times of Storage facilities planned at HQ	1 Conduct regular training sessions for staff on proper cleaning and sanitizing techniques, emphasizing efficiency and safety.		50%		50%	100%	Human Resource Division	
					7	Rate of Pest control implementation at HQ A / B X 100 A= # of times applied B= # of times planned	1 Establish regular inspection and treatment intervals	25%	25%	25%	25%	100%	Facility Management Unit	
					8	Inventory accuracy rate A / B X 100 A= # of Accurate Inventory Counts B= Total # Inventory Counts at HQ	1 Conduct scheduled cycles count to verify inventory levels and compare them with recorded data, reducing discrepancies.	25%	25%	25%	25%	100%	Stores Management Unit	
						Supplies requested delivery rate A / B X 100 A= # of supplies requested delivered B= Total # of supplies requested	1 Develop standardized forms for supply requests and implement an electronic request system to reduce processing time.	25%	25%	25%	25%	100%	Stores Management Unit	

OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
							Q1	Q2	Q3	Q4			

DEPARTMENT **General Services Department**

DEPT/DIVISION **Transportation Unit**

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

OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
							Q1	Q2	Q3	Q4			
3.1 Implement an effective Strategic Management System	3.1.4 Effective fleet management	Strategic Management Index	1	Fleet maintenance efficiency	A/BX100 A= # of times of vehicle lubricants changed B= Total # of times planned	1 Regular Repair and Maintenance of Vehicles and equipment	25%	25%	25%	25%	100%	Transport Management Unit	Consummation of valid repair and maintenance Contract THROUGH Budget allocation
					A/BX100 A= # of times vehicle repairs conducted B= Total # of times vehicles repairs planned	1 Scheduled repair and maintenance of vehicles and equipment	25%	25%	25%	25%	100%	Transport Management Unit	Consummation of valid repair and maintenance Contract THROUGH Budget allocation
					A/BX100 A= quantity of fuel distributed for use B= Total # of fuel supplied	1 Request for regular petroleum supply for Domestic Travel to support revenue collection	25%	25%	25%	25%	100%	Transport Management Unit	Consummation of valid contract to supply petroleum product
					A/BX100 A= # of times vehicle inspection conducted B= Total # times for vehicle inspection planned	1 Regular Inspection of all Vehicles and Equipment	25%	25%	25%	25%	100%	Transport Management Unit	Tools and working equipment
			2	Drivers' training rate	A/BX100 A= # drivers trained B= Total #of drivers	1 Drivers Refresher Training workshop		50%		50%	100%	Transport Management Unit	Budgetary Allocation to Conduct Indoor and outdoor Retreat
					A/BX100 A= # drivers training conducted B= Total drivers' training planned	1 Local Training for Transport Staff		50%		50%	100%	Transport Management Unit	Budgetary Allocation to Conduct Training

	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required	
									Q1	Q2	Q3	Q4				
								2	Foreign/ International Training of at least three (3) Transport Staff		50%		50%	100%	Transport Management Unit	Budgetary Allocation to Conduct Foreign/International Training
					3	Rate of success of vehicle acquisition	A/BX100 A= # of vehicle procured B= Total # per plan	1	The Procurement of additional vehicles to support the collection of Legitimate Revenue.		50%		50%	100%	Procurement Section	Budgetary allocation for the purchase of additional vehicles.

DEPARTMENT	General Services Department															
DEPT/DIVISION	SMS Plan															
GOAL 3	Build an effective institution through corporate governance, excellent leadership, human capital, and infrastructure development.															
	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required	
									Q1	Q2	Q3	Q4				
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	Generate regular activities reports	25%	25%	25%	25%	100%	Security managers and staff	Computers, and stationeries
	Build, upgrade, and secure infrastructure	3.5.4	Strengthened Security infrastructure	Real Infrastructure Conformity index	2	Security surveillance cameras installed in HQ, Freeport and RIA	A/BX100 A= # of security surveillance camara installed at HQ B= Total # planned	2	Request procurement and installation of security cameras in 4 urban locations (RIA, Redlight, JSP & Duala).	25%	25%	25%	25%	100%	Security Manager	Procurement of contract processes, cameras and related equipment.
					3			3	Facilitate annual bid process for Procurement of security contract and deployment of 104 guards in ten urban locations	100%				100%	Security Manager, Procurement Section and Legal Department, Administration	Bidding process and consummation of annual security guard contract.
					4			4	Conduct 1 annual external guards training, and 1 emergency evacuation drills in HQ LRA	25%	25%	25%	25%	100%	SMS, LNP, LRA staffers, HR, and Fire service	manpower, training materials, feeding, and external facilitators' compensation.
					5			5	Conduct 12 security assessments and attendance validation patrols in six urban locations	25%	25%	25%	25%	100%	DCGAA; B&F, and Transport unit & SMS	Logistics (manpower, vehicle, driver and fuel).
					6			6	Conduct 12 security guards' attendance validation and supervisory patrols from HQ to Ganta DI Site.	25%	25%	25%	25%	100%	DCGAA; B&F, Protocol, Transport unit & SMS	Manpower (2 persons), vehicle, fuel & DSA

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required	
								Q1	Q2	Q3	Q4				
				7			7	Conduct in 4 phases of rural security risk assessment patrols in 14 counties	25%	25%	25%	25%	100%	Security manager and staff	Vehicles and fuel, DSA and incidental
				8			8	Manage 1 security contract, investigate security incidents, and enforce security regulatory policy/SOPs and procedures monthly.	25%	25%	25%	25%	100%	SMS, PMS, Legal Dept.	Consummated security guard contract, and the approved security policy and SOPs.

DEPARTMENT	General Services Department														
DEPT/DIVISION	Facility Management Unit														
GOAL 3	Build an effective institution through corporate governance, excellent leadership, human capital, and infrastructure development.														
	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required	
								Q1	Q2	Q3	Q4				
						1. # of structural section at HQ renovated	1	Conduct structural upgrade/renovation of offices at the Headquarters and other related facilities of the LRA	25%	25%	25%	25%	100%	Facility Management Unit	Budgetary support to enhance structural upgrade/renovation.
							2	Carryout regular structural renovation of LRA Facilities, CBOs and TBOs across the country	25%	25%	25%	25%	100%	Facility Management Unit	Budgetary support to enhance structural upgrade/renovation.
						2. # of CBOs & TBOs upgraded	1	Construct new offices to conduct revenue activities within the counties.		50%		50%	100%	Facility Management Unit	Budgetary support to construct new offices
							2	Construct residence to host employees of the LRA assigned Outstation		50%		50%	100%	Facility Management Unit	Budgetary support to construct residence.

DEPARTMENT	General Services Department														
DEPT/DIVISION	Procurement Section														
GOAL 3	Build an effective institution through corporate governance, excellent leadership, human capital, and infrastructure development.														
	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources	
								Q1	Q2	Q3	Q4				

	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
									Q1	Q2	Q3	Q4			
									Q1	Q2	Q3	Q4			
3.1	Implement an effective Strategic Management System	3.1.3	Effective resource allocation	Strategic Management Index	1	Annual procurement plan developed and implemented	1. Annual procurement developed	1 Develop draft Procurement Plans for the Fiscal Year	100%				100%	Procurement Section	Timely availability of budget and other supporting information on upcoming Procurement activities.
						2. % of Procurement initiatives implemented in line with plan	1 Implantation of Procurement activities in line with policies	25%	25%	25%	25%	100%	Procurement Section	Limited workforce, Lack of vendors knowledge to use the e-GP system	

DEPARTMENT		Administrative Affairs														
DEPT/DIVISION		Budget & Finance														
GOAL 3		Build an effective institution through corporate governance, excellent leadership, human capital, and infrastructure development.														
	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required		
								Q1	Q2	Q3	Q4					
3.1	0	3.1.3	Effective Resource Allocation			% of budget execution achieved A/BX100 A= Total amount expended B=Total budget amount in given year										
						% of budget performance report A/B X100 A= Number of Budget performance reports produced B= Total number of budget performance planned	1									
				Strategic Management Index	1	Variances in budget execution achieved	Budget expenditure variance (B-A)	1							Budget and Reconciliation Section	Lack of automation
							A= Total amount of budget expended in previous year B= Total amount of budget expended in current year	2								
						(A-B)/B %100 A= % of budget expenditure achieved in previous										
						Percentage change in budget execution										
							1									

	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
									Q1	Q2	Q3	Q4			
						achieved	B= % of budget expenditure achieve in previous years								
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)		1							Lack of automation
								2						Financial Management and Reporting Section	Lack Financial resource

DEPARTMENT	Administrative Affairs														
DEPT/DIVISION	HUMAN RESOURCES MANAGEMENT-TRAINING UNIT														
GOAL 3	Build an effective institution through corporate governance, excellent leadership, human capital, and infrastructure development.														
	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
									Q1	Q2	Q3	Q4			
	Build Capacity and enhance productivity	3.1.3	Enhanced competence and increased motivation and staff retention	Capacity and productivity efficiency rate	1	Achievement rate of HR sourced & deployed enterprise wide	% of Capacity Development support to the Onboarding process of new hires O/W A= Orientation session for new hires B= Competency based induction training program for new hires	1	Conduct orientation session along with recruitment unit for all new hires	25%	25%	25%	25%	100%	Training Unit
								2	Conduct competency-based induction training program for all new hires					Training Unit	
						% of establishment of Peer-to-Peer learning programs (A+B+C)/3X100 O/W A=Draft peer to peer learning strategy and procedure reviewed and validated B=Participants identified and peer to peer learning planned C= Peer to Peer learning program executed	1	Review and validate the draft peer to peer learning strategy and procedure	50%	50%			100%	Training Unit	
							2	Identify Participants and Prepare the plan for the peer-to-peer learning program			50%	50%	100%	Training Unit	
							3	Organize and execute the peer-to-peer learning program		25%	50%	25%	100%	Training Unit	

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
								Q1	Q2	Q3	Q4			
3.4	Build Capacity and enhance productivity	3.4.1 Enhanced competence and increased motivation and staff retention	Capacity and productivity efficiency rate	1	Success rate of Learning and Development integration in LRA work culture	2. % of Enterprise Computer Skills Training Program Implemented (A+B)/2X100 O/W A=Training program and computer skills training plan developed B= Computer skills training program executed	1 Develop training programs 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		
						1 Develop and Implement Enterprise Training Plan for 2026	10%	20%	40%	30%	100%	Training Unit		
						1 Review and validate the concept and strategy for the Career learning program	100%				100%	Training Unit		
						3. Career learning Program Designed and implemented	2 Conduct awareness and information session for the career learning program		100%			100%	Training Unit	
							3 Identify participants and 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				
		1		% of Knowledge and skills transferred	7. Knowledge Management Program (Knowledge and Skills Transfer Program.)	1 Develop concepts 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		
		1			Development of the E-Learning Platform	1 Develop the LRA E-Learning platform with David and MISD Support	20%	20%	30%	30%	100%	Training Unit		
						2 Conduct awareness and launch the LRA E-Learning platform officially			50%	50%	100%	Training Unit		
		Improved employees'												

	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required	
									Q1	Q2	Q3	Q4				
		3.4.2	employees Knowledge and skills					3	Develop report on the usage of the LRA E-Learning platform			50%	50%	100%	Training Unit	
						1	Robust Learning oriented culture established	1	Contribute to the development of the HR Strategy	25%	25%	25%	25%	100%		
								1	Core and Back support Offices Regular Refresher & Competency Improvement Program	20%	20%	30%	30%	100%	Training Unit	
								2	Identify target participants and areas for the Refresher and Competency improvement program	20%	20%	30%	30%	100%	Training Unit	
								3	Design the plan for implementing the program	20%	20%	30%	30%	100%	Training Unit	
		3.4.3	Improved organizational leadership		1	Strong organizational culture optimized aligned with LRA core values		1	conduct a survey on the level of awareness and application of the guiding principles in the unit	20%	20%	30%	30%	100%	Training Unit	
								2	conduct learning session for the staff in the remaining 8 counties on the Guiding Principles	20%	20%	30%	30%	100%	Training Unit	
								3	Develop report on the application and changes brought by the Guiding principles and the leadership training	20%	20%	30%	30%	100%	Training Unit	
								4	Plan and execute the second phase of the Leadership training targeting Supervisors and team leads		25%	25%	50%	100%	Training Unit	

DEPARTMENT	Administrative Affairs															
DEPT/DIVISION	HUMAN RESOURCES MANAGEMENT-PERFORMANCE MANAGEMENT UNIT															
GOAL 3	Build an effective institution through corporate governance, excellent leadership, human capital, and infrastructure development.															
	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required	
									Q1	Q2	Q3	Q4				
	3.1 Implement an effective Strategic Management	3.1.2	Operationalized CSP using the RSC	Strategic Management Index	1	% of planned HR strategy initiatives or sessions where contributions were made	Performance Based Strategy/Established	1	Contribute to HR strategy FY2026 by delivering 3 strategic initiatives, achieving 100% stakeholder satisfaction and alignment with business objectives					100%	Performance Management Unit	

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
								Q1	Q2	Q3	Q4			
	System	HR methodology.	Management Index		% of departmental and individual performance goals explicitly linked to CSP strategic objectives	Strategy Established	Ensure the PMS is link to the CSP by ensuring that Performance goals are aligned with the CSP					100%	Performance Management Unit	
Build Capacity and enhance productivity	3.4.1	Enhanced competence and increased motivation and staff retention	% Learning and Development integrated in LRA work	3. Reward and recognition system operationalized	1. Reports submitted on time (Q1-Q2) 2. Training needs and performance categories included in reports 3. Star performers identified and recognized 4. HR feedback on report usefulness	1. Deliver Q1-Q2 reports by (respective deadlines) highlighting training needs and performance categories, identifying star performers and informing HR Strategies for FY2026					100%	Performance Management Unit		
					Sessions completed by March 15, 2026 Participant satisfaction score (100% target) % of managers, supervisors, AC using platform post-training (100% target)	2. Conduct 2 awareness sessions for managers, supervisors and AC by March 15, 2026, achieving 100% participant satisfaction and 100% platform adoption					100%	Performance Management Unit		
					Approval received from Approver/Committee by deadline	3. Obtain approval for PM guide from (Approver/Committee) by March, ensuring alignment with organizational processes					100%	Performance Management Unit		
					1. Committee formed with 5 members by Feb 28, 2026, 2. First meeting held by March 7, 2026	4. Constitute performance review committee by Feb 28, 2026, with 5 members and first meeting scheduled for March 7, 2026					100%	Performance Management Unit		
					1. Retreat held March 15, 2026 2. 100% follow-up actions completed on time 3. % improvement in employee performance metrics post-retreat	1 Automated Performance Management System developed	1. Implement automated PIP process by March 2026, streamlining retreat coordination and ensuring timely follow-up for 100% of underperforming employees, reducing process cycle time by 30%					100%	Performance Management Unit	
					% of staff notified within the scheduled communication period		1. Communicate performance planning schedule to all staff via email by February 28, 2026, ensuring clarity on expectations and timelines.					100%	Performance Management Unit	

	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
									Q1	Q2	Q3	Q4			
		3.4.2	Improved employees' performance	Robust performance-oriented culture established		% of performance plans completed and approved within the scheduled period	2. # of performance planning, Midyear and Annual Year conducted / target	2 Coordinate Performance Planning process with HR and department heads by January ensuring alignment on goals, metrics and timelines.					100%	Performance Management Unit	
						% of mid-year appraisals completed within the approved appraisal period		3 Complete Mid-Year Appraisal/Evaluation for all employees by July 15, 2026, ensuring feedback alignment with goals and development plans.					100%	Performance Management Unit	
						% of performance evaluations completed within the scheduled evaluation period		4 Coordinate Annual (End of year) Appraisal/Evaluation for all employees by January 2027, ensuring feedback ties to July-Dec goals and sets stage for 2027 planning					100%	Performance Management Unit	

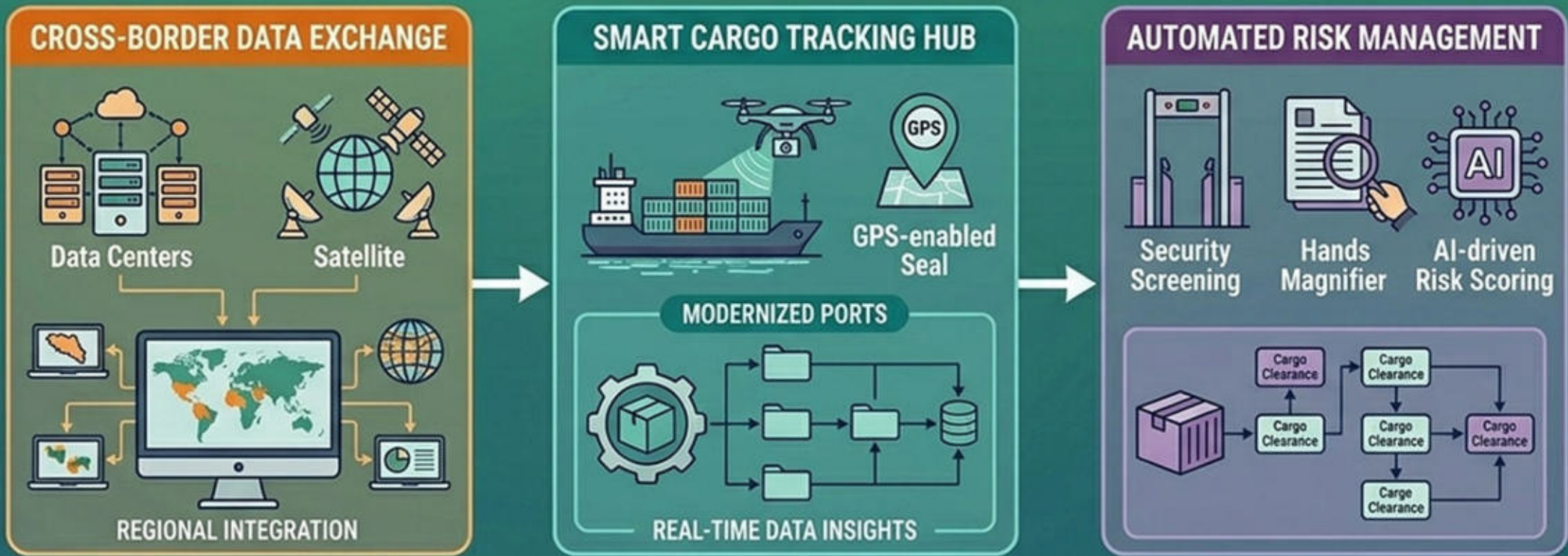
DEPARTMENT	Administrative Affairs														
DEPT/DIVISION	HUMAN RESOURCES MANAGEMENT – RECRUITMENT UNIT														
GOAL 3	Build an effective institution through corporate governance, excellent leadership, human capital, and infrastructure development.														
	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
									Q1	Q2	Q3	Q4			
	Implement an effective Strategic Management System	3.1.3	Effective resource allocation	Strategic Management Index	1	1. Completion of staffing needs analysis report for all departments 2.	Competent HR Sourced & deployed enterprise wide	1 Conduct staffing needs analysis for various departments	50%	50%			100%	Recruitment Unit	
			Enhanced competence and increased motivation and staff retention	Capacity and productivity efficiency rate		# of open positions correctly tracked	Hired	2 Track all open positions due to resignation/death for recruitment	25%	25%	25%	25%	100%	Recruitment Unit	
						# of positions filled with competent staff		3 Hire competent staff within various departments as Plan	25%	25%	25%	25%	100%	Recruitment Unit	
						% of new staff onboarded (orientation/induction)		4 Liaise with GSD to ensure office space and logistics are provided for new staff	25%	25%	25%	25%	100%	Recruitment Unit	
							Newly hired Orientation	5 Conduct staff orientation	25%	25%	25%	25%	100%	Recruitment Unit	
							Induction and Buddy system	6 Liaised with training team to ensure staff induction and buddy system are done	25%	25%	25%	25%	100%	Recruitment Unit	
	Build Capacity and enhance productivity	3.4.3		Strong		Percentage of reports generated	E-Recruitment	7 Automate recruitment process (E-recruitment)	50%	50%			100%	Recruitment Unit	

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
								Q1	Q2	Q3	Q4			
		Improved leadership	Strong organizational culture optimized aligned with LRA core values		# of recruitments completed within the required time	Coordinate and manage recruitment/Hiring process (including its job description, recruitment measurement and procedures/recruitment tools/regular reporting/ taking proper actions to close gap)	Hiring process was completed within 45 days and recruitment process/ procedures/tools and measurement implemented.	25%	25%	25%	25%	100%	Recruitment Unit	
					# of JDs enrich/developed	Revise JDs	Revise current JDs that need to be enriched and develop JDs for newly created positions						Recruitment Unit	
		3.4.3 Improved leadership		1	Strong organizational culture optimized aligned with LRA core values								Recruitment Unit	

DEPARTMENT	Administrative Affairs													
DEPT/DIVISION	HUMAN RESORUCES MANAGEMENT-COMPENSATION AND BENEFITS													
GOAL 3	Build an effective institution through corporate governance, excellent leadership, human capital, and infrastructure development.													
	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
								Q1	Q2	Q3	Q4			
3.1.3		Effective resource allocation	Strategic Management index (Average percentage of LRA Strategic Management Accomplished)	1										
	3.3 Promote risks based compliance, management and accountability	3.3.6 Minimized employees' misconduct and corruption	Risk and accountability index (Average percentage of risk and accountability achieved)	1	Disciplinary guide finalized and approved by [deadline], with implementation plan rolled out to all departments	Alignment with labor laws and organizational policies	1 Finalization of the Disciplinary guide					100%	compliance	
				1	% of admin areas with standardized signages installed by deadline	Signages installed in all identified strategic locations	2 Develop and install standardized signages across admin areas by [deadline], ensuring clear communication of policies and procedures, with 100% staff awareness post-implementation					100%	compliance	
			Capacity and productivity efficiency		% of eligible employees enrolled in retirement program		1 Retirement Program					100%	welfare	

	OBJECTIVE	OUTCOMES		KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required	
									Q1	Q2	Q3	Q4				
3.4	Build Capacity and enhance productivity	3.4.1	Enhanced competence and increased motivation and staff retention	rate		1. % of outstanding staff recognized within [timeframe] 2. Increase in staff satisfaction with recognition programs (via survey) 3. Number of staff recognized vs target	Reward and recognition system operationalized	2	Recognition of outstanding staff					100%	welfare	
						1. % of staff participation in welfare programs 2. Staff satisfaction with welfare programs (via survey) 3. Number of welfare initiatives implemented vs plan	Comprehensive compensation program developed	1	Welfare programs conducted					100%	welfare	
						1. Successful pilot launch by deadline 2. % of payroll accuracy in pilot phase 3. System downtime/minimal disruptions reported	Comprehensive compensation program developed	1	Automated Payroll System Piloted					100%	compensation	
						1. Completion and approval of salary scale review by deadline 2. % of positions aligned with revised salary scale	Comprehensive compensation program developed	2	Review of the salary scale					100%	compensation	

CUSTOMS DEPARTMENT



Department		Customs												
Division														
GOAL 1		Administer Revenue Legislation in Fair, Transparent, and Effective Manner												
Outcome 1.1.2.		Maximize Revenue Collection												
	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
								Q1	Q2	Q3	Q4			
1		Revenue collection performance			Compliance with rules of Origin, Classification, and Valuation	% of customs revenue collected/target	Value and process goods declarations using the ACVand HS	25%	25%	25%	25%	100%	Centralized Assessment Unit	
			Audit Recovery Efficiency Rate		A KPI that measures how effectively an audit recovers financial losses	# of ratios of audit yield to amounts assessed	Conduct 65 routine PCA comprehensive Audits	10	20	20	15	65	PCA	
			Audit Plan Adherence		A KPI that measures how closely an audit team follows its pre-approved annual or project-specific plan	# of concluded comprehensive and issue audits / total planned comprehensive and issue audits X 100%	Plan & conduct 65 routine PCA comprehensive Audits	10	20	20	15	65	PCA	
					A KPI that measures how closely an audit team follows its pre-approved annual or project-specific plan	# of concluded comprehensive and issue audits / total planned comprehensive and issue audits X 100%	Plan & conduct 65 routine PCA comprehensive Audits	10	20	20	15	65	PCA	
			# of PCA desk review conducted		A systematic examination of a trader's customs declaration and supporting documents conducted by customs authorities at their own office.	Total desk reviews conducted/Desk reviews with adjustments X 100%	Plan and conduct 100 desk review	25	25	25	25	100	PCA	
			Debt Collection			Amount of unpaid taxes collected/ Amount assessed X 100	Collect debts through calls, 72 hrs. warning letters and enforcement actions	25%	25%	25%	25%	100%	C&E	
			Revenue Enforcement Rate			# of joint enforcement conducted/Plan	Conduct 2 enforcement actions		50%		50%	100%	C&E	

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
								Q1	Q2	Q3	Q4			
2		Degree of non-compliance with classification, rules of origin and valuation (number)	# of checked consignments (documentary or/and physical inspection) with detected breaches of classification, rules of origin and valuation/the total number of checked consignments		Number of checked consignments (documentary or/and physical inspection) with detected breaches of classification, rules of origin and valuation with respect to the total number of checked consignments	# of checked consignments (documentary or/and physical inspection) with detected breaches of classification, rules of origin and valuation/total number of checked consignments	Thorough examination of goods	25%	25%	25%	25%	100%	Ports Operations	
		Degree of non-compliance with classification, rules of origin and valuation (number) and Other Customs Regulation	Number of reviewed duty-free applications		Conduct review and verification of all duty-free applications to ensure compliance with Customs revenue code, applicable regulation, investment incentive agreements and concession terms.	Number of application submitted/total application review	Conduct comprehensive reviews of all duty-free applications prior to approval	25%	25%	25%	25%	100%	Duty Free	
			Number of reviewed duty-free applications with documented non-compliance		Duty-free applications that have been reviewed and verified, and for which breaches of the Customs Revenue Code, applicable regulations, investment incentive agreements, or concession terms have been detected and formally documented.	Number of applications denied/total application submitted	Verify applications against Customs Revenue Code, regulations, incentive agreements and concession terms.	25%	25%	25%	25%	100%	Duty Free	
			Value of revenue protected or recovered		Amount of revenue protected or recovered as a result of documented breaches of the Customs Revenue Code, applicable regulations, investment incentive agreements, or concession terms.	Amount of revenue protected or recovered/total waiver	Recommend corrective actions, reassessment, or denial of non-compliant applications						Duty Free	

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
								Q1	Q2	Q3	Q4			
3		Degree of non-compliance with classification, rules of origin and valuation (value)			Proportion of amount of money generated from adjusted duties from consignments following detected breaches of classification, rules of origin, and valuation with respect to the amount of money generated from all duties	Proportion of amount of money generated from adjusted duties from consignments following detected breaches of classification, rules of origin, and valuation/the amount of money generated from all duties	Apply penalties and fines for non-compliance	25%	25%	25%	25%	100%	Ports Operations	
4		Post-clearance control performance			The indicator measures the proportion of the net amount assessed/imposed, also considering the Customs adjustments to the amount of revenue as a result of post-clearance control, including post-clearance audit.	The proportion of the net amount assessed/imposed, also considering the Customs adjustments to the amount of revenue as a result of post-clearance control, including post-clearance audit.	Conduct 65 routine PCA comprehensive Audits & 100 PCA Desk Review	35	45	45	40	165	PCA	
5		Effectiveness of post-clearance controls	Percentage of Post-Clearance Audits Resulting in Revenue Adjustments		Measures the extent to which post-clearance control activities contribute to revenue assurance through risk-based audit and enforcement actions.	Proportion (%) = (Total adverage revenue assessed/imposed/Revenue adjustments from post-clearance control (incl. PCA)) × 100	Plan & conduct 65 routine PCA comprehensive Audits	35	45	45	40	100	PCA	
			Percentage of Post-Clearance Desk Review Resulting in Revenue Adjustments		Proportion of post-clearance Desk Review activities resulting in findings compared to the total number of post-clearance Desk Review cases conducted	# of PCA desk review cases finalized during the period/total PCA activities planned X 100%	Plan & conduct 100 routine PCA desk reviews for FY 2026	25	25	25	25	165	PCA	
Outcome 1.1.6. Improve Data Integrity														

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
								Q1	Q2	Q3	Q4			
6	ASYCUDA Data Quality	Duty free system was upgraded with enhanced data quality and accurate reporting.			Upgrade duty-free system to strengthen data quality, integrity, and consistency, and to generate accurate, timely, and reliable reports for management, compliance monitoring, and decision-making	Number of duty-free reports generated without data errors/ total number of duty-free reports generated	work with MIS to conduct a comprehensive assessment of the existing duty-free system to identify data gaps, errors, and report weaknesses.					100%	Duty Free	
					Accurate Data Quality	Activation of default functionality for key measurable fees	This outcome KPI is tied to the ASYCUDA enhancement and upgrade. Update the matrix list of activities for inactive functionality / Modules for the ASYCUDA upgrade and enhancement project.	100%				100%	CMU	
Outcome 1.1.8. Strengthened Domestic Revenue Mobilization														
7	Variation in the revenue collected beyond the Customs target				Over Collection	A-B / B A = amount of revenue above target in Year T B = amount of revenue above target in Year T -1	Rollout ASYCUDA to the below CBOs (Mendicorma, Yealla, Jorwah) with internet connectivity			100%		100%	Ports Operation /ASYCUADA CMU	
Outcome 1.1.9. Improve Tax and Customs Debt Recovery														
8	Debt recovery efficiency		Recovery Rate			Amount of debt collected / Total amount of debts	Collect debts through calls, 72 hrs. warning letters and enforcement actions	25%	25%	25%	25%	100%	C&E	
		Achievement rate of Customs debt collected				# of debts collected / total debts X 100	Collect debts through calls, 72 hrs. warning letters and enforcement actions	25%	25%	25%	25%	100%	C&E	
9	Variation in the amount of debt collected					A-B / B X 100 A = amount of debt collected in the Year T (current year) B = amount of debt collected in the Year T - 1 (previous year)	Collect debts through calls, 72 hrs. warning letters and enforcement actions	25%	25%	25%	25%	100%	C&E	
GOAL 2 Strengthen Voluntary Tax Compliance														
Outcome 2.1.1 Enhance Service Delivery														
						Number of Customs Risk Management Committees held in the year	Host 6 (regular) Risk Management committee Meeting for dynamic targeting	1	2	2	1	6	CRM	
					This indicator measures the extent to which the Customs	Number of Customs Risk Management Committees held in the year	Review and update of the existing selectivity criteria	25%	25%	25%	25%	100%	CRM	

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required			
								Q1	Q2	Q3	Q4						
	Enhanced Risk Management	Effective Selectivity Management			ASYCUDA Risk selectivity is ensure adequate Customs control and enforcement.	Variation in the existing selectivity criteria (Numbers of new profiles introduced and profiles deactivated) hit rate on inspections	Conduct 10 Data analysis for informed targeting	2	3	3	2	10	CRM				
							Receive and process information to intelligence for taretting	25%	25%	25%	25%	100%	CRM				
							Conduct 2 awarenesses on Customs Selectivity and CTP	1		1		2	CRM				
10	Service Delivery				This indicator measures the average percentage of services completed in accordance with service standards.	This indicator measures the average percentage of services completed in accordance with service standards.	Provide advanced rulings when requested & publish one past rulings and all new rulings classification & valuation	25%	25%	25%	25%	100%	Customs Policy (T&T)				
					Key external services (import, export, transit, passenger services) are delivered in accordance with service standards. Service standards may be established internally or in line with those established by international agreements or by law.												
					Service standards applied			Process all duty-free application within approved timeline	Number of duty-free application processed within approved timeline/ total duty-free application processed	Process duty-free applications within approved timelines	25%	25%	25%	25%	100%	Duty Free	
					Stakeholder informed of duty-free processes			provide guidance to applicants on duty free requirement	Number of stakeholder engagements or advisories issued	Provide guidance to applicants on duty-free requirements by preparing duty free process brochures, requirement checklists	25%	25%	25%	25%	100%	Duty Free	
					This indicator measures the number of published service commitments for Customs service delivery.	This indicator measures		25%	25%	25%	25%	100%	Customs Policy (T&T)				

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
								Q1	Q2	Q3	Q4			
		Service commitment			"Service" is the provision of Customs activities delivered to people or organizations that require action from the Customs administration. An example of a service is: issuing a Customs ruling by a certain time	the number of published service commitments for Customs service delivery.	Recommend in five working days the review from taxpayers protest & Appeal							
Outcome 2.1.5														
Decentralized Revenue Collection to increase voluntary compliance														
11	Percentage change of fines administered	Amount of revenue generated from fines			This indicator will measure the number of cases subject to fines versus the total number of import declarations	A/B*100 where A is the number of cases subject to fines, and B is the total number of import declarations	Apply penalties and fines for non-compliance	25%	25%	25%	25%	100%	Ports Operations	
					This indicator measures the number of cases subject to fines vs the total number of import declaration		Apply penalties and fines for non-compliance	25%	25%	25%	25%	100%	Ports Operations	
Outcome 2.3.1														
Enhanced Trade Facilitation														
12	Variation in the number of CTPs	Number of CTPs	Annual variation in the total number of CTPs (Compliance Trader Program) with a valid status.			Annual variation in the total number of CTPs A- B / B X 100. OW: A=Total # of CTPs in year T(current year), B= Total # of CTPs in year T-1(previous year)	Review and update of CTPs to remove inactive importers and add new participants	25%	25%	25%	25%	100%	CRM	
13	CTPs Involvement in Trade		The percentage of the annual trade value (i.e. volume of trade) generated by AEOs for importation and exportation			The percentage of the annual trade value (i.e. volume of trade) generated by CTPs for importation and exportation	Quarterly measure and evaluate CTPs active participation in trade (Import, export and payment of duties)	25%	25%	25%	25%	100%	CRM	

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required	
								Q1	Q2	Q3	Q4				
14	Physical Release Time for Import		Average time required for border procedures from the arrival of all goods to the physical release of goods for import, excluding pre-clearance phases and pre-arrival information			<p>from the arrival of the goods (by all modes of transport) until the physical release of goods, for the major point of entry, in a selected timeframe for all control channels:</p> $\Sigma \frac{T_i}{N} = 0$ <p>The average is calculated for a selected timeframe, for the main points of entry.</p> <p>Each Member should select a representative timeframe (week, month, etc.) and its main point of entry.</p> <p>T_i=Time required for the physical release of goods (calculated per declaration)</p> <p>N= total number of Customs declarations</p> <p>Unit of measurement: minutes (up to 2 decimals)</p>	Launch of the Time Release Study				100%	100%	Ports Operations		
15	Variation in physical release time for import		Release time Variability			$\frac{A-B}{B} \times 100$ <p>Where A= average time required for border procedures from the arrival of all goods to the physical release of goods for import, excluding pre-clearance phases and pre-arrival information in Year T; B= average time require for border procedures from the arrival of all goods to the physical release of goods for import, excluding pre-clearance phases and pre-arrival information in year T-1</p>	Launch of the Time Release Study				100%	100%	Ports Operations		
						A/B x100					25%	25%	100%	CAU	

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
								Q1	Q2	Q3	Q4			
16	Rate of electronic declarations				Percentage of import/export/transit/cargo declarations submitted electronically (digitalized/submitted through digital channels) including through the Single Window	A: total number of import, export, transit and cargo declarations submitted electronically (through any digital channel, excluding email).	Value and process goods declarations using the ACVand HS	25%	25%					
						Electronic declarations do not include uploads of scanned copies, but refer to declarations that are digitalized, i.e. submitted through electronic messages								
						B: total number of import, export, transit and cargo declarations (submitted digitally or by any other means).								
						Percentage of import/export/transit/cargo declarations submitted electronically, including through the Single Window								
							Quarter review and measure electronic declarations for imports and exports as compared to manual declarations	25%	25%	25%	25%	100%	CRM	
17	Data standardization				Percentage of Customs declarations having undergone a process of data standardization through the adoption of the WCO Data Model (DM)	$(A/B) \times 100$	Value and process goods declarations using the ACVand HS	25%	25%	25%	25%	100%	Customs Policy (CAU)	
					The indicator measures the conformity of the different types of Customs declarations (import, export, transit, cargo declaration) with the WCO DM	A= number of Customs declaration types that have been standardized in accordance with the WCO Data Model (DM) in the last calendar year								

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
								Q1	Q2	Q3	Q4			
						B= total number of Customs declaration types (import, export, transit, cargo declaration) in the last calendar year								
		Number of import/export/transit/cargo declarations submitted electronically				The indicator measures the conformity of the different types of Customs declarations (import, export, transit, cargo declaration) with the WCO DM	Value and process goods declarations using the ACV and HS	25%	25%	25%	25%	100%	Customs Policy (CAU)	
Outcome 2.3.2. Increased effectiveness in combating illicit trade														
	Improve Voluntary Compliance through Enforcement Actions	Number of enforcement actions carried out			Measure and evaluate the effectiveness of enforcement actions	% of suspected cases responded to	Respond to suspected smuggling cases	25%	25%	25%	25%	100%	ASIU / Special Ops	
		Number of enforcement actions carried out			Measure and evaluate the effectiveness of enforcement actions	% of alerts received vs the % of response	Respond to risk alerted shipment	25%	25%	25%	25%	100%	ASIU	
		Number of nationwide tours carried out			Measure and evaluate the effectiveness of the nationwide tour	% of the nationwide tour	Conduct a nationwide tour and identify potential spots used for smuggling activities	50%			50%	100%	ASIU	
		Number of informants recruited			Measure and evaluate the effectiveness of the informants	% of the cases as the results of informants' intel	Recruit and deploy informants in urban and rural CBOs	25%	25%	25%	25%	100%	ASIU	
		Number of intel and investigations conducted			Measure and evaluate the effectiveness of the intelligence and investigations	% of the cases registered and investigated	Conduct intelligence and fraud investigation	25%	25%	25%	25%	100%	ASIU	
		Number of intel and fraud investigations conducted					Conduct Intelligence and Fraud Investigation	25%	25%	25%	25%	100%	Special Ops	
		Number of special surveillances and physical inspection of suspicious importation					Conduct special surveillance and physical inspection of suspicious importation	25%	25%	25%	25%	100%	Special Ops	
		Number of border tours conducted to enforce revenue collection					Conduct special border tours to enforce revenue collection	25%	25%	25%	25%	100%	Special Ops	

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
								Q1	Q2	Q3	Q4			
		Number of coordination meetings held					Coordinate with other law enforcement agencies to enforce revenue collection and social protection	25%	25%	25%	25%	100%	Special Ops	
		Number of shipments tracked with high revenue implication					Track shipment of high revenue implication	25%	25%	25%	25%	100%	Special Ops	
18	Variation in the number of cigarettes seizures				Variation of cigarettes seizures as compared with the previous year	A= Number of cigarettes seizures in year t	Respond and seizure of cigarettes							
					Number of seizures is defined as the number of types of seizures in each individual case.	B= Number of cigarettes seizures in year t-1								
					•	$((A-B)/B) * 100$								
					Example: An administration detected 1 case in the whole year, in which 3 kg of cocaine and 30,000 sticks of cigarettes and US\$4 million banknote were seized. In this scenario, the "number of drugs seizures" would be one, the "number of cigarettes seizures" would be one and the "number of seizures of financial instruments" would be one.									
19	Effectiveness of controls on cigarettes (hit rates)				Success rate of controls leading to discovery of illicit trade in cigarettes	$(A/B) \times 100$								
						A= Total number of seizures for cigarettes								
						B= Total number of physical inspections on goods and passengers performed by Customs or jointly with other government agencies in the last calendar year								

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
								Q1	Q2	Q3	Q4			
20	Variation in the number of alcohol seizures				Variation of alcohol seizures as compared with the previous year	A= Number of alcohol seizures in year t B= Number of alcohol seizures in year t-1 $((A-B)/B) * 100$	Respond and seizure of alcohol						ASIU	
21	Effectiveness of controls on alcohol (hit rates)				Success rate of controls leading to the discovery of illicit trade in alcohol	$(A/B) * 100$ A= Total number of seizures for alcohol B= Total number of physical inspections on goods and passengers performed by Customs or jointly with other government agencies in the last calendar year							ASIU	
22	Variation in the number of seizures of foodstuffs and consumer goods				Variation in the number of seizures of foodstuffs and consumer goods as compared with the previous year	A=Number of seizures of foodstuffs and consumer goods in year t B= Number of seizures of foodstuffs and consumer goods in year t-1 $((A-B)/B) * 100$	Respond and seizure of foodstuffs and consumer goods						ASIU	
23	Effectiveness of controls on foodstuffs and consumer goods				Success rate of physical inspections leading to discovery of illicit trade in foodstuffs and consumer goods	A= Total number of seizures of foodstuffs and consumer goods in the last calendar year B= Total number of physical inspections on goods and passengers performed by Customs or jointly with other government agencies in the last calendar year $(A / B) * 100$							ASIU	
					Variation in the number of drugs seizures as compared with the previous year	$((A-B)/B) * 100$							ASIU	

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
								Q1	Q2	Q3	Q4			
24	Variation in the number of drugs seizures				Number of seizures is defined as the number of types of seizures in each individual case.	A= Number of seizures of drugs in year t	Respond and seizure of drugs							
				•		B= Number of seizures of drugs in year t-1								
					Example 1: An administration detected 1 case in the whole year, in which 1 kg of cocaine and 1 kg of heroin were seized. In this scenario, "Number of seizures of drugs" would be counted as two. To be more precise we have 2 seizures of drugs: 1 seizure of cocaine and 1 seizure of heroin. Quantity of the seizure (e.g. the cocaine) and the seizure value do not matter:									
				•										
					Example 2: An administration detected 2 cases in the whole year, in each of which 2 kg of cocaine and 2 kg of heroin were seized. In this scenario, "Number of seizures of drugs" would be counted as four, including 2 seizures of cocaine (1 in each case) and 2 seizures of heroin (1 in each case).									
				•										

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
								Q1	Q2	Q3	Q4			
					Example 3: An administration detected 1 case in the whole year, in which 3 kg of cocaine and 30,000 sticks of cigarettes and US\$4 million banknote were seized. In this scenario, the "number of drugs seizures" would be one, the "number of cigarettes seizures" would be one and the "number of seizures of financial instruments" would be one.									
					•									
					Example 4: An administration detected 1 case in the whole year, in which 4 kg of cocaine bricks and 4 liters of liquid cocaine were seized. In this scenario, the "number of seizures of drugs" would be counted as two, as the two seizures appear like different objects.									
					Success rate of physical inspections leading to discovery of illicit trade of environmentally sensitive goods	$(A / B) \times 100$						ASIU		
					Examples of environmentally sensitive goods according to multilateral environmental agreements or national legislation	A= Total number of seizures of environmentally sensitive goods in the last calendar year								

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
								Q1	Q2	Q3	Q4			
25	Effectiveness of controls on drugs				•	B= Total number of physical inspections on goods and passengers performed by Customs or jointly with other government agencies in the last calendar year								
					Wildlife (fauna and flora)									
					Hazardous waste									
					Ozone depleting substances									
					Hydrofluorocarbons									
					Hazardous chemicals and pesticides									
					Persistent organic pollutants									
26	Variation in the number of seizures of firearms, essential components, ammunition and explosives				Variation in the number of seizures of firearms, essential components, ammunition and explosives as compared with the previous year	$((A-B)/B) * 100$ A= Number of seizures of firearms, essential components, ammunition and explosives in year t B= Number of seizures of firearms, essential components, ammunition and explosives in year t-1	Respond and seizure of ammunition and explosives					ASIU		
27	Effectiveness of controls on firearms, essential components, ammunition and explosives				Success rate of physical inspections leading to seizures of firearms, essential components, ammunition and explosives	$A/B * 100$; A= Total number of seizures of firearms, essential components, ammunition and explosives in the last calendar year B= Total number of physical inspections on goods and passengers performed by Customs or jointly with other government agencies in the last calendar year						ASIU		

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
								Q1	Q2	Q3	Q4			
					Example 2: An administration detected 1 case in the whole year, in which 5 different banknotes say EUR, USD, GBP, AUD, JPY were seized from a passenger. In this scenario, the "number of seizures of financial instruments" would be counted as five. Values of the banknotes seized do not matter. For Financial instruments, "number of seizures" refers to the number of types of currencies in each individual case									
					Number of cigarette seizures								ASIU	
					Number of alcohol seizures								ASIU	
					Number of seizures of foodstuffs and consumer goods								ASIU	
					Number of drugs seizures per types of drugs								ASIU	
					Number of seizures of firearms, essential components, ammunition and explosives								ASIU	
					Number of seizures of financial instruments								ASIU	
Outcome 2.3.3.	PMM Expected Outcome "Increased use of technical targeting and detection capabilities on goods and passengers"													
					The indicator measures the ratio of inspections carried out on the basis of risk profiles versus the total number of inspections, including all of the different types of inspection sources.	$((A+B)/B)*100$							CRM	
					Inspection sources:	•								

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
								Q1	Q2	Q3	Q4			
						<ul style="list-style-type: none"> A = number of inspections carried out on the basis of risk profiles: based on information obtained in seizure reports (modus operandi), from international organizations, Customs databases, information from trade and industry, shipping companies, stevedores, Customs brokers, etc. 								
	29 Ratio of inspections carried out on the basis of risk profiles versus the total number of inspections				<ul style="list-style-type: none"> A = number of inspections carried out on the basis of risk profiles: based on information obtained in seizure reports (modus operandi), from international organizations, Customs databases, information from trade and industry, shipping companies, stevedores, Customs brokers, etc. 									
					<ul style="list-style-type: none"> B = number of inspections carried out on the basis of manual processes (e.g. random inspections, selection/assessment by inspectors, investigative leads/tips and other law enforcement agencies that are not included in the risk engine) 									

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
								Q1	Q2	Q3	Q4			
					B = number of inspections carried out on the basis of manual processes (e.g. random inspections, selection/assessment by inspectors, investigative leads/tips and other law enforcement agencies that are not included in the risk engine)									
30	Share of risk based physical controls - Import standard procedure				The ratio shows what percentage of all physical checks are based on electronic risk analysis (risk profiles).	C/A*100%; A - Total number of import declarations (declaration level) under standard procedures subject to physical control	Evaluation of the total number of declarations in a given period as compared to total declarations selected for inspection based on risk profiles	25%	25%	25%	25%	100%	CRM	
						C - Total number of import declarations (declaration level) under standard procedures subject to physical control based on electronic risk analysis								
31	Hit rate of physical controls of declarations at import – standard procedure				The ratio shows the proportion of controls leading to the discovery of irregularities.	D/A*100%; A - Total number of import declarations (declaration level) under standard procedures subject to physical control	Measure the effectiveness of the intelligence and RM process by calculating the hits rate	25%	25%	25%	25%	100%	CRM	
						D - Total number of import declarations (declaration level) under standard procedures where one or more irregularities were found during physical control								
						(D-E)/(A-C)*100%; A - Total number of import declarations (declaration level) under standard procedures subject to physical control				25%	25%	100%	CRM	

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
								Q1	Q2	Q3	Q4			
32	Hit rate of physical controls based on random and manual selection - import standard procedures				The ratio shows the proportion of controls based on other than electronic risk analysis (risk profiles) leading to the discovery of irregularities.	C - Total number of import declarations (declaration level) under standard procedures subject to physical control based on electronic risk analysis	Measure the effectiveness of the intelligence and RM process by calculating the hits rate	25%	25%					
						D - Total number of import declarations (declaration level) under standard procedures where one or more irregularities were found during physical control								
						E - Number of import declarations (declaration level) under standard procedures where one or more irregularities were found during physical control based on electronic risk analysis								
33	Hit rate of risk-based physical controls of declarations at import - standard procedure				The ratio shows the proportion of controls based on electronic risk analysis (risk profiles) leading to the discovery of irregularities.	E/C*100%; C - Total number of import declarations (declaration level) under standard procedures subject to physical control based on electronic risk analysis					CRM			
						E - Number of import declarations (declaration level) under standard procedures where one or more irregularities were found during physical control based on electronic risk analysis								
34	Control rate of physical controls - Import standard procedure				This ratio shows what proportion of all import declarations were subject to physical checks.	A/B*100%; A - Total number of import declarations (declaration level) under standard procedures subject to physical control					CRM			
						B - total number of important declarations under standard procedure								

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
								Q1	Q2	Q3	Q4			
GOAL 3	Build an effective institution through corporate governance, excellent leadership, human capital, and infrastructure development.													
Outcome 3.2.3	Embed PMM expected Outcome “improved gender balance”													
35	Gender balance ratio				Ratio between females and males on board, including non-uniform civilian staff by job grade: Senior Management Positions (Commissioner and Assistant Commissioner, Managers and similar positions); Middle Management positions (Supervisor, Senior Officer, and similar position; Officer and Junior Officer levels	(A/B) *100; A= total number of female staff at the end of the year; B= total number of male staff at the end of the year	Update the department personnel listing and share with Customs Senior Management				100%	100%	CMU	
Outcome 3.3.10	Advanced Level of Accountability													
36	Availability of performance report				The indicator measures the level of availability of performance reports	((A+B+C)/3) *100; A. Do you publish performance reports? Yes-1; No-0; B. Do you publish performance report on a timely basis? (within 6 months) Yes -1; No- 0 C. Are the performance reports linked to a published strategic plan? Ys -1; No - 0.	Do and ensure the publication of performance report				100%	100%	CMU	
Outcome 3.4.1	Enhanced competence and increased motivation and staff retention													
						The value of the indicator is calculated as the average percentage of gaps between the required competencies (X/Y). For frontline officers these gaps are calculated as follows: $\frac{\sum Y_i - N}{X} \times 100$ X = number of competencies where there is a gap in competencies for each job holder*				100%	100%	CMU		

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
								Q1	Q2	Q3	Q4			
37	Competency development				Average discrepancy between the required and the acquired competency during a year for frontline officers	Y = total number of competencies for each job holder	Conduct Staff Gap Analysis							
			N = number of frontline officers assigned to inspection duties.											
			*Competency gaps are calculated as A-B, where A = required proficiency level											
			B = acquired proficiency level											
			and B<A											
			Guidance for the calculation of this indicator:											
			To calculate the value of the indicator, the country should follow the following steps:											
			I.											
			Calculate whether there are gaps between the required competencies for each job holder (in this case, frontline officers) (A-B)											
			II.											
			Calculate the number of required competencies where there is a gap X											
			III.											
			percentage of gaps for each job holder; this calculation should be carried out for all of the required competencies assigned to each job holder											
			holder XY											
IV.														
of for all frontline YV														

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
								Q1	Q2	Q3	Q4			
41	Percentage of revenue policy involvement				Policy Implementation Rate	A/B X100; A= total number of policies implemented; B= total number of policies recommended	Work with relevant units to implement revenue policy					100	Customs Policy (T&T)	
42	Percentage of stakeholders responded to				Request Fulfillment Rate	A/B X 100; A= total number of stakeholders' requests responded to; B= total number of stakeholders request	Organize quarterly stakeholders' engagements; Organize and launch the national cencomm platform	25	25	25	25	100	CMU, ASIU	
43	Percentage of international customs policies domesticated				Regulatory convergence	A/B X100; A= total number of international customs policies domesticated; B= total number of international customs policies recommended	Identify and implement international customs policies for domestication					100	Customs Policy (T&T)	
44	Participate in regional and international joint operations	Strengthen international cooperation and partnership				% of information, intelligence, joint operations and reports submitted	Implement the WCO-WCA Regional Intelligence Liaison Offices (RILOs) 2026 Workplan	25	25	25	25	100	ASIU	

Division	Customs Modernization Unit													
GOAL 1	Administer Revenue Legislation in Fair, Transparent, and Effective Manner													
Outcome 1.1.2.	Maximize Revenue Collection													
	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
								Q1	Q2	Q3	Q4			
1	Revenue collection performance				Compliance with rules of Origin, Classification, and Valuation	% of customs revenue collected/target	Value and process goods declarations using the ACVand HS	25%	25%	25%	25%	100%	Centralized Assessment Unit	
2	Degree of non-compliance with classification, rules of origin and valuation (number)		# of checked consignments (documentary or/and physical inspection) with detected breaches of classification, rules of origin and valuation/the total number of checked consignments		Number of checked consignments (documentary or/and physical inspection) with detected breaches of classification, rules of origin and valuation with respect to the total number of checked consignments	# of checked consignments documentary or/and physical inspection) with detected breaches of classification, rules of origin and valuation/total number of checked consignments	Thorough examination of goods	25%	25%	25%	25%	100%	Customs Policy	

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
								Q1	Q2	Q3	Q4			
	Degree of non-compliance with classification, rules of origin and valuation (value)				Proportion of amount of money generated from adjusted duties from consignments following detected breaches of classification, rules of origin, and valuation with respect to the amount of money generated from all duties	Proportion of amount of money generated from adjusted duties from consignments following detected breaches of classification, rules of origin, and valuation/the amount of money generated from all duties	Apply penalties and fines for non-compliance	25%	25%	25%	25%	100%	Centralized Assessment Unit	
GOAL 2														
Strengthen Voluntary Tax Compliance														
Outcome 2.1.1														
Enhance Service Delivery														
	10 Service Delivery				This indicator measures the average percentage of services completed in accordance with service standards. Key external services (import, export, transit, passenger services) are delivered in accordance with service standards. Service standards may be established internally or in line with those established by international agreements or by law.	This indicator measures the average percentage of services completed in accordance with service standards.	Provide advanced rulings when requested & publish one past rulings and all new rulings on classification & Origin	25%	25%	25%	25%	100%	Customs Policy	

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
								Q1	Q2	Q3	Q4			
			Service commitment		This indicator measures the number of published service commitments for Customs service delivery. "Service" is the provision of Customs activities delivered to people or organizations that require action from the Customs administration. An example of a service is: issuing a Customs ruling by a certain time.	This indicator measures the number of published service commitments for Customs service delivery.	Recommend in five working days the review from taxpayers protest & Appeal	25%	25%	25%	25%	100%	Customs Policy	
Outcome 2.1.5														
Decentralized Revenue Collection to increase voluntary compliance														
11	Percentage change of fines administered				This indicator will measure the number of cases subject to fines versus the total number of import declarations	A/B*100 where A is the number of cases subject to fines, and B is the total number of import declarations	Apply penalties and fines for non-compliance	25%	25%	25%	25%	100%	Centralized Assessment Unit	
			Amount of revenue generated from fines		This indicator measures the number of cases subject to fines vs the total number of import declaration	This indicator measures the number of cases subject to fines vs the total number of import declaration	Apply penalties and fines for non-compliance	25%	25%	25%	25%	100%	Centralized Assessment Unit	
Outcome 2.3.1														
Enhanced Trade Facilitation														
16	Rate of electronic declarations				Percentage of import/export/transit/cargo declarations submitted electronically (digitalized/submitted through digital	A/B x100 A: total number of import, export, transit and cargo declarations submitted electronically (through any digital channel, excluding email). Electronic declarations do not include uploads of scanned copies, but refer to declarations that are digitalized, i.e. submitted through electronic messages	Value and process goods declarations using the ACV and HS	25%	25%	25%	25%	100%	Centralized Assessment Unit	

	OBJECTIVE	OUTCOMES	KPI	PI#	PI	Criteria	Activities	QUARTERLY TARGET				ANNUAL TARGET	RESPONSIBILITY	Resources Required
								Q1	Q2	Q3	Q4			
					channels) including through the Single Window	B: total number of import, export, transit and cargo declarations (submitted digitally or by any other means). Percentage of import/export/transit/cargo declarations submitted electronically, including through the Single Window								
17	Data standardization				Percentage of Customs declarations having undergone a process of data standardization through the adoption of the WCO Data Model (DM) The indicator measures the conformity of the different types of	(A/B) ×100 A= number of Customs declaration types that have been standardized in accordance with the B= total number of Customs declaration types (import, export, transit, cargo declaration) in the last	Value and process goods declarations using the ACVand HS	25%	25%	25%	25%	100%	Centralized Assessment Unit	
			Number of import/export/transit/cargo declarations submitted electronically			The indicator measures the conformity of the different types of Customs declarations (import, export, transit, cargo declaration) with		25%	25%	25%	25%	100%	Centralized Assessment Unit	
GOAL 5 Improve Collaboration & Partnership														
Outcome 5.2.2. Improved communication and collaboration with stakeholders														
41	Percentage of revenue policy involvement				Policy Implementation Rate	A/B X100; A= total number of policies implemented; B= total number of policies recommended							Customs Policy	
43	Percentage of international customs policies domesticated				Regulatory convergence	A/B X100; A= total number of international customs policies domesticated; B= total number of international customs policies recommended	Identify and implement international customs policies for domestication						Customs Policy	