



GAMBIA REVENUE AUTHORITY

GRA CORPORATE STRATEGIC PLAN 2020 - 2024

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ACRONYMS AND ABBREVIATIONS

ACE	Africa Coast to Europe
AFRITAC West 2	International Monetary Fund Regional Centre for West Africa
ASYCUDA	Automated System of Customs Data
ATAF	Africa Tax Administration Forum
BOD	Board of Directors
CED	Customs & Excise Department
CET	Common External Tariffs
CRMC	Customs Risk Management Committee
DTD	Domestic Taxes Department
EC	Economic Community
ECOWAS	Economic Community of West Africa States
EPA	Economic Partnership Agreement
ETLS	ECOWAS Trade Liberalization Scheme
EU	European Union
ERM/MIT	Enterprise Risk Management, Reforms & Modernisation & Information Technology
GAMTAXNET	Gambia Tax Network
GATT	General Agreement on Trade & Tariff
GDP	Gross Domestic Product
GCCI	Gambia Chamber of Commerce & Industry
GIEPA	Gambia Investment & Export Promotion Agency
GRA	Gambia Revenue Authority
HRIS	Human Resources Information System
ICT	Information & Communication Technology
IFMIS	Integrated Financial Management Information System

IMF	International Monetary Fund
ISRT	Inter-State Road Transport
IT	Information Technology
MDAs	Ministries Departments & Agencies
SDG	Sustainable Development Goal
MOFEA	Ministry of Finance & Economic Affairs
NCPI	National Consumer Price Index
NDB	Net Domestic Borrowing
NDP	National Development Plan
PCA	Post Clearance Audit
PE	Public Enterprise
PESTEL Legal	Political, Economic, Sociological, Technological, Environmental & Legal
WCO/ROCB	World Customs Organization Regional Offices for Capacity Building
SME	Small & Medium-sized Enterprises
SWOT	Strength, Weakness, Opportunity & Threats
TA	Technical Assistance
VAT	Value Added Tax
WATAF	West Africa Tax Administration Forum
WBG	World Bank Group
WCO	World Customs Organization
WTO	World Trade Organization
UNCTAD	United Nations Conference on Trade and Development

FOREWORD BY THE COMMISSIONER GENERAL

The Authority's Fourth Corporate Strategic Plan whose theme is "**GRA is our GRA, GRA is your GRA**" coincides with the implementation of the Government's National Development Plan 2018 to 2021. GRA's main contribution to this initiative rests primarily on the mobilisation of resources to fund the activities envisaged.

The plan is in addition guided by our Transformation Agenda that seeks to enable our staff transition to new ways of working by leveraging on the greater opportunities presented by investment in technology. This in turn should lead to enhanced revenue mobilisation and more efficient customer service informed by better data utilisation anchored on intelligence and objective risk profiling. The Plan further builds on the foundations laid during the 3rd Plan that saw a shift from emphasis on Enforcement towards greater Taxpayer Facilitation.

In the 4th Plan, we have also refined both our Vision, Mission and Core Values. The new Vision statement set the Authority to not only the best government agency within the country but **to be A Leading Revenue Administration Recognised for Excellence in Revenue Mobilisation and Service Delivery** in the region and the world. The Mission statement was also shortened and aligned with the vision to "**Optimize revenue collection for the government by promoting compliance with the revenue laws and leveraging on ICT**". The new Vision and Mission statements are aligned with our Mandate, and Core Values as captured in this publication and which have been carried through from the 3rd Corporate Strategic Plan.

Our strategic goals over the Fourth Corporate Plan period are to:

1. Maximize Revenue Mobilization
2. Optimize client service delivery for improved customer relation and corporate image
3. Consolidate the HR & Admin gains to enhance staff competencies and inclusiveness for improved productivity
4. Transform business procedures and processes by leveraging ICT for improved efficiency
5. Strengthen Oversight Mechanisms and M & E programs

To achieve these goals or outcomes above, will require both the implementation of new strategies and deepening of reforms already started and focused towards tax base

expansion, corporate image improvement, consolidation of HR gains, business process transformation through ICT and strengthening oversight mechanisms for effective delivery.

As we embark on the next steps of our organisational transformation, I am hopeful and confident that GRA will yet again confirm its position as reference point in public service delivery and as an institution firmly focused on delivering on its Mandate and Mission.

.....

Mr. Yankuba Darboe

Commissioner General

EXECUTIVE SUMMARY

The Gambia Revenue Authority is the predominant government revenue collection agency accounting for over 70% of Government Ordinary revenues. The Authority derives its mandate from the GRA Act No. 13 of 2004, *“to collect and account for all revenues due to Government in a fair and transparent manner”*.

Over the Strategic Plan period 2020 - 2024, GRA will be central to achieving various national policy objectives and indeed GRA’s performance will largely determine whether the Government is able to fund its policy agenda. The key role GRA will play in achieving the country’s policy objectives will include:

- Meeting the bulk of the Government’s recurrent expenditures. In this drive, GRA revenue generation capacity is expected to grow rapidly over the NDP and MTEF period by leveraging on the envisaged rapid economic growth;
- Modernizing and simplifying revenue laws to ensure easy understanding and interpretation of the laws for better compliance management;
- Leverage on ICT infrastructure to transform and modernise our business processes and procedures;
- The Authority will also focus attention at improving customer relations, services and ensure staff demonstrate high professional and ethical standards in their interactions with colleagues, taxpayers and the general public for effective and efficient service delivery
- Promotion of border security, regional integration and trade facilitation through continual engagement of stakeholders locally, regionally and internationally
- Creating friendly and equitable tax environment for businesses to grow and flourish

The GRA Corporate Strategic Plan (2015 – 2019), which ends by 31st December 2019, was built on the results from the Second Corporate Plan 2010-2014, through the technical support of an IMF Technical Assistant. The development was broadly consultative, starting with Board and Senior Management and followed by national consultative workshop. The plan enabled GRA to capitalise on the improvements achieved in operational performance, organisational robustness and its partnerships with stakeholders. In addition, the Strategic Plan also provided the Authority a long term horizon in its policy and planning processes for improved budgeting in order to meet its priorities.

The evaluation of the Third Corporate Strategic Plan brought the following achievements:

- The Corporate Strategic Plan 2015-2019 has five (5) Strategic Goals and twenty-one (21) Strategic objectives and sixty-nine activities. Of the sixty-nine activities outlined for implementation across the five strategic goals and 21 objectives, 43 (62%) were

fully achieved, 17 (25%) were partly achieved and only 9 (13%) of the activities were not expected to start during the plan period

- The successful rollout of GAMTAXNET system to all tax offices across the country
- Increase of Commercial Banks engaged for the payment of taxes and duties from two to six
- Construction of Revenue House flanks and the expansion of the Kanifing Revenue House
- Securing of funding for ASYCUDA migration from ++ to World by the African Development Bank with counterpart funding from Government of The Gambia
- The GRA's overall revenue collection performance during the Plan period totalled **GMD44.01 billion** against the target of **GMD41.67 billion**. This represents a surplus of **GMD2.33 billion** and a performance of 6 per cent above target.
- The Authority attained great heights in terms of HR modernisation. Competency frameworks, Competency Dictionary and Competency Based Job Descriptions were developed for all positions. In addition, Departmental mandates were also successfully reviewed and updated and Schemes of Services and career paths developed. The Human Resource Information System (HRIS), Competency Database and Training database were also developed and implemented among many others during the Plan period
- GRA through its Taxpayer Education Unit embarked on series of sensitization programs in both the print and electronic media. During the strategic plan period information brochures were developed for most of the tax types being administered by the Domestic Tax Department. Similar exercise was also accomplished for the Customs & Exercise Department. All these information brochures are downloadable from the GRA website.
- Number of policy and strategic documents were developed for various areas of the revenue administration including risk management, enterprise risk management, compliance management, taxpayer service. In addition, standard operating procedures were also developed for Post Clearance Audit, Internal Audit, project management among others.
- Induction program introduced for Customs, through the support of the IMF AFRI TAC West 2, training modules were development for Customs Induction training programs and training of trainers conducted. Since the launching of this program, four batches of twenty Customs Officers each were successfully trained. A similar induction modules were recently developed for the Tax Department.

Despite the achievements highlighted above, the implementation of the Third Corporate Strategic Plan 2015 – 2019 was not hitch free. The shortcomings from the Plan realized from the review carried out, highlighted the following:

1. Low Compliance Level – there is low compliance levels, but this challenge is caused by many factors ranging from non-compliance of many PEs, inadequacies related to the GAMTAXNET functionalities, inaccurate taxpayer register and taxpayer ledgers which makes compliance management difficult.
2. Multiplicity of Taxes - the tax burden on businesses still high due to non-harmonisation of the taxes from the central government and the Councils. This problem causes low ranking for the country in the annual World Bank Doing Business report.
3. High Tax Expenditures - There is high level of duty waivers being granted. This increasing trend have been the squeezing of the tax base from which is expected to optimise its revenue mobilisation efforts
4. Irregular Meetings of Oversight Structures - The oversight structures for the monitoring of the corporate strategic plan are in place. However, their oversight on the CSP wanes over time
5. Unrealistic Scheduling of Activity Implementation – most times activities tend to be overloaded in the first and second year of the CSP period thereby leaving out the rest which leads to frequent rollover of activities.
6. Inadequate resources to fund the Strategic Plan activities – due to inadequate budgetary allocations and intervention of development partners, some activities could not be implemented during the Plan period due to high resource requirements

Cognizant of both the positive and negative experiences from the Third Corporate Plan, GRA is poised to take advantage of the lessons learnt to overcome the challenges that the current operating environment presents.

The governance environment in the country which is a liberalized economy, provides an opportunity to attract more investments into the country and create more revenue mobilisation opportunities for the Authority. The Authority will build upon its key strengths such as qualified and experienced Board, Management and Staff, good track record in revenue collection, which has been enhanced by the various reforms and strong legal framework, to ensure the realization of its corporate goals and objectives.

GRA will remain steadfast throughout the course of the implementation of the Fourth Plan to guard against any potential or actual threats emanating from both the domestic and external environments.

During this five year plan (2020-2024), GRA will implement five strategic goals with outlined objectives and activities. These strategic goals include the following:

1. Maximize Revenue Mobilization
2. Optimize client service delivery for improved customer relation and corporate image
3. Consolidate the HR & Admin gains to enhance staff competencies and inclusiveness for improved productivity
4. Transform business procedures and processes by leveraging ICT for improved efficiency
5. Strengthen Oversight Mechanisms and M & E programs

In order to achieve the plan and the goals outlined above, there will be a strong monitoring and evaluation system in place. The monitoring and evaluation process will be continuous, aimed at providing early indication of progress or delays/failure towards the achievement of the respective initiatives. Each Department will be responsible for preparing monthly implementation reports in an agreed format, which will be consolidated by the Directorate of Technical Service for submission to GRA Top Management, the Board of Directors and Development Partners, respectively.

OUR VISION

To be a leading revenue administration recognised for excellence in revenue mobilisation and service delivery

OUR MISSION

Optimize revenue collection for the government by promoting compliance with the revenue laws and leveraging on ICT.

Derived from and linked to our vision *“To be a leading revenue administration recognised for excellence in revenue mobilisation and service delivery”*, the GRA aims at fulfilling within this strategic time period these above stated long-term goals.

Taken together, we are confident that with developed institutional capacity for prompt assessment, collection and accounting for all revenues due to Government in a fair and transparent manner, driven by sufficient and adequately trained personnel supported with efficient ICT platform, will ensure quality service delivery and voluntary compliance.

CORE VALUES

Against the backdrop of our Vision, and Mission statements, GRA is committed to the highest standards of achievement obtainable through dedication, skill and hard work. The Authority is committed to treating people and applying the law fairly through honesty and openness in a consistent and responsible manner. In this drive, the Authority is determined to ensure that staffs demonstrate high level of integrity and professionalism at all times, a necessary ingredient for institutional success. The Authority is also committed to building partnerships with stakeholders and communities in which it operates.

As such, the core values that shall guide The Gambia Revenue Authority to accomplish its strategic vision include:

- **Integrity:** We uphold highest standards of trust and honesty
- **Professionalism:** Demonstrate competency, efficiency and focus on achieving excellence.
- **Fairness & impartiality:** We are committed to applying the law consistently, responsibly and administering our mandate reasonably
- **Commitment:** Nurture staff commitment and dedication to service
- **Teamwork:** We encourage the principle of team spirit and camaraderie

OUR STRATEGIC GOALS

The strategic goals during the Fourth Strategic Plan 2020 – 2024 are:

1. Maximize Revenue Mobilization
2. Optimize client service delivery for improved customer relation and corporate image
3. Consolidate the HR & Admin gains to enhance staff competencies and inclusiveness for improved productivity
4. Transform business procedures and processes by leveraging ICT for improved efficiency
5. Strengthen Oversight Mechanisms and M & E programs

STRATEGIC THEME

In taking the next steps, the strategic theme at the Stakeholder Engagement Workshop on the Corporate Strategic Plan was based on the concept that *“GRA is our GRA, and GRA is your GRA”*. This we believe, once understood and accepted by the public and taxpayers, will help the Authority *to* maximise on its revenue mobilization efforts, improve corporate image and customer relations, consolidate gains in HR & Admin reforms, transform business processes by leveraging ICT and in strengthening oversight mechanisms for effective service delivery during the Corporate Strategic Plan period.

OVERVIEW OF THE 4TH CORPORATE STRATEGIC PLAN

Strategic Goal	Strategic Objective	Activities
Goal 1: Maximize Revenue Mobilization		
1.1 Increase revenue collections as share of GDP		
		1.1.1. Implement enforcement activities
		1.1.2. Implement risk based control on transit goods
		1.1.3. Conduct risk based PCA and tax audit
		1.1.4. Institute legal recovery actions against non-compliant taxpayers
		1.1.5. Broaden taxpayer base through increased taxpayer registration
		1.1.6. Increase partnership and collaboration with relevant stakeholders for improved compliance
1.2. Improve compliance through process enhancement and risk-based compliance management		
		1.2.1. Develop and implement strategies to include informal and micro-enterprise sectors into the tax base

		1.2.2. Implement block management system for the informal and small enterprises
		1.2.3. Implement strategies to improve compliance in the professional sector (e.g. entertainers, doctors, engineers, accountants, lawyers and consultants) and State Owned Enterprises
		1.2.4. Develop and implement a compliance improvement strategy
		1.2.5. Implement a compliance management program that segments clients by sector
		1.2.6. Implement the enterprise risk management policy and strategy
		1.2.7. Create a Risk Management Section under the DTD Headquarter Function
		1.2.8. Strengthen Customs Risk Management and PCA Sections
		1.2.9. Implement Excise stamps on excisable goods (cigarette and locally manufactured alcoholic beverages)
		1.2.10. Improve voluntary compliance level
		1.2.11. Maintain a reliable taxpayer database & ledgers
		1.3. Increase access to GRA services (New Offices in less accessible areas)

		1.3.1. Open new offices in strategic locations
		1.3.2. Increase collaboration with commercial banks & telecoms for revenue collections
	1.4. Strengthen the revenue laws	
		1.4.1. Enact the revised Income & Value Added Tax Act and Customs & Excise Act legislations
		1.4.2. Establish a process for annual review and amendment of the revenue laws (revenue measures through gazetting)
		1.4.3. Sensitise staff and stakeholders on the revenue laws
	1.5. Strengthen Intelligence, investigation and data management to support evidence based decision making	
		1.5.1. Strengthen intelligence, research and data analytics functions to support compliance activities
		1.5.2. Build staff capacities in research and statistics and data analytics to support evidence-based decision making
		1.5.3. Develop and implement a VAT Compliance improvement plan

		1.5.4. Develop and implement data and information sharing mechanisms under the various Exchange of Information Agreements.
		1.5.5. Enhance intelligence-driven investigation.
		1.5.6. Develop and implement informant policy
	1.6. Enhance Revenue arrears collection and management	
		1.6.1. Strengthen arrears collection enforcement
	1.7. Strengthen Audits, PCA and Enforcement capacities	
		1.7.1. Strengthen PCA and Tax Audit capacities
		1.7.2. Build staff capacity in Oil and Gas taxation
Goal 2: Optimize client service delivery for improved customer relation and corporate image		
	2.1 Improve public trust in the integrity, professional competence and staff service delivery	
		2.1.1. Develop and implement staff integrity policy and strategy
		2.1.2. Institutionalise the integrity initiatives within the business processes and procedures of the Authority

		2.1.3. Establish and operationalise an Internal Affairs Section
		2.1.4. Strengthen Internal Audit controls
		2.1.5. Build and promote strong corporate culture around institutional core values
		2.1.6. Conduct service delivery surveys every 2 years
		2.1.7. Implement taxpayer appreciation initiatives.
		2.1.8. Implement client support and customer service initiatives.
	2.2 Enhance Partnership and stakeholder engagement	
		2.2.1. Develop and implement stakeholder engagement strategy
		2.2.2. Develop and implement a Communication Strategy
		2.2.3. Develop & implement Public Relations (PR) initiatives.
	2.3. Strengthen dispute resolution mechanism	

		2.3.1. Support the tribunal in raising public awareness of its functions
		2.3.2. Review and strengthen appeal and dispute resolution mechanisms
Goal 3: Consolidate the HR & Admin gains to enhance staff competencies and inclusiveness for improved productivity.		
	3.1 Strengthen Human Resource and Admin systems, practices, processes and procedures	
		3.1.1 Raise awareness on HR & Admin documents and processes
		3.1.2 Improve HR & Admin Services
		3.1.3 Maintain an up-to-date HR & Admin Systems
		3.1.4 Strengthen Staff Integrity, Motivation and Retention
		3.1.5 Enhance the Performance Management System
		3. 1.6 Promote Gender Equity and Diversity

	3.2 Efficient training management processes and systems	
		3.2.1 Strengthen staff training and development
	3.3 Enhance modern infrastructure, efficient transport services and energy generating systems	
		3.3.1 Build and/or rehabilitate Offices and Residences
		3.3.2 Maintain GRA buildings and renew Contracts for rented Offices & Residences
		3.3.3 Improve access and emergency exits at GRA Offices and Residences
		3.3.4 Maintain a robust Transport System
		3.3.5 Maintain efficient Energy Generating Systems
Goal 4: Transform business procedures and processes by leveraging ICT for improved efficiency		
	4.1: Put in place effective and efficient service channels for improved service delivery to taxpayers.	

		4.1.1 Make all GRA forms, guides and relevant materials accessible and downloadable from the GRA website
		4.1.2 Upgrade the GRA website
		4.1.3 Develop and implement a web portal for e-services
		4.1.4 Develop and implement a web portal for e-services
		4.1.5 Implement online filing
	4.2 Improve the payment systems of the Authority	
		4.2.1 Develop and implement an e-payment strategy
		4.2.2 Collaborate with telecom companies and banks in the development of online payment facilities for revenue collection
		4.2.3 Upgrade GRA IT systems to accommodate e-payment
		4.2.4 Conduct Quality Assurance (QA) Test on e-payment functionality

	4.3. Implement robust Revenue Administration systems	
		4.3.1 Procure a new system to replace GAMTAXNET
		4.3.2 Migrate to ASYCUDA WORLD
		4.3.3 Interface the GRA IT systems
		4.3.4 Interface GRA IT systems with other stakeholder systems
	4.4. Implement Trade facilitation initiatives	
		4.4.1. Implement Authorized Economic Operators (AEO) program
		4.4.2. Implement Border Agency cooperation
		4.4.3. Enhance bilateral and multilateral cooperation
		4.4.4. Apply Risk Management Principles in GRA operations

		4.4.5. Implement the recommendations of the "Consecutive" (baseline) TRS of the Seaport
		4.4.6 Implement cargo transit tracking system
		4.4.7 Implement non-intrusive technologies
	4.5. Automate business processes and procedures	
		4.5.1 Access internet through the government of the ACE Project
		4.5.2 Improve the HR & Admin Systems
		4.5.3 Conduct Comprehensive ICT Audit
		4.5.4. Implement Cyber Security Program
		4.5.5 Implement ECOWAS Regional Transit Module in ASYCUDA World
		4.5.6. Data center Stack Solution for Virtualization
		4.5.7. Implement EPICOR 10 and IFMIS Upgrade
		4.5.8. Review and update the Finance & Accounting Manual
Goal 5: Strengthen Oversight Mechanisms and M & E programs		
	5.1: Strengthen effective oversight management mechanisms	

		5.1.1 Monitor revenue collection performance
		5.1.2 Submit management reports to the Board and other Committees
		5.1.3 Hold regular Board and Committee meetings
		5.1.4 Prepare financial statements and activity reports within statutory deadlines
		5.1.5 Submit Internal Audit reports
	5.2 Strengthen effective M&E systems for the delivery of the strategic plan and other operational activities	
		5.2.1 Monitor and evaluate the implementation of the Strategic Plan
		5.2.2 Build capacity in M&E
		5.2.3 Conduct midterm and annual reviews of the strategic plan implementation
		5.2.4 Evaluate the implementation of the strategic plan

CHAPTER 1:

INTRODUCTION

1.1 Introduction

Gambia Revenue Authority was created by an Act of the National Assembly in 2004 (Act No. 13) as a corporate body to assess and collect revenue, administer and enforce laws relating to revenue. In addition to redefining a new corporate structure for tax administration, the Act harmonises, strengthens and streamlines the national revenue collection effort under a single corporate entity. Part IV and Sections 14 and 15 of the Gambia Revenue Authority Act, 2004 clearly spelt out the constitutional and legal mandate of the GRA as follows:

- (1) a) Assess, charge, levy and collect all revenue due to the Government;
 - b) Ensure that all revenue collected is, as soon as reasonably practicable, paid to the Consolidated Revenue Fund;
 - c) Administer and enforce the Gambia Revenue Authority Act and the revenue laws;
 - d) Promote full compliance with tax laws;
 - e) Take such measures as may be required to improve the standards of service provided to taxpayers with a view of improving efficiency and effectiveness in administration, and maximizing revenue collection;
 - f) Take such measures as may be required or considered necessary to prevent tax fraud and other tax evasion;
 - g) Advise the Minister of Finance (MOF) on matters relating to the administration and collection of revenue under The Gambia Revenue Act and the revenue laws, and
 - h) Perform such other functions, in relation to revenue, as the Secretary of State may direct
- (2) The Authority shall perform its functions-
 - a) In the most cost efficient and effective manner possible;
 - b) Under the revenue policy set by the Minister; and
 - c) Subject to such orders, directions, directives and guidelines on policy, financial and administrative matters as may be issued by the Minister, from time to time."

Powers of the Authority

The powers of the Authority are spelt out in Section 15 of the GRA Act 2004 as follows:

“The Authority shall have such powers as are necessary to enable it perform its functions and do such other things as are necessary or incidental to the proper performance of those functions under this Act.”

1.2 Laws being Administered by GRA

In order to realize its mandate, the Authority administers the following revenue laws:

- 1) The Income & Value Added Tax Act 2012
- 2) The Customs and Excise Act 2010
- 3) The Entertainment Tax Act
- 4) The Motor Traffic Act
- 5) Payroll Tax Act
- 6) The Stamp Duty Act

The Authority also administers the following laws:

- 7) The Betting and Gaming Act (which is now repealed)
- 8) The National Education Technical Training Levy Act (Cap 83.05)
- 9) The Information & Communication Act (Cap 74.03)
- 10) State Lands Act (Cap 57.02)
- 11) The Land Registration of Deeds Act (Cap 57.01)
- 12) GRA also collects levies for various Government Agencies under an agency relationship. These include Cattle Tax, Environment Tax, Work Permit Fees, Aliens Identify Card Levies, National ID Cards, etc.

1.3 Organizational Governance Structure

GRA's governance and management is structured as an agent of government, a body corporate with perpetual succession and a common seal. The Board of Directors (BoD) is the oversight body of the Authority as set out in the GRA Act. The Board is constituted of two ex-officio members from the Government (Permanent Secretaries, Ministries of Finance & Economic Affairs and Trade, Industry, Regional Integration & Employment) and representatives of various interest groups. The BoD is responsible for the review and approval of policies and monitoring the functions of GRA. The day-to-day management of the Authority is the responsibility of the Commissioner General, assisted by the Top Management comprising of the Deputy Commissioner General and Head of Domestic Taxes, Commissioner of Customs &

Excise, and six Directors each heading the following Departments: Technical Services; Finance & Accounting; Human Resources & Admin; Enterprise Risk Management, Reforms & Modernisation and IT, Internal Audit and Legal & Board Services. The Heads of Departments are assisted by Deputy Commissioners or Deputy Directors who head the Units under the Departments and themselves assisted by Managers. Together, they (Commissioners, Directors, Deputy Directors/Commissioners and Managers) constitute the Senior Management of the Authority.

1.4 Role of the Gambia Revenue Authority in Achieving National Development Objectives

Over the Corporate Strategic Plan 2020 - 2024 period, GRA will be central to achieving various national policy objectives and indeed GRA's performance will largely influence Government's ability to fund its development agenda as prescribed in the National Development Plan and other national development blue prints. The key role GRA will play in achieving the country's policy objectives include:

- Meeting the bulk of the Government's Recurrent Expenditures. The GRA revenue generation capacity is expected to grow rapidly over the NDP period by leveraging on the envisaged economic transformation and growth
- Modernize and simplify revenue laws, to ensure easy understanding and interpretation of the laws for better compliance management
- Leveraged on the country's ICT infrastructure to simplify and modernise business processes and procedures
- Promote border security, regional integration and trade facilitation through continual engagement of stakeholders locally, regionally and internationally
- Facilitate improvement in informal sector taxation

1.5 Preparation of the Fourth Strategic Plan

In line with the GRA Corporate tradition and overall Government's commitment to ensure that all MDAs use Strategic Planning as a development tool in the management of scarce resources towards the achievement of their objectives, the Authority embarked on series of consultative processes to inform the development of the Plan.

The processes included:

- 1) Reviewing policies and other technical reports for policy direction to ensure that National Policy Objectives and Priorities are incorporated in the planning framework. Some of the policies and technical documents reviewed included:
 - the National Development Plan 2018 – 2021; the SDG;
 - Strategic Plan Documents of other Tax Administrations (Kenya, Uganda, Zambia, Ghana);
 - the WCO/WCA Regional Strategic Plan Roadmap 2018-2022,
 - GRA Strategic Plan 2015 – 2019 implementation update;
 - the GRA Service Delivery Survey report 2018;
 - VAT Perception Survey Report 2018; GRA HR Strategy 2014 – 2019;
 - various GRA Activity reports to the FPAC;
 - various GRA Revenue Performance Reports;
 - Doing Business surveys carried out by the International Financial Corporation (IFC); and strategic plans of partner agencies.
 - A review of international best practices in revenue administration was also carried out to identify areas of potential improvement;
- 2) Carrying out an environmental scanning exercise through Political, Economic, Social, Technological, Environment and Legal (PESTEL) analysis as well as Strengths, Weaknesses, Opportunities and Threats (SWOT) analysis;
- 3) Board and Senior Management workshop was organized to review the draft strategic goals, objectives, activities and the target time for their implementation;
- 4) Consultative review of the Plan by stakeholders from government Ministries, NGOs and the private sector;
- 5) The costing of the Strategic Plan activities by the GRA Reforms and Modernization Committee with other relevant staff;
- 6) Presentation of the Costed Plan to GRA Top Management
- 7) Final approval of the Plan by Board through a special Board meeting.

CHAPTER 2

EVALUATION OF THE THIRD CORPORATE STRATEGIC PLAN 2015 –2019

2.1 Introduction

The GRA Corporate Strategic Plan (2015 – 2019), which ends in December, 2019 was built on the achievements of the Second Corporate Plan 2010-2014. The plan enabled GRA to capitalise on the improvements achieved in operational performance, organisational robustness and its partnerships with stakeholders. The Strategic Plan also provided the GRA with a long term horizon in its policy and planning processes for improved budgeting to meet the priorities of Authority. Strategic planning for GRA continues to be an important aspect of institutional strengthening, providing the mechanism for the efficient allocation of limited resources and evaluation of performance against expected outputs.

In preparing for the next Strategic Plan, a review of the achievements of the current Plan was conducted and lessons learnt formed the bases of information for the next Strategic Plan and for better implementation. The table below summarises the implementation of the current strategic goals and objectives.

2.2 Evaluation of the Third Strategic Plan

EVALUATION OF THE CORPORATE STRATEGIC PLAN 2015 - 2019			
Outcome	Activities	Key Performance Indicators	Status of Implementation
GOAL 1: Ensure effective and responsive corporate governance			
<i>Strategic Objective: 4.2.1.1: operationalize effective oversight management mechanisms</i>			
Functional and effective Committees with clear mandates	4.2.1.1.1. Develop or review TORs for all the existing committees, including the GRA Reforms & Modernisation Committee and the Board Committees.	Approved T.O.Rs for existing Committees	Done
Quick management responses to audit queries or recommendations	4.2.1.1.2. Establish an effective framework for ensuring that the internal/ external audit reports recommendations are fully implemented	Number of Board directives implemented -Reports on the implementation of Board directives	Done
Timely implementation of Top Management decisions	4.2.1.1.3. Establish an appropriate framework for following up and reporting on implementation of Top Management decisions.	1. Copies of Top Management directives 2. Number of Top Management decisions implemented 3. Reports on the implementation of top management decisions	Done
Effective implementation and reporting of Strategic Plan activities	4.2.1.1.4. Establish a framework for the Board to evaluate implementation of the Strategic Plan on a quarterly basis.	Quarterly reports	Done

EVALUATION OF THE CORPORATE STRATEGIC PLAN 2015 - 2019

Outcome	Activities	Key Performance Indicators	Status of Implementation
4.2.1.2: Establish a rigorous strategic management regime to accomplish the organization's priorities			
Functional and effective Governance framework with clear mandates	4.2.1.2.1. Implement a governance framework for delivery of the Strategic Plan with clear ToR.	Copies of bi-annual reports available on the authority's performance	Done. However, quarterly review of M&E reports by the Board has been irregular.
Fully Integrated functional Planning and budget cycle in practice	4.2.1.2.2. Prepare and implement an integrated planning and budget cycle.	1. GRA Consolidated Budget statements 2. Budget Committee minutes 3. Budget seminar reports	Done. Departmental budgets being prepared and consolidated on annual basis. However, budget committee meetings have been irregular.
Effective and functional M&E framework in practice	4.2.1.2.3. Design and Implement a comprehensive M & E framework for performance of the Authority	Copies of M & E Reports	Partially done. The M&E framework designed, however timely feedback from the departments have been a challenge. Although fixed monthly meetings schedule have been developed for the Reforms and Modernisation Committee (RMC), this has not been strictly followed.
4.2.1.3: Enhance performance management (beyond revenue to include other aspects of service and compliance)			
Improved departmental performance measurement framework	4.2.1.3.1 Review departmental performance measures	Reporting framework designed and approved	Partially Done. Departmental Mandates reviewed and updated. However, no performance contracts are being signed .
Improved departmental performance measurement	4.2.1.3.2 Measure performance using the new framework	Copies of departmental performance reports	Partially Done. Performance objectives are set but not being appraised.
4.2.1.4: Update laws and regulations			
Up-to-date laws and regulations in place	4.2.1.4.1. Enact Income Tax regulations	Copies of the income tax regulations	Not Done.
Customs Laws aligned to International Customs Conventions	4.2.1.4.2. Review the Customs Law and align it to International Customs Conventions in preparation for implementation of ASYCUDA World	Copy of the revised Customs Law	Partially done. The Custom & Excise Act and Regulations reviewed & updated. However the revised act is yet to be enacted.
Up-to-date DTD Laws	4.2.1.4.3. Review and update the Domestic tax laws	Copies of amended Domestic taxes laws	Partially done. The Income and Value Added Tax Act and the Stamp Duty Act reviewed & updated. However the revised Laws are yet to be enacted.
A Finance Act in place	4.2.1.4.4. Establish a process for annual review and amendment of the revenue laws	A copy of the Finance Act	Partially done.
Customs and Tax Acts in place	4.2.1.4.5. Publish Customs and Tax Acts	Copies of improved Customs and Tax Acts	Not done.
Developed and implemented procedures and processes on the interpretations of the revenue laws and policies	4.2.1.4.6 Developed and implemented procedures and processes on the interpretations of the revenue laws and policies	Copies of the procedures	Done

EVALUATION OF THE CORPORATE STRATEGIC PLAN 2015 - 2019			
Outcome	Activities	Key Performance Indicators	Status of Implementation
Goal 2 - Optimize compliance with statutory revenue and non-revenue measures			
4.2.2.1 - Implement an effective risk management framework			
Functional risk management policy and strategy in place	4.2.2.1.1. Develop a GRA-wide risk management policy and strategy	1. Copies of customs risk management policy and strategy 2. copies of Domestic tax risk management policy and strategy 3. copies of Financial risk management policy 4. copy of consolidated GRA-wide risk management policy and strategy	Done.
Functional and effective Customs Risk Management Committee with delegated powers to take decisions	4.2.2.1.2. Reactivate the Customs Risk Management Committee (CRMC) with delegated powers to take decisions	CRMC constituted and TOR for the CRMC available	Done.
High revenue performance	4.2.2.1.3. Strengthen the Intelligence Section to have a risk management focus	Customs risk management program established with clear TORs	Done.
Increased DTD revenue collection	4.2.2.1.4. Develop the capacity of DTD Headquarters functions to effectively handle risk management.	1. Number of staff trained 2. Risk profiles developed	Not Done. The US treasury pledged to support in building the capacities in risk management as part of the post TADAT reforms action plan.
Improved compliance of taxpayers	4.2. 2.1.5. Develop risk profiles for the different taxpayer segments	Risk profile reports	Not Done.
4.2.2.2: Introduce effective linkages between tax and customs and with other stakeholders			
Improved revenue collections	4.2.2.2.1. Implement a program for joint tax and customs compliance initiatives	Number and types of joint enforcement conducted; 2. Reports on joint enforcement operations	Done.
Reduce tax evasion	4.2.2.2.2. Enter into memoranda of understanding with other agencies on sharing of information	Number of the MOUs signed	Done. MOUs signed with GBoS, FIU, PURA.
4.2.2.3: Promote an effective client service strategy			
Quality friendly client service	4.2.2.3.1. Develop and implement a comprehensive client service strategy	Copy of the Client Service strategy developed	Done.
Compliance of taxpayers increased	4.2.2.3.2. Implement a segmented and focused client education programme	1. Number of segmented programmes implemented 2. Reports on the implementation of the programmes	Done.
Improved delivery of services to taxpayers	4.2.2.3.3 Develop and operationalize Taxpayer Service Section(s)	TPS section(s) developed and launched	Done.
	4.2.2.3.4. Develop and measure service standards for GRA	1. Service standards developed 2. Annual performance reports	Not Done.
Effective communication within GRA	4.2.2.3.5. Develop effective communication tools for engagement with clients	Number and types of communication tools developed	Partially Done.
4.2.2.4: Implement compliance and enforcement strategies			
Increased taxpayer compliance	4.2.2.4.1. Develop and implement a compliance improvement strategy	Copies of Compliance strategy developed	Partially Done. GRA Compliance improvement strategy developed through technical assistance. However the implementations is not properly monitored.
Functional policy for handling informants	4.2.2.4.2. Develop and implement a policy for handling informants	Policy for handling informants developed and implemented	Not Done.
An effective and functional audit system in place	4.2.2.4.3. Review and strengthen risk-based tax audit and PCA programs.	Number of risk-based tax audits done	Done.
Easy assessments of imports	4.2.2.4.4. Review and strengthen the GATT Valuation Code	GATT Valuation Code adopted	Not Done. However, IMF AFRITAC WEST 2 approved a TA request to provide training on evaluation for 2019.
Taxpayers are fully conscious of the importance of taxation	4.2.2.4.6. Organize Annual Taxpayer Events and at least one Taxpayer Education initiative in each region every year	Taxpayer Events and education initiatives conducted	Done.

EVALUATION OF THE CORPORATE STRATEGIC PLAN 2015 - 2019			
Outcome	Activities	Key Performance Indicators	Status of Implementation
4.2.2.5: Ensure transparency and fairness in taxation decisions			
Improved transparency and fairness in taxation	4.2.2.5.1. Develop and publish a taxpayers' charter		Done.However there where plans to review the charter.
Developed and implemented procedures and processes on the interpretations of the revenue laws and policies	4.2.2.5.2 Develop and implement procedures and processes on the interpretations of the revenue laws and policies	1. Procedures and processes developed 2. Number of publications made	Not Done.However as a matter of practice departments request legal advice to the legal unit in respect of interpretation of revenue laws.
Use of the tribunal to resolve tax conflicts as so desired	4.2.2.5.3 Support the tribunal in raising public awareness of their roles and functions	1. Number of media programs 2. copy of published brochures	Not Done.
GOAL 3: Enhance the availability of competent human resources and modern infrastructure			
4.2.3.1: Implement robust human resource policies			
Improved HR processes in GRA	4.2.3.1.1. Implement the HR policy for recruitment, job classification, deployment, and succession planning	Standard HR Procedures on recruitment, classification, deployment and succession in place	Done.
4.2.3.2: Formulate a staff development program that supports the future priorities of the GRA			
	4.2.3.2.1. Develop and implement a GRA-wide training and capacity development plan	Copies of the Approved development plan; Number of Orientation and Induction programmes conducted	Done.
1. A functional training program in place; 2. Improved capacity of GRA staff	4.2.3.2.2. Develop the capacity of the Training Function	1. Copy of Train-the-trainer program 2. Number of trained GRA staff	Done.
A well trained staff in place	4.2.3.2.3. Establish a GRA career development program, including:	1. Scheme of Service developed for each Function; 2. Knowledge and Skills Mapping completed; 3. Functional and personal learning plans prepared annually for all staff	Done
	i) Scheme of Service for each Function		Done.
	ii) Knowledge and Skills Mapping of all employees		Not Done; but the tools have been developed.
	iii) Functional and personal development plans		Not Done; guide for implementation being developed and to be validated.
Effective staff performance appraisal system	4.2.3.2.4. Develop and implement an improved performance appraisal system	Appraisal reports prepared annually for all staff	Partially Done.

EVALUATION OF THE CORPORATE STRATEGIC PLAN 2015 - 2019

Outcome	Activities	Key Performance Indicators	Status of Implementation
4.2.3.3: Develop a modern infrastructures environment			
Improved work environment	4.2.3.3.1 Conduct a facilities and infrastructure review	Review reports	Done.
Modern structures in all GRA premises	4.2.3.3.2 Develop and implement an infrastructure plan to include: expanding the Kanifing tax office; and refurbishing the training block, Revenue House; border posts and tax offices	1. Number of Expanded and modernized offices in Kanifing, border posts and branch offices 2. Number of Modern training facilities in place at GRA	Partially Done. The Revenue House and KRO expansion completed.
Increased productivity as a result of constant power supply	4.2.3.3.3 Install alternative energy power supply in key offices	Functional alternative power supply in place	Done.
GOAL 4: Implement simplified modern business procedures & processes and ICT systems			
4.2.4.1: Institute modern processes across all GRA Departments			
Modernized procedures and processes	4.2.4.1.1. Develop, review & update standardized and modernized procedures & processes	Approved review reports	Done.
An internationally recognized tax system in place in GRA	4.2.4.1.2. Develop & implement standardized operational manuals for all GRA programs	Standardized and modernized procedures and processes in place	Partially Done. (TaxPayer Service Manual, PCA Manual, Enforcement Manual, Internal Audit Manual etc.)
4.2.4.2: Automate business processes and upgrade IT systems			
Implemented security and identification system	4.2.4.2.1. Develop an ICT master plan;	Master plan completed and approved	Partially Done. (The ICT policy developed and approved, strategy at draft stage).
	4.2.4.2.2. Implement and deploy ASYCUDA WORLD to all relevant offices	ASYCUDA WORLD installed in all relevant offices.	Partially Done. (Contract signed and implementation to start).
	4.2.4.2.3. Deploy and operationalize GAMBAXNET 3.0 to all relevant offices;	GAMBAXNET installed and operationalized in all relevant offices	Done. GAMBAXNET being further enhanced.
	4.2.4.2.4. Implement HRI systems	Up-to- date computerized database of GRA staff available	Done. HRIS developed, deployed and operational.
	4.2.4.2.5. Develop and implement an automated records management system.	A functional automated records management system in place	Not Done; but at the stage of process mapping.
	4.2.4.2.6. Procure and implement security and identification system	1. All GRA staff have identification cards; 2. Security system install at all GRA strategic entry points	Done.
	4.2.4.2.7. Interface GRA IT systems, and the GRA and IFMIS systems	All GRA IT systems interfaced with each other and IFMIS	Not Done.
4.2.4.3: Develop business continuity plan			
An effective data backup system in place	4.2.4.3.1 Implement a disaster recovery site	Disaster recovery site is operational	Done.

EVALUATION OF THE CORPORATE STRATEGIC PLAN 2015 - 2019

Outcome	Activities	Key Performance Indicators	Status of Implementation
4.2.4.4: Develop a fully operational and interactive website			
A functional website in place	4.2.4.4.1 Ensure all GRA forms, guides and relevant materials are accessible and downloadable from the GRA website	Availability of a functional website	Partially Done. Some forms, brochures accessible from the website.
GRA information readily available to the general public	4.2.4.4.2 Develop and implement a web portal for e-services	E-services accessible	Not Done.
4.2.4.5 Create partnerships with telecoms, banks, etc. for electronic transfers of tax revenues and other common development initiatives			
Timely collection of all revenues due to the government	4.2.4.5.1 Expand engagement of commercial banks in revenue collection	1. Number of MoUs signed with commercial banks 2. Number of new e-service facilities in place	Done. MOUs signed with six commercial banks.
Easy payment of taxes by the taxpayers	4.2.4.5.2. Collaborate with telecom companies & banks in the development of online payment facilities for revenue collection	1. MoUs signed with GSM Companies & banks 2. Amount of revenue collected through on-line payments	Not Done. However there is an exercise on going to construct taxpayer ledgers.
GOAL 5: Create and nurture effective international, regional and national partnerships			
4.2.5.1: Undertake a proactive role in designing and implementing regional initiatives			
Increased contributions in the development and implementation of regional strategies	4.2.5.1.1. Participate in the development of regional strategies. (ECOWAS (ISRT, EPA, ETLs, CET); WCO/ROCB; WATAF/ATAF	Volume of trade in the country	Done.
4.2.5.2: Engage actively with development partners			
Increased resources through resource mobilization mechanism	4.2.5.2.1. Develop and implement a resource mobilization mechanism	Amount of resources generated through resource mobilization efforts	Done; number of TA support received from IMF; WCO; funding of ASYCUDA World migration secured from AfDB, funding obtained from UNDP for the review of the revenue laws and taxpayers sensitisation programs, GIZ project on trade facilitation.
Increased financing of the strategic plan by the donors	4.2.5.2.2. Convene a donors' conference to market the GRA Strategic Plan and seek buy-in of the reforms and support	Donor conferences convened	Done.
4.2.5.3: Promote effective partnerships with the private sector and other stakeholders			
Increased participation by the private sector in GRA decision making processes	4.2.5.3.1. Develop and implement a formal program and plan for engaging the private sector.	1. The developed Program document; 2. Number of engagements with the private sector	Partially Done; TA received to assist in the development of the Plan and is at the draft stage.
Increased awareness on GRA activities among relevant stakeholders	4.2.5.3.2. Develop and implement training and sensitization programs for relevant stakeholders e.g. customs clearing agents, GIEPA, GCCI, Shipping Agents	1. Private sector program developed 2. Number of sessions conducted	Partially Done: Annual refresher training being conducted for clearing & forward agents.
4.2.5.4: Assume an advocacy role to promote multi-agency approaches to addressing common issues, e.g. reducing cost of doing business in Gambia			
Increased contributions towards the decision-making process in all trade-related matters	4.2.5.4.1. Participate in multi-agency committees such as:	- Number of Committee meetings attended	Done.
	1. National Trade Facilitation Committee		GRA serve as the chair of the committee.
	2. National CET Committee	- Number trainings conducted by the CET Committee	GRA is a member.
	3. National Export Strategy Committee		GRA is a member.
	4. National ETLs Committee		GRA is a member.

The Corporate Strategic Plan 2015-2019 has five (5) Strategic Goals and twenty-one (21) Strategic objectives and sixty-nine activities. Of the sixty-nine activities outlined for implementation across the five strategic goals and 21 objectives, 43 (62%) were fully achieved, 17 (25%) were partly achieved and only 9 (13%) of the activities were not expected to start during the plan period as all summarised in the table below:

SUMMARY EVALUATION RESULT OF THE CORPORATE STRATEGIC PLAN 2015 - 2019								
Goals	Objectives	Activities			Total	Success Rate		
		Fully Achieved	Partly Achieved	Not Achieved		% Fully Achieved	% of Partly Achieved	% Not Achieved
1: Ensure effective and responsive corporate governance								
	OBJ 1	4	0	0	4	100%	0%	0%
	OBJ 2	2	1	0	3	67%	33%	0%
	OBJ 3	0	2	0	2	0%	100%	0%
	OBJ4	2	2	2	6	33%	33%	33%
	Sub-Total	8	5	2	15	53%	33%	13%
2 - Optimize compliance with statutory revenue and non-revenue measures								
	OBJ 1	3	1	1	5	60%	20%	20%
	OBJ 2	2	0	0	2	100%	0%	0%
	OBJ 3	3	1	1	5	60%	20%	20%
	OBJ 4	2	2	1	5	40%	40%	20%
	OBJ 5	1	1		2	50%	50%	0%
	Sub-Total	11	5	3	19	58%	26%	16%
3: Enhance the availability of competent human resources and modern infrastructure								
	OBJ 1	1	0	0	1	100%	0%	0%
	OBJ 2	5	2	0	7	71%	29%	0%
	OBJ 3	3	0	0	3	100%	0%	0%
	Sub-Total	9	2	0	11	82%	18%	0%
4: Implement simplified modern business procedures & processes and ICT systems								
	OBJ 1	1	1	0	2	50%	50%	0%
	OBJ 2	4	1	2	7	57%	14%	29%
	OBJ 3	1	0	0	1	100%	0%	0%
	OBJ 4	0	1	1	2	0%	50%	50%
	OBJ 5	1	0	1	2	50%	0%	50%
	Sub-Total	7	3	4	14	50%	21%	29%
5: Create and nurture effective international, regional and national partnerships								
	OBJ 1	1	0	0	1	100%	0%	0%
	OBJ 2	2	0	0	2	100%	0%	0%
	OBJ 3	0	2	0	2	0%	100%	0%
	OBJ 4	5	0	0	5	100%	0%	0%
	Sub-Total	8	2	0	10	80%	20%	0%
OVERALL								
	Grand Total	43	17	9	69	62%	25%	13%

2.3 Achievements

As a result of the implementation of the Third Corporate Strategic Plan, positive outcomes realized were as follows:

2.3.1 Revenue Performance

Table 3 below summarises the performance of revenues during the Corporate Strategic Plan period, 2015 – 2019.

Table 3: Revenue performance during the Third Corporate Plan period						
Revenue target (GMD Mns)	2015	2016	2017	2018	2019	2015 - 2019
Customs taxes	4,200	4,808	3,970	4,285	6,128	23,392
Domestic taxes	3,358	3,553	3,030	3,766	4,573	18,281
GRA	7,559	8,361	7,000	8,051	10,701	41,672
Annual Collection						
Customs taxes	4,393.79	4,558.46	4,563.09	5,248.75	6,175.17	24,939.25
Domestic taxes	3,222.34	3,336.97	3,407.50	3,884.86	4,829.34	18,681.02
GRA	7,616.13	7,895.43	7,970.59	9,133.61	11,004.50	43,620.27
Variance (Shortfall)						
Customs taxes	193.72	(249.79)	593.06	963.59	47.03	1,547.62
Domestic taxes	(136.15)	(215.88)	377.42	118.54	256.57	400.50
GRA	57.57	(465.67)	970.49	1,082.13	303.60	1,948.11
Performance Rate						
Customs taxes	105%	95%	115%	122%	101%	107%
Domestic taxes	96%	94%	112%	103%	106%	102%
GRA	101%	94%	114%	113%	103%	105%
Revenue Growth (%)						
Customs taxes	29%	4%	0%	15%	18%	
Domestic taxes	13%	4%	2%	14%	24%	
GRA	21.5%	3.7%	1.0%	14.6%	20.5%	12.2%
Old GDP	38,203	42,372	47,459	52,659	58,429	
Rebased GDP	59,260	63,295	69,420	79,732	87,662	
Revenue to Old GDP Ratio	19.9%	18.6%	16.8%	17.3%	18.8%	
Revenue to Rebased GDP Ratio	12.9%	12.5%	11.5%	11.5%	12.6%	

The GRA overall performance during the Plan period was GMD43.62 billion against the target of GMD41.67 billion. This represents a surplus of GMD1.95 billion and a performance of 5 per cent above target, with an average growth of 12.2 per cent.

2.3.2 Performance in Other Areas

Table 4 summarises the progresses registered in other areas of the revenue administration based on feedbacks from business establishments surveyed in 2014 before the development of the Third Corporate Strategic Plan in 2018.

Table 4: Summary of the performance in other areas		
	2014 (Service Delivery Survey - Business Establishments)	2018 (Service Delivery Survey- Business Establishments)
People perspective		
Adherence to core values	76.1	79.4%
Whether GRA services are prone to corruption		
GRA services are not prone to corruption	87%	82.3%
GRA services are prone to corruption	13%	17.7%
Awareness about tax payment at commercial banks		
Aware	71.0%	92.4%
Not Aware	29.0%	7.6%
Ever heard of VAT		
Yes	76.4%	99.6%
No	23.6%	0.4%
Knowledge about VAT		
Yes	36.0%	95.7%
No	64.0%	4.4%
Understanding of VAT	10.7%	40.9%
Customer Care Rating		
Excellent	17.4%	10.1%
Good / Very good	48.6%	56.3%
Fair/ Satisfactory	22.5%	22.0%
Poor/very poor	11.5%	11.5%
Improvement in service delivery compared to previous year	58.7%	71.4%
Percentage distribution of getting value for money from tax payments		
Get value for money	65.2%	43.0%
Do not get value for money	34.8%	57.0%
Experienced any delays in service delivery		
Yes	48.6%	41.3%
No	51.4%	58.7%
<i>Source: GRA Service Delivery Survey Reports 2014 & 2018</i>		

2.3.3 Use of Commercial Banks for the Payment of Taxes and Duties

The Authority continued its commitment to creating the enabling environment that facilitated the payment of taxes through the Commercial Banks. During the Plan period, the Authority invited all the Commercial Banks to become agents for revenue collection. The Authority managed to increase the number of Commercial Banks engaged in tax and duty collections from two to five Banks. The revenue collection through the Commercial Banks accounted for about 45 per cent of total collection as end of the strategic plan period from less than 10 per cent.

2.3.4 Modernisation of HR Tools

During the strategic plan period, the Authority attained great heights in terms of HR modernisation. Competency Frameworks, Competency Dictionary and Competency Based Job Descriptions were developed for all positions among many other laudable achievements. In addition, Departmental mandates were also successfully reviewed and updated and Schemes of Services and career paths developed. The Human Resource Information System (HRIS), Competency Database and Training database were also developed and implemented during the period. The HRIS platform now made it possible for staff to apply for leave online and also set performance objectives. Thanks to these strides, the World Customs Organisation saw GRA has one of the best practice administrations in HR and the expertise of staff are being solicited to assist and mentor other Customs administrations in the Region and beyond.

2.3.5 Construction of Offices

During the implementation period of the Third Corporate Strategic Plan, the Authority was able to start and completed the construction of the flanks of the Revenue House to create more Office space to accommodate the new Directorate of Enterprise Risk Management as well as some staff of the HR & Admin Department and Tax Audit Unit. During the Plan period, the Kanifing Revenue Office was also expanded by adding another floor.

2.3.6 Network Connections for GRA Offices Countrywide

The Authority through its IT Unit successfully created WAN for connections of the ASYCUDA++ and GAMDAXNET systems countrywide. This has made it possible for automation of processes and procedures in all the CED Border Stations. During the strategic plan period, all the Tax Offices including those in the provinces were successfully connected to the GAMDAXNET thereby making it possible to know the collection of revenues at any point in time.

2.3.7 Taxpayer Service Delivery

In an effort to sensitize taxpayers on their tax obligations, GRA through its Taxpayer Education Unit embarked on series of sensitization programs in both the print and electronic media. During the strategic plan period, information brochures were developed for most of the tax types being administered by the Domestic Tax Department. Similar exercise was also accomplished for the Customs & Exercise Department. All these information brochures are downloadable from the GRA website.

2.3.8 Development of Policy and Strategic Documents

Number of policy and strategic documents were developed for various areas of the revenue administration including risk management, enterprise risk management, compliance management, taxpayer service. In addition, standard operating procedures were also developed for Post Clearance Audit, Internal Audit, Project Management among others.

2.3.9 Introduction of Induction Training Programs

Induction program introduced for Customs through the support of the IMF AFRI TAC West 2, training modules were development for Customs Induction training programs and training of trainers conducted. Since the launching of this program, four batches of twenty Customs Officers each were successfully trained. Similar induction modules were recently developed for the Tax Department.

2.4 Challenges

Despite the achievements registered under the Third Strategic Plan 2015 - 2019, there were a number of shortcomings as per the review carried out on the plan. These included:

2.4.1 Low Compliance Level

Although some improvements have been registered in the terms of the compliance level of state owned enterprises also known as public enterprise, there is still considerable gap in terms of fulfilling their tax obligations under the revenue laws. Most of these SOEs or PEs still have backlog of tax debts that remained outstanding.

Furthermore, the inadequacies of the GAMTAXNET, inaccurate taxpayer register and ledgers, all contributed to the challenges associated with compliance management. In addition, existence of large informal sector with poor record keeping culture remains a constraint on compliance management during the Plan period.

2.4.2 Multiplicity of Taxes

Un-harmonized tax regimes have placed heavy tax burden on taxpayers which has resulted in high cost of doing business in the country. This is evident in the poor ranking of The Gambia almost on an annual basis in the Doing Business Report published by the World Bank. For example, each of the Area Councils and Municipalities in the country have different tax regimes on businesses located in their Regions in addition to this, is the Central Government taxes being administered by the Gambia Revenue Authority.

2.4.3 High Tax Expenditures

The capacity of the Authority to mobilise adequate revenue is hindered by generous incentive packages built into the investment laws as well as under other laws administered by other Government MDAs. These incentive packages have squeezed the tax base, and thus force only a fraction of taxpayers to bear the brunt of the tax burden.

2.4.4 Irregular Meetings of Oversight Structures

Although significant progress has been registered in the monitoring of the Corporate Strategic Plan implementation during the first two years of implementation by the oversight structures such as the Reforms and Modernisation Committee, Top Management and the Board, this initial enthusiasm gradually waned in subsequent years of the corporate plan implementation. Thus, it will be important that these oversight bodies attach utmost importance to the Corporate Strategic Plan issues from resource allocation, implementation of activities and monitoring to ensure achievement of outcomes.

2.4.5 Unrealistic Scheduling of Activity Implementation

During the Corporate Plan implementation, there were challenges in terms of activity scheduling. There were many instances in which too many activities were earmarked for implementation but could not be implemented due to timing and inadequate financial resources to implement them. This will be an important lesson to not overload activities for implementation in a single year. Instead activities should be spread across the corporate strategic plan period in the most feasible and realistic manner.

2.5 Lessons learnt

Table 5 below summarises the lessons learnt during the implementation of the Third Corporate Strategic Plan implementation, what to avoid and the path to pursue going forward.

Tabl 5: Lessons learnt from the implementation of the Third Corporate Strategic Plan		
Lesson	Observation	Way forward for 4th Corporate Plan
Increased capacity to mobilise revenue	The Authority significantly improved its revenue collection capacity during the corporate strategic plan period. This was achieved by improving on business processes through the use of ICT, use of Commercial Banks for payment of revenues, increased taxpayer education and outreach. The reduction of PIT and CIT tax rates, increased tax audit capacity and joint enforcement exercises has all contributed to boosting compliance levels.	Deepen level of automation. Build on tax audit, post clearance audit, and enforcement capacities
Lack of annual and quarterly targets for effective monitoring of 3rd Corporate Plan initiatives	Development of annual implementation plans hampered by lack of annual targets which in turn affected monitoring of the initiatives	Ensure departmental annual plans are developed
		Ensure stricter adherence to planning cycles, targets and tying budget allocation to annual plans
		Strengthen planning, monitoring and evaluation functions
Data management	GRA has two main ICT systems used for the administration of revenues but the MIS reports in both systems are inadequate for the provision of timely and accurate data	Procure robust data analysis software to accompany the ICT systems and provide the accompanying trainings to staff and other relevant stakeholders
Ineffective feedback mechanism	Lead responsibilities were clearly defined in the CSP 2015 - 2019. But implementation and timely feedbacks remained a major challenge. Although fixed meeting dates of the Reforms & Modernisation Committee were put in place but this was not strictly followed	Enforce the regular meetings of the Risk Management Committee
		Introduce sitting allowances for the Committee
Inadequate ICT Systems	GRA has two main internal ICT Systems, the ASYCUDA ++ and GAMTAXNET. In addition, the EPICOR 9 is used for expenditure through IFMIS project. However none of the systems are interfaced. In addition some of the modules are not operational within each system. Furthermore, the ASYCUDA ++ not web-based thus making information sharing difficult.	Enhance the GAMTAXNET in the short to medium term and think of migrating to a more robust system in the medium to long term
		Implement ASYCUDA World Version
		Implement robust Management Information systems alongside the ICT system to aid informed decision making
		Interface the ICT Systems

CHAPTER 3

OPERATING ENVIRONMENT

GAMBIA REVENUE AUTHORITY STRATEGIC PLAN, 2020 - 2024

3.1 Introduction

The GRA Fourth Corporate Strategic Plan comes at a time when the country is experiencing a steady economic growth and stabilization after the initial challenges when the newly democratic government inherited an economy in very bad shape almost in all facets.

The second year of the Fourth Corporate Strategic Plan will coincide with the general election in the Gambia in 2021. Having successful, free, fair and peaceful elections in the country will provide the enabling environment for businesses to grow and attract more investment into the country and which will subsequently assure greater revenue mobilization for national development. It is also expected that the elected government will continue to show accountability to taxes collected by undertaking various development projects and programs which will help improve compliance as taxpayers could easily link their tax payments to the developments around them.

According to recent economic assessments for the Gambia, growth continued to accelerate in 2018, bolstered by growing consumer and business confidence further strengthening the economy. Improvements stemming from more regularized supply of electricity, lower interest rates, and a rebound in agriculture, tourism, and other services spurred private sector activity, complementing the impetus from the public investment program under the National Development Plan (NDP).

Reflecting these developments, private credit expanded by 33 percent in 2018 and stood at around 24 percent (y-o-y) in April 2019. Banks are found to be keen to finance commerce and real estate developments even though supervisory vigilance will be required to ensure lending standards are not weakened. GDP growth is estimated to have exceeded 6½ percent in 2018.

According to the April 2019 World Economic Outlook (WEO) report from the International Monetary Fund (IMF), the global expansion of the last two years decelerated in the second half of 2018. This happened because of the softening of activities amid an increase in trade tensions and tariff hikes between the United States and People Republic of China, a decline in business confidence, a tightening of

financial conditions, and higher policy uncertainty across many economies. Against this global backdrop, a combination of country-and sector-specific factors further reduced momentum. After peaking at close to 4 percent in 2017, global growth remained relatively strong, at 3.8 percent in the first half of 2018, but dropped to 3.2 percent in the second half of the year.

Notwithstanding the global slowdown, improving regional prospects in Sub-Saharan Africa with aggregate growth set to pick up from 3 percent in 2018 to 3.5 percent in 2019 and stabilizing at 5 percent over the medium term (excluding Nigeria and South Africa) will support the strong domestic prospects and continuing political stability. Continuing macroeconomic stability in The Gambia is reflected in the favourable growth, inflation and exchange rates baseline forecasts including over the medium term. In addition, the debate in West Africa is dominated by preparations to implement the ECOWAS single currency and the ongoing implementation of the Common External Tariff which The Gambia started implementing from 1st January 2017 after two-year delay due to IT system challenges. Under the CET, all trade tariffs in all ECOWAS States are harmonized in order to establish as Customs Union. Under the CET arrangements countries were able to submit some commodities as sensitive list and apply tariffs not aligned to CET initially for five years up to 2020. However, this dateline was recently extended by 3 years. At the end of the new 3 year extension, all the commodities submitted as sensitive lists will be aligned to the CET tariff rates.

At the level of the continent, the signing of the Africa Continental Free Trade Area (AfCFTA) which makes intra-Africa trade duty free. According to recent statistics, The Gambia's trade with the rest of Africa is estimated at 22 per cent. Increase in share of intra-Africa trade and intra-ECOWAS trade will impact on international trade revenue receipts which still accounts for greater share of GRA revenues at 57 per cent in 2018.

As part of the environmental scanning exercise, GRA carried out a PESTEL analysis to examine the impact of the environment in which GRA will operate. The PESTEL framework is a tried and tested environment scanning tool, categorizing environmental influences as Political, Economic, Social, Technological, Environmental and Legal forces. The analysis examines the impact of each of these factors on the business, and thus allows strategic planners to identify and take advantage of opportunities and prepare plans to guide against the threats.

3.2 PESTEL ANALYSIS

PESTEL (Political, Economic, Social, Technological, Environmental and Legal) analysis allows us to assess the wider operating environment during the Fourth Corporate Plan period

a. Political Analysis

During the Fourth Corporate Plan period, the political environment is likely to be dominated by reforms in some areas of public administration, key among them, the enactment of new Constitution to usher the country into a third Republic and elections of 2021, as well as potential ad-hoc commissions addressing various issues of governance. The key political factors will include:

- i. **Elections in 2021:** The next presidential election is scheduled for 2021 and the National Assembly election is expected to follow soon after. Having successful, free, fair and peaceful elections will ensure continuity in revenue mobilization efforts. The current political leadership after the change of government through the ballot in 2016 has been especially supportive of revenue mobilization efforts, making it possible for GRA to undertake important reform initiatives. Going forward, it is expected that the elected Government will adopt pragmatic policies with respect to revenue mobilization and tax administration to fund its development agenda.
- ii. **Accountability Effect:** The taxes collected from the general public are expected to translate into some physical and tangible structures such as quality roads, schools, hospitals and health centres as well as intangible goods in the area of improved ICT and power supply for accountability to the taxpayers. As an oversight body of the GRA, MoFEA will continue to monitor and evaluate the implementation of all tax policies to ensure that all the revenues mobilized by GRA are judiciously used for national development.
- iii. **Expected change of tax policy environment over the Plan period:** Both the **Income & Valued Added Tax Act** and the **Customs & Excise Act** are being reviewed and are expected to be effective within the first year of the Plan. A more modernized Act will facilitate revenue administration, while the revision process will also provide an opportunity to reduce the considerable revenue loss through tax exemptions, remissions and other tax expenditures
- iv. **The National Development Plan:** The goal of the National Development Plan (NDP) is to “deliver good governance and accountability, social cohesion, and national reconciliation and a revitalized and transformed economy for the

wellbeing of all Gambians”. This goal will be realized through eight strategic priorities, which are:

- 1) Restoring good governance, respect for human rights, the rule of law, and empowering citizens through decentralization and local governance;
- 2) Stabilizing our economy, stimulating growth, and transforming the economy;
- 3) Modernizing our agriculture and fisheries for sustained economic growth, food and nutritional security and poverty reduction;
- 4) Investing in our people through improved education and health services, and building a caring society;
- 5) Building our infrastructure and restoring energy services to power our economy;
- 6) Promoting an inclusive and culture-centred tourism for sustainable growth;
- 7) Reaping the demographic dividend through an empowered youth; and
- 8) Making the private sector the engine of growth, transformation, and job creation (Source: *The Gambia National Development Plan, 2018 – 2021*).

GRA as a revenue mobilization agency is best linked to the second and eighth strategic priorities of the NDP which focuses on stabilizing and transforming the economy, stimulating growth, as well as strengthening the private sector as an engine of growth. The government plans to undertake economic reforms in a bid to enhance macroeconomic management for sustainable and inclusive economic growth and poverty reduction. This will be achieved through prudent fiscal management, debt sustainability measures, broadening the tax base and improving tax efficiency, as well as implementing Public Finance Management reforms (e.g. implement the Treasury Single Account, upgrading of the IFMIS and rollout to all donor funded projects, strengthening the implementation of Program Based Budgeting and MTEF, etc.). In addition, the current Plan of government envisage the creation of a vibrant private sector with significant growth in manufacturing, industry and trade contributions to economic growth and employment. This will be achieved through the diversification of the local production, enhancing the capacity for custom clearance and establishment of Single Window Custom Clearance system amongst others.

Against this background, GRA hopes to leverage on the gains envisaged in the National Development Plan to expand the tax base, improve compliance levels and optimize the mobilization of requisite domestic revenues to fund economic development.

b. Economic Analysis

The Gambia's recovered considerably compared to 2017 when the new democratic government took over the reign. During the Plan period, a key priority in the Medium Term Economic Fiscal Framework (MTEFF) 2020–2024 is to strengthen domestic revenue mobilization. While there has been positive revenue increases in 2019 reflective of a stronger domestic economy, it is assumed that overall revenue projections are conservative increase over the period 2020–2024 at around 1.5 percent from 13.4 percent of GDP in 2019 to 14.9 in 2024.

c. Sociological Analysis

The Gambia has one of the highest youth unemployment in the region at 12.33 per cent (ILO estimate, 2018). The Gambia's unemployment challenge has been blamed on sluggish growth of formal sector jobs and this has led to the informal sector creating the bulk of employment opportunities. This calls for the Authority to innovate ways of expanding the tax base to increase compliance levels in this sector. Thus, GRA educational and outreach programmes should therefore incorporate information on how taxes are utilized to ensure taxpayers in these difficult tax sectors are well informed.

d. Technological Analysis

In the case of revenue administration, best practice has necessitated increased use of ICT. Thus, the ICT environment sets the technological frontier in revenue administration.

Information and Communication Technology (ICT) has revolutionized the way businesses are transacted and this has a significant effect on revenue collection. It has also opened up opportunities for enhanced revenue collection and cost effective revenue administration.

In this regard, the key technological advances that will impact how GRA do business are:

- I. Growing digitization of the economy:** According to a Mobile Economy report on sub-Saharan Africa by the GSM Association (GSMA), The Gambia has 67 percent mobile penetration in 2016 with 1.4 million subscribers.

However, despite the high mobile penetration the first mobile money were launched in 2016 by Qcell and Africell. However given its potential to penetrate the informal sector, it can provide the best platform to expand the tax base in the informal sector of the economy when fully developed. Thus, this is a welcome opportunity to partner with GSM companies in order to track non-taxed incomes that were previously hidden in the cash economy.

- II. **Data analytics:** As the Authority fully automates its revenue systems and link them with other Government systems, it will increasingly be able to exploit the expansion of data that has been witnessed as digitization of the economy expands. However, to be able to exploit this data, there will be need to exploit the advances related to Business Intelligence (BI) tools and machine learning potential while ensuring the data is clean.
- III. **Cyber-threats:** The downside of increased digitization of the economy, automation of tax administration and online access to services is an increased risk of cybercrime. This is particularly important with respect to diversion of taxes to non- official accounts, theft of taxpayer information and hacking into systems to change taxpayer accounts, especially tax debt.

e. Environmental Analysis

In The Gambia, key environmental challenges include:

- i. Environmental degradation;
- ii. Decreasing forest cover;
- iii. Deterioration of water quality and quantity in some parts of the country;
- iv. Pollution and waste management;
- v. Impact of climate change and global warming; and
- vi. Inadequate adoption of bio technology.

The Authority will continue to comply with the relevant laws and regulations relating to disposal of prohibited, substandard or restricted goods as prescribed in the National Environment Agency Act, Food Safety and Quality Authority Act, and The Gambia Standards Bureau Act. On **Customs & Excise Act 2010**, the Authority has the responsibility of ensuring that prohibited and restricted goods do not enter the country as outlined in the Schedules of the Act.

f. Legal Analysis

The main Revenue Acts that are likely to influence the operating environment during the Plan period are:

1. **New Gambian Constitution:** The new Constitution to usher in the Third Republic is expected to be voted for in a national referendum in the first year of the Corporate Plan. It is hoped that the new constitution will give precedence of tax payment above all other obligations and create the necessary environment for effective revenue mobilization in support of national growth and development.
2. **Income & Value Added Tax Act:** The new Income Tax Act is expected to become operational within the first year of the Plan, and will provide an opportunity to reduce revenue loss. The VAT registration threshold is expected to be increased to ease compliance burden on businesses previously in the VAT net but finding it difficult to comply with the record keeping requirements.
3. **Customs & Excise Act:** A number of changes have been effected and with new innovations and technological advancements in doing business today, the Authority undertook internal comprehensive review of the Act and its Regulations. The internal reviews will be subjected to external public validation before its finalisation.
4. **Stamp Duty Act:** a number of the rates in the stamp duty act are being reviewed and updated given that some of the charges were not changed since the colonial period.
5. The Revenue Laws administered by the GRA the first schedule are as follows:
 - The GRA Act (Cap 82.02)
 - The Customs & Excise Act 2010;
 - The Income & VAT Act 2012;
 - The Payroll Tax Act (Cap 83.04); and
 - The Stamp Act (Cap 82.01)

All of the above legislations ensure effective and efficient revenue mobilization by the Authority as they are used as the blue print for tax administration. Each of these Acts should be accompanied by subsidiary legislation.

There is therefore the need to ensure that all pending subsidiary legislations are finalized in order to improve the general understanding of the revenue laws and subsequently improve on compliance.

3.3 SITUATIONAL ANALYSIS: THE SWOT FOR THE GAMBIA REVENUE AUTHORITY

3.3.1 SWOT Analysis

An analysis of GRA Strengths, Weaknesses, Opportunities and Threats (SWOT) enables it to determine its current situation. Over the Plan period, the Authority will leverage on its strengths to take advantage of opportunities, intervene in areas of weaknesses and use the risk management framework to respond to the threats.

Table 6 summarizes the current SWOT analysis.

Table 6 : SWOT Analysis for GRA	
Strengths	Weaknesses
Proven capacity to mobilize revenue even in economic downturns	System availability not up to customer requirements
Partnerships with other Government bodies and private sector	Persistence of integrity challenges
High levels of automation in most aspects of service	Taxpayer information not always up to date
Skilled, professional and motivated staff	Lack of interface across our systems
Strong leadership	Failure to institutionalize a risk-based compliance system
Good legal frameworks	Inadequate work environment in border and remote stations
	Skills gaps in emerging specialized sectors
Opportunities	Threats
Strong political support	Continued developments in Transnational crimes (e.g. cybercrime, Intellectual Property Rights, Money Laundering)
Membership to regional and international bodies (e.g. ECOWAS, WCO/WCA, WCO, WTO, ATAF, WATAF) for capacity building, information sharing, trade, etc.	Large cash-based economy and expanding informal sector
Modernized legal framework (Tax statutes)	Potential for cybercrime on our systems
Increased digitization expanding the scope for data and electronic driven tax compliance	Challenge in tapping revenue potential from the growing e-commerce including cross border commerce
Increased interest of development partners – Domestic Resource Mobilization (DRM)	Inadequate funding undermining compliance and modernization efforts
Multilateral Exchange of Information allowing targeting of Transfers Pricing and Illicit Financial Flows	Low tax morale due to perception of misuse of taxes collected
Good regional and international bilateral support towards the country (China, USA, UK, France, Germany)	Lack of harmonization of GRA laws with other stakeholder legal instruments
Development of mobile money market presents avenue to further ease payment of taxes and duties	

GRA will remain steadfast throughout the course of the implementation of this plan to guard against any potential or actual threats emanating from both the domestic and external environments. The Authority's ability to exploit the opportunities and manage the threats and internal weaknesses as well as manage the extraneous factors will depend on the following underlying assumptions:

- The economy will grow as projected;
- The Government goodwill continues in terms of the GRA mandate;
- There will be continued liberalization of the various sectors of the economy;
- GRA adapts to changing technology;
- Consultation with all stakeholders will shape the policies;
- GRA keeps pace with growths in the global economy;
- Operations will be rationalized.

The analysis and underlying assumptions presented above offer opportunities for the re-engineering of our business processes for the attainment of an enhanced revenue collection and quality service delivery.

3.3.2 Risk Matrix

Table 7: Risk Matrix		
#	STRATEGIC RISKS	RISK MITIGATION INITIATIVES / INTERVENTIONS
1	Tax Fraud: Companies and individuals continue to manipulate their records. Significant use of 'missing traders' to generate fake invoices and illegal production and trade in excisable goods undermines our efforts to improve compliance and protection of society from harmful goods.	Interface our IT systems. Then our systems with other relevant IT systems including the Government IFMIS to allow for automated sharing of taxpayer information
		Institutionalize corporate wide risk-based compliance management
		Implement Integrated Tax Administration System
		Implement Cargo tracking and Excise stamps for excisable goods
		Undertake robust intelligence collection, utilization and investigation
		Institutionalize Data Driven Compliance
2	Digital Economy: Rapid global digitalization has transformed the way businesses transact and increases the scope for certain activities that are not visible to the tax administration leading to potential revenue loss.	Expansion of ICT infrastructure platform to exploit the growing digitalization of the economy
		Leverage on automation and partnerships by developing and implementing an e-payment strategy
3	Cross border Tax Avoidance Schemes: Multinational and large companies which predominantly operate and make profits in The Gambia continue to use sophisticated schemes, such as, transfer pricing and aggressive tax planning to avoid or significantly minimize their tax obligations in The Gambia	Establish close collaboration globally, especially in taxation, of digital economy and multinationals
		Build staff capacities on taxing e-commerce
		Utilization of multilateral exchange of information provisions to tackle tax evasion
4	Smuggling and trading of Illicit goods: Wide expanse of border with our only neighbouring country (Senegal). The presence of many unapproved routes facilitates smuggling across our porous borders. The absence of Tracking system and excise stamps also encourages trading in illicit commodities	Enforce Regional (ECOWAS) and bilateral agreements and protocols with Senegalese Authorities including Customs Administration particularly on information and data exchange interface
		Work with multi-agency task force to tackle security, smuggling and illicit trade
		Implement coordinated border management
5	Global Cybercrime and Cyber Security Risks: Increased automation has exposed us to global cyber security threats that could undermine integrity of our data systems and compromise confidentiality of information and the resultant	Implement Cyber Security Management to detect, deter and prevent any intrusions
		Enhance Business Continuity and Disaster recovery planning

#	STRATEGIC RISKS	RISK MITIGATION INITIATIVES / INTERVENTIONS
	business disruption due to unavailability of our systems. Given the two main IT systems of the Authority are expected to be upgraded to web-base solutions further increase cyber risks.	
6	Integrity Challenges: Integrity challenges in our organization continue to undermine levels of trust and confidence in our tax system affecting willingness of the public to comply.	Use technology to minimize staff contact Mainstream ethics and integrity in all our operations

3.3.3: Stakeholder Analysis

Stakeholder	Customer's Expectation	Expectations from Customers
Primary Customer	Efficient and effective complaints handling	Adherence to revenue laws
Taxpayers	Convenient automation systems	Compliance with filing, reporting and payment
	Customer support services (e.g. call centres)	Information
	Expedient and efficient refund processes	Inputs during Revenue Acts legal reforms and Corporate Strategic Plan developments
	Timely service	Feedback
	Low compliance cost	
Secondary Customer Government of The Gambia	<ul style="list-style-type: none"> ◆ Revenue collection ◆ Enforcement of revenue laws ◆ Trade and Investment facilitation ◆ Protection of consumers and the environment ◆ Border Security 	<ul style="list-style-type: none"> ◆ Integration of systems e.g. GAMTAXNET, ASYCUDA, IFMIS ◆ Third party data ◆ Enactment of Revised Revenue Laws
Stakeholders	Access to timely & accurate information	Support integrity
Professional organizations	Seamless processes	Strategic partnerships

Table 8: Summary of Stakeholder Analysis		
Stakeholder	Customer's Expectation	Expectations from Customers
Business associations	Timely services	Timely provision of goods and services
International agencies	Clear policies and procedures	Adherence to statutory regulations
Councils	facilitation	Provision of quality goods and services
MDA's	Transparent processes	Transparent processes
Employees		
Special groups (Associations)		
Local Authorities		
Service providers		
Media		
Development partners		

CHAPTER 4

STRATEGIC GOALS

4.1 Introduction

4.2 Strategic Goals

4.2.1 Strategic Goal 1: Maximize Revenue Mobilization

4.2.1.1 Strategic Objective 1.1: Increase revenue collections against annual targets

4.2.1.1.1. Implement enforcement activities

4.2.1.1.2. Implement risk based control on transit goods

4.2.1.1.3. Conduct risk based PCA and tax audit

4.2.1.1.4. Institute legal recovery actions against non-compliant taxpayers

4.2.1.1.5. Broaden taxpayer base through increased taxpayer registration

4.2.1.1.6. Increase partnership and collaboration with relevant stakeholders for improved compliance

4.2.1.2 Strategic Objective 1.2: Improve Compliance Through Process Enhancement and Risk-based Compliance Management

4.2.1.2.1. Develop and implement strategies to include informal and micro-enterprise sectors into the tax base

4.2.1.2.2. Implement block management system for the informal and small enterprises

4.2.1.2.3. Implement strategies to improve compliance in the professional sector (e.g entertainers, doctors, engineers, accountants, lawyers and consultants) and State Owned Enterprises

4.2.1.2.4. Develop and implement a compliance improvement strategy

4.2.1.2.5. Implement a compliance management program that segments clients by sector

4.2.1.2.6. Implement the Enterprise Risk Management Policy and Strategy

4.2.1.2.7. Create a Risk Management Section under the DTD Headquarters Function

4.2.1.2.8. Strengthen Customs Risk Management and PCA Sections

4.2.1.2.9. Implement Excise Stamps on Excisable Goods (cigarette and locally manufactured alcoholic beverages)

4.2.1.2.10. Improve Voluntary Compliance Level

4.2.1.2.11. Maintain a Reliable Taxpayer Database & Ledgers

4.2.1.3 Strategic Objective 1.3: Increase Access to GRA Services (New Offices in less accessible areas)

4.2.1.3.1. Open New Offices in Strategic Locations

4.2.1.3.2. Increase collaboration with commercial banks & telecoms for revenue collections

4.2.1.4 Strategic Objective 1.4: Strengthen the Revenue Laws

4.2.1.4.1. Enact the Revised Income & Value Added Tax Act and Customs & Excise Act Legislations

4.2.1.4.2. Establish a Process for Annual Review and Amendment of the Revenue Laws (revenue measures through gazetting)

4.2.1.4.3. Train Staff and Stakeholders on the Revenue Laws

4.2.1.5 Strategic Objective 1.5: Strengthen Intelligence, Investigation and Data Management to Support Evidence-Based Decision Making

4.2.1.5.1. Strengthen Intelligence, Research and Data Analytics Functions to Support Compliance Activities

4.2.1.5.2. Build Staff Capacities in Research and Statistics and Data Analytics to Support Evidence-based Decision Making

4.2.1.5.3. Develop and Implement a VAT Compliance Improvement Plan

4.2.1.5.4. Develop and Implement Data and Information Sharing Mechanisms under the Various Exchange of Information Agreements.

4.2.1.5.5. Enhance Intelligence-Driven Investigation.

4.2.1.5.6. Develop and Implement Informant Policy

4.2.1.6 Strategic Objective 1.6: Enhance Revenue Arrears Collection and Management

4.2.1.6.1. Strengthen Arrears Collection Enforcement

4.2.1.7 Strategic Objective 1.7: Strengthen Audits, PCA and Enforcement Capacities

4.2.1.7.1. Strengthen PCA and Tax Audit capacities

4.2.1.7.2. Build Staff Capacity in Oil and Gas Taxation

4.3.1. GOAL 2: OPTIMIZE CLIENT SERVICE DELIVERY FOR IMPROVED CUSTOMER RELATION AND CORPORATE IMAGE

4.3.1.1 Strategic Objective 2.1: Improve Public Trust in the Integrity, Professional Competence and Staff Service Delivery

4.3.1.1.1 Develop and Implement Staff Integrity Policy and Strategy

4.3.1.1.2. Institutionalise the Integrity Initiatives within the Business Processes and Procedures of the Authority

4.3.1.1.3. Establish and Operationalise an Internal Affairs Section

4.3.1.1.4. Strengthen Internal Audit Controls

4.3.1.1.5. Build and Promote Strong Corporate Culture around Institutional Core Values

4.3.1.1.6. Conduct Service Delivery Surveys Every 2 Years

4.3.1.1.7. Implement Taxpayer Appreciation Initiatives.

4.3.1.1.8. Implement Client Support and Customer Service Initiatives.

4.3.1.2 Strategic Objective 2.2: Enhance Partnership and Stakeholder Engagement

4.3.1.2.1. Develop and Implement Stakeholder Engagement Strategy

4.3.1.2.2. Develop and Implement a Communication Strategy

4.3.1.2.3. Develop & implement Public Relations (PR) initiatives.

4.3.1.3 Strategic Objective 2.3: Strengthen Dispute Resolution Mechanism

4.3.1.3.1. Support the Tribunal in Raising Public Awareness of its Functions

4.3.1.3.2. Review and Strengthen Appeal and Dispute Resolution Mechanisms

4.4.1 GOAL 3: CONSOLIDATE THE HR & ADMIN GAINS TO ENHANCE STAFF COMPETENCIES AND INCLUSIVENESS FOR IMPROVED PRODUCTIVITY.

4.4.1.1 Strategic Objective 3.1: Strengthen Human Resource and Admin Systems, Practices, Processes and Procedures

4.4.1.1.1 Raise awareness on HR & Admin Documents and Processes

4.4.1.1.2 Improve HR & Admin Services

4.4.1.1.3 Maintain an Up-to-date HR & Admin Systems

4.4.1.1.4 Strengthen Staff Integrity, Motivation and Retention

4.4.1.1.5 Enhance the Performance Management System

4.4.1.1.6 Promote Gender Equity and Diversity

4.4.1.2 Strategic Objective 3.2: Efficient Training Management Processes and Systems

4.4.1.2.1 Strengthen Staff Training and Development

4.4.1.3 Strategic Objective 3.3: Enhance Modern Infrastructure, Efficient Transport Services and Energy Generating Systems

4.4.1.3.1 Build and/or Rehabilitate Offices and Residences

4.4.1.3.2 Maintain GRA Buildings and Renew Contracts for Rented Offices & Residences

4.4.1.3.3 Improve Access and Emergency Exits at GRA Offices and Residences

4.4.1.3.4 Maintain a Robust Transport System

4.4.1.3.5 Maintain Efficient Energy Generating Systems

4.5.1 GOAL 4: TRANSFORM BUSINESS PROCEDURES AND PROCESSES BY LEVERAGING ICT FOR IMPROVED EFFICIENCY

4.5.1.1 Strategic Objective 4.1: Put in Place an Effective and Efficient Service Channels for Improved Service Delivery to Taxpayers.

4.5.1.1.1 Make all GRA forms, guides and relevant materials accessible and downloadable from the GRA website

4.5.1.1.2 Upgrade the GRA website

- 4.5.1.1.3 Develop and implement a web portal for e-services
- 4.5.1.1.4 Develop and implement a web portal for e-services
- 4.5.1.1.5 Implement online filing

4.5.1.2 Strategic Objective 4.2: Improve the Payment Systems of the Authority

- 4.5.1.2.1 Develop and implement an e-payment strategy
- 4.5.1.2.2 Collaborate with telecom companies and banks in the development of online payment facilities for revenue collection
- 4.5.1.2.3 Upgrade GRA IT systems to accommodate e-payment
- 4.5.1.2.4 Conduct Quality Assurance (QA) Test on e-payment functionality

4.5.1.3 Strategic Objective 4.3: Implement Robust Revenue Administration Systems

- 4.5.1.3.1 Procure a New System to Replace GAMTAXNET
- 4.5.1.3.2 Migrate to ASYCUDA WORLD
- 4.5.1.3.3 Interface the GRA IT Systems
- 4.5.1.3.4 Interface GRA IT systems with other Stakeholder Systems

4.5.1.4 Strategic Objective 4.4: Implement Trade Facilitation Initiatives

- 4.5.1.4.1. Implement Authorized Economic Operators (AEO) Program
- 4.5.1.4.2. Implement Border Agency Cooperation
- 4.5.1.4.3. Enhance bilateral and multilateral cooperation
- 4.5.1.4.4. Apply Risk Management Principles in GRA Operations
- 4.5.1.4.5. Implement the Recommendations of the "Consecutive" (baseline) TRS of the Seaport
- 4.5.1.4.6 Implement Cargo Transit Tracking System
- 4.5.1.4.7 Implement Non-intrusive Technologies

4.5.1.5 Strategic Objective 4.5: Automate Business Processes and Procedures

- 4.5.1.5.1 Access internet through the government of the ACE Project
- 4.5.1.5.2 Improve the HR & Admin Systems
- 4.5.1.5.3 Conduct Comprehensive ICT Audit
- 4.5.1.5.4 Implement Cyber Security Program
- 4.5.1.5.5 Implement ECOWAS Regional Transit Module in ASYCUDA World
- 4.5.1.5.6. Data center Stack Solution for Virtualization
- 4.5.1.5.7. Implement EPICOR 10 and IFMIS Upgrade
- 4.5.1.5.8. Review and update the Finance & Accounting Manual

4.6.1 GOAL 5: STRENGTHEN OVERSIGHT MECHANISMS AND M & E PROGRAMS

4.6.1.1 Strategic Objective 5.1: Strengthen Effective Oversight Management Mechanisms

- 4.6.1.1.1 Monitor revenue collection performance
- 4.6.1.1.2 Submit management reports to the Board and other Committees
- 4.6.1.1.3 Hold regular Board and Committee meetings
- 4.6.1.1.4 Prepare financial statements and activity reports within statutory deadlines
- 4.6.1.1.5 Submit Internal Audit reports

4.6.1.2 Strategic Objective 5.2: Strengthen Effective M & E Systems for the Delivery of the Strategic Plan and Other Operational Activities

- 4.6.1.2.1 Monitor and Evaluate the Implementation of the Strategic Plan
- 4.6.1.2.2 Build capacity in M&E
- 4.6.1.2.3 Conduct Midterm and Annual Reviews of the Strategic Plan Implementation
- 4.6.1.2.4 Evaluate the Implementation of the Strategic Plan

CHAPTER 5:

BUDGET AND RESOURCE ALLOCATION

5.1 Introduction

Section 16 of GRA Act N0 13 of 2004 as amended provides the following as funds of the Authority:

- Subvention from the Ministry of Finance & Economic Affairs. Such monies as the Minister may, after consultation with the Board, allocate as bonus for exceeding performance goals;
- Loans or grants received by the Authority with the approval of the Minister and any other monies as may with the approval of the Minister, be received by or made available to the Authority for the purposes of performing its functions.

Section 10 of GRA Act 2004 as amended, the above provision to include the following as funds of the Authority:

- Funds accrued by retention of a certain percentage of the revenue collected by the Authority as the Minister may determine from time to time;
- Funds accrued by the retention of a certain percentage of the revenue collected under the various laws administered by the authority on behalf of other institutions, to be determined by the Minister from time to time ;
- fees collected in respect of programmes , publications , seminars, consultancy services and other services provided by the Authority

GRA's funding over the plan period will therefore be a function of:

- i. The revenue collected during the year;
- ii. Additional funding based on expected revenue to be collected as agency fees; and
- iii. Bonuses for over performance.

The resources available for service delivery and planned implementation will therefore be determined based on the evolution of these parameters.

5.2 Revenue Projections 2020 to 2024

Table 7 below depicts government’s projections of revenue and expenditure for the next five years, 2020 to 2024. These projections were made in the context of the Medium Term Fiscal Framework. During the plan period domestic tax revenues are projected to grow by 13 per cent on average per annual from D13.66 billion in 2020 to D22.06 billion in 2024. This revenue projection which is in line with GDP projection is expected to grow the “Revenue to GDP ratio” from 13.4 per cent in 2019 to 14.9 per cent by the end of the MTEFF period.

Category	2020	2021	2022	2023	2024
Total Government Expenses (GMD MM)	15,676	16,952	18,378	20,404	22,076
Total Revenues (GMD MM)	20,472	23,644	26,247	28,741	31,381
Domestic Revenue (Tax + Non-Tax Revenue)	13,657	15,546	17,554	19,755	22,056
Total grants	6,815	8,098	8,693	8,986	9,325

Source: MOFEA- MTEFF, 2019

The GRA operational resource need is forecasted including the personal emolument and other recurrent budgets. Comparing the GRA resource requirement and the cost of implementing the corporate strategic plan helped to estimate the funding gap. The budget subvention is estimated using a conservative retention percentage during the Plan period instead of the full 4.5 percent of government revenues collected as in 2019. The estimated financial resource need will not be enough to fully implement all CSP activities. Total estimated funding gap for the CSP implementation is D478.21 million.

TABLE 8: GRA OPERATIONAL RESOURCE FORECAST (GMD, MLLIONS)						
CATEGORY	2020	2021	2022	2023	2024	TOTAL
CSP Cost	273.66	231.06	186.57	219.63	226.47	1,137.39
GRA PE & Recurrent Cost	332.79	399.35	479.22	575.06	690.07	2,476.49
Sub- total	606.45	630.41	665.79	794.69	916.54	3,613.88
GRA Projected Subvention	564.48	590.07	629.41	660.88	690.84	3,135.67
Funding Gap	(41.97)	(40.34)	(36.38)	(133.81)	(225.71)	(478.21)

The funding gap for which the intervention of development partners is sought is the difference between the total resource requirement to fully implement all activities of the Plan and the forecasted resource availability. The total resource gap of D478.21 million represents about 13% of the total resource need for the full implementation of the Corporate Strategic Plan.

5.3 Expenditure Priorities and Forecasts

As in the case of the Third Corporate Strategic Plan 2015 - 2019, the GRA faces the challenge of funding an ambitious development agenda even as it increases recurrent expenditure to meet unmet demands especially as relates to infrastructure overhaul and automation of processes. In addition, the capital expenditure backlogs carried over from the Third Plan will need to be met in this plan period. As it restructures its budget to meet the challenges of plan implementation the GRA has to also face the reality of rigidity in existing expenditure bases. In particular: Staff costs will account for about 45 per cent of recurrent expenditure in 2020, and is expected not to exceed that level during the Plan period. Fixed operating costs, including rent, telephone & utilities expenses, maintenance expenses, software maintenance and tax collection related expenses are 30 per cent of recurrent expenditures in 2020 increasing to 35 per cent by 2024. Of the total recurrent expenditure, 20 per cent is considered variable in 2020 and this percentage is expected to be maintained by end of the corporate strategic plan period.

5.4 Recurrent and Capital Expenditure

Table 9 depicts the anticipated evolution of recurrent costs during the strategic plan period.

TABLE 9: RECURRENT BUDGET (GMD, MILLIONS)						
CATEGORY	2020	2021	2022	2023	2024	TOTAL
Staff & Staff Related Cost	214.04	220.22	226.91	272.02	310.07	1,243.25
Other Operating Costs	350.44	369.85	402.49	388.86	380.77	1,892.42
Fix	245.31	258.90	281.75	252.76	247.50	1,286.21
Variable	105.13	110.96	120.75	136.10	133.27	606.21
TOTAL	564.48	590.07	629.41	660.88	690.84	3,135.67

The growth trend in fixed costs is forecasted at about 7% between 2020 to 2022 and averaged at about 10 percent during the plan period. The ratio of fixed costs as a share of non-wage recurrent expenditure will averaged at 50 per cent for the plan period. The high fixed recurrent costs is due to high building maintenance cost, software maintenance and licence, rents of more office spaces, and increases in operational costs in line with increased revenue efforts. There will also be need for additional transport related expenditures as GRA gradually replaces the old vehicle fleet as well as increase the vehicle to staff ratio to acceptable levels. There will also be additional requirements to implement the training programme envisioned under Goal 3 of the plan as well as recruitments for additional staff.

The GRA's development or capital budget will be geared towards:

- i. Scaling up ICT capacity and installation of alternative energy supply in line with the overall direction of accelerated automation, and
- ii. Implementation of the construction and renovations programme in line with GRA's strategic objective of improving the work environment.
- iii. Gradual replacement of old vehicle fleets and improving vehicle staff ratio to acceptable levels

5.5 Resource Mobilization

During the Plan period, we envisage that our development partners will play a significant role in providing support of its successful implementation taking into account that this period will see the implementation of complex and costly projects designed to drive GRA's Transformation Agenda. To this end, we have developed a Donor Coordination & Resource Mobilization Governance Framework that will guide our interactions with the development partners.

The resource mobilization agenda will be implemented as follows:

- i. Project Conceptualization, Ownership & Implementation will be the responsibility of the Reforms & Modernisation Unit under Enterprise Risk Management Reforms & Modernisation and Information Technology Department (ERM/MITD)
- ii. Donor Coordination & Advocacy will be done by the Policy, Planning & Research Unit under the Technical Services Department
- iii. The Finance Department will be tasked with Budget Analysis & Financial Reporting, and
- iv. Project Management will also be the responsibility of the ERM/MITD

We fully expect that, with this new framework, GRA should be able to mobilize an increasing share of required funds from external resources.

CHAPTER 6:

MONITORING AND EVALUATION

6.1 Introduction

Monitoring and Evaluation is geared towards identifying and measuring the gains made from specific instituted programmes and projects. Monitoring can be defined as the ongoing process of collecting and analysing information to track progress being made towards achieving the goals and objectives of a plan, project or programme and check compliance to establish standards. It helps identify trends and patterns, track and adapt strategies and actions being taken and informed decisions for project/programme management. Evaluation, on the other hand, is a rigorous and independent assessment of either completed or ongoing activities to determine the extent to which they are achieving stated objectives of a plan, project or programme and contributing to decision making . Thus the aim of monitoring and evaluation will be the administration tool of GRA in measuring and assessing the performance of the Fourth Corporate Strategic Plan, ensure compliance to standards and achieve planned results. It will guarantee effective and efficient implementation of the strategic plan initiatives and will enable early intervention and informed decision making.

Monitoring and evaluation will be a continuous process aimed at providing early indication of progress or delays/failure towards the achievement of the respective initiatives. Each Department is responsible for preparing monthly implementation reports and present it at the monthly Reforms & Modernisation Committee meetings. The Technical Services Department will consolidate the reports for the GRA Top Management. Then on a quarterly basis the monthly reports will be summarised and presented to the Board of Directors by the Director, Technical Services Department.

The M&E system will assist in the following:

- Evaluation of strategies, procedures and policies and identifying areas that need adjustment;
- Providing a framework for reporting on progress made;
- Identification of key lessons learnt;
- Improving the programming of new interventions and strategies
- Identification of delays/challenges to the implementation of the plan

An effective M&E system is thus critical to the successful implementation of the GRA Strategic Plan 2020-2024 as it forms the basis for clear and accurate reporting

on the results achieved during and at the end of the implementation of the corporate strategic plan. It also provides an opportunity for critical analysis and organizational learning, inform decision-making and impact assessment.

6.2 Guidelines for Monitoring and Evaluation

As a public sector institution, involved in the facilitation to implement public projects and programmes anchored on the National Development Plan (NDP), the GRA Corporate Strategic Plan adopts activity based budgeting based on Medium Term Fiscal Framework (MTEFF). This process creates a close link between the national priorities as set out in the NDP and also provides a mechanism to enable efficient resource allocation, strengthened accountability and performance orientation.

The M&E system for the Fourth Corporate Strategic Plan is based on the various goals, outcomes, and specific outputs that GRA envisages to achieve. Specifically, the M&E will look at the organisational level objective to ensure corrective actions are taken to avoid any deviations from the targets. Performance measures have been expressed in a manner that is as measurable as possible. The results matrix will focus on outcomes and outputs. A separate matrix has been prepared showing activities corresponding to the outputs, activity indicators, input, and indicative budget.

6.3 Monitoring and Evaluation of the Strategic Plan 2020 – 2024

The Fourth Corporate Strategic Plan identifies a set of goals, objectives and activities for which indicators were developed to measure performance in the course of the plan implementation. These indicators some of which are outcome indicators will form the basis for monitoring and evaluation. In determining the indicators and targets, GRA took cognisance of the following:

- National objectives to be achieved by the Authority as outlined in the NDP, MTEFF and other policy documents;
- Core functions of the Authority which are the mobilisation of revenue, trade facilitation and facilitating business;
- The strategic objectives of the Plan; and
- Requirements of performance management

GRA's current M&E framework exhibits dispersed responsibility with the Directorate of Technical Service being responsible for monitoring the Authority's programme. To ensure overall coordination of the M&E framework within the Authority, a separate GRA M&E Section was set up within the Technical Services Department. The Section is responsible for:

- i. Ensuring preparation of GRA wide annual workplans for plan implementation and their cascading to individual Departments,
- ii. Providing a framework, including policies and procedures and standardized templates, for reporting on a quarterly, semi-annual and annual basis,
- iii. Generating, maintaining and reviewing a set of key performance indicators drawn from the M&E framework of the Plan,
- iv. Carrying out periodic visits to project and programme offices to ensure reported implementation conforms to facts on the ground,
- v. Co-ordinate meetings to review progress and resolve issues that may arise in implementation,
- vi. Provide relevant reports to the Top management and the Board to ensure that management are fully appraised of the implementation status for the Plan.

6.4 MONITORING AND EVALUATION PLAN

Monitoring and Evaluation activities will be conducted on quarterly basis and management reports prepared. The reports will rely mainly on data provided by the Departments. In addition, field and impact evaluations will be conducted as explained below.

- i. **Field evaluation:** This will be conducted for selected initiatives to assess the level of implementation, identify challenges facing implementation and verify actual performance on the ground. It will also provide qualitative information to supplement the quantitative data provided by Departments.
- ii. **Impact evaluation:** We shall use impact evaluation to help us estimate causal effect of a programme on outcomes of interest. Impact evaluation follows through from evidence to policy, helping establish whether the real worth of investment in the project has been realized and assessing the extent to which changes can be attributed to interventions being evaluated.

The following criteria, adapted from World Bank, will guide selection of projects/ programmes for impact evaluation:

Relevance to vision, mission and national policy objectives,

- ◆ Innovative approach,
- ◆ Expected impact,
- ◆ Duration within which outcomes are expected,
- ◆ Size of the project budget,
- ◆ Availability and quality of existing information, and
- ◆ Project stage (at the project prioritization stage, the following will be considered: quality, cost efficiency, impact, feasibility and novelty).

We expect that the impact evaluation will help us to make decisions on:

- a) Closure of projects that are not achieving their objectives,
- b) Review/modification or expansion of projects that are likely or have the potential to achieve their objectives,
- c) Full rollout of successful pilot projects/ innovations etc., and
- d) Determine whether the resources used were worth.

6.5 Impact Evaluation Framework

The framework for impact evaluation adopted from the KRA's 7th Corporate Plan (2018 – 2021) as shown in Table 10 below consisting of the components and their respective requirements.

Table 10: Impact Evaluation Framework	
Inputs	• Total direct cost of the project or programme (budget)
	• Status of project initiatives and KPIs (Baseline)
Process	• Recruitment of taxpayers
	• Recruitment/training of staff • Resolution of tax cases
	• Automation of processes
Outputs	Deliverables upon implementation of the project interventions:
	• Revenue raised
	• Taxpayers recruited
	• Cases resolved
	• Processes automated
	• Staff recruited/trained etc.
Outcome/Impact	Different methodologies will be applied in measuring the impact.
	Some measures of the expected outcome as a result of implementation of the projects are as follows:
	• Return on investment
	• Cost effectiveness
	• Efficiency in service delivery
	• Staff productivity
Reporting approach	• Report to Management
	• Report to the Board
Use of outputs by Departments	• Recommendations incorporated in the Departmental Annual Plans
	• Monitoring to be undertaken

MONITORING & EVALUATION PLAN MATRIX

Targets to be achieved	Unit of measure	Baseline/ 2019	2020		2021		2022		2023		2024	
			Target	Actual								
Goal 1: Maximize Revenue Mobilization												
OBJ 1.1 Increase revenue collections as share of GDP												
1. Attain Revenue to GDP ratio of 15.7%	%	12.8%	13.3%		13.8%		14.5%		15.1%		15.7%	
2. Attain 6% VAT/GDP Ratio	%	4.5%	4.8%		5.1%		5.4%		5.7%		6.0%	
3. Revenue collection	GMD (Millions)	11,350	-		-		-		-		-	
4. Increase active taxpayer population to 49,982	No.	16,567	20,645		25,738		32,100		40,050		49,982	
5. Larger Taxpayers to 400,	No.	320	336		352		368		384		400	
6. Medium taxpayers and Small taxpayers to 49,582	No.	16,247	20,309		25,386		31,732		39,666		49,582	
7. Reduce Duty Waiver to GDP ratio (excluding to infrastructural projects) to 1.8%		2.6%	2.5%		2.3%		2.1%		1.9%		1.8%	
OBJ 1.2. Improve compliance through process enhancement and risk-based compliance management												
8. Achieve VAT Gross Compliance Ratio (GCR) of 45.2%	%	26.6%	30.3%		34.0%		37.8%		41.5%		45.2%	
9. Achieve 100% on-time filing rate for Large Taxpayer	%	80.0%	84.0%		88.0%		92.0%		96.0%		100.0%	

Targets to be achieved	Unit of measure	Baseline/ 2019	2020		2021		2022		2023		2024	
			Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target	Actual
10. Achieve 95% on-time payment rate for Large Taxpayers	%	50.0%	59.0%		68.0%		77.0%		86.0%		95.0%	
11. Achieve 24-hour average cargo Clearance time	Hours	192	159		124		90		58		24	
12. Achieve 3% cost of collection	%	4.5%	4.5%		4.0%		3.5%		3%		3%	
1.3. Increase access to GRA services (New Offices in less accessible areas)												
13. Open at least 2 New Tax Offices	No.	-					Sibanor Tax Office		Kaur Tax Office			
14. Engage all the 13 Commercial Banks for revenue payments	No.	6	10		13							
15. Engage at least 3 GSM companies for the payment of revenues	No.	-			1		2					
16. Increase online filing rate to at least 85%	%	0%			50%		60%		70%		85%	
17. Increase share of e-payment to at least 75% of total revenue received	%	38.2%	45.2%		52.2%		59.8%		67.4%		75.0%	
18. Increase share of e-payment transactions to 80%	%	0%	10%		20%		60%		70%		80%	
1.4. Strengthen the revenue laws												

Targets to be achieved	Unit of measure	Baseline/ 2019	2020		2021		2022		2023		2024	
			Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target	Actual
19. Achieve enactment of new Revenue Laws (GRA Act, IVAT Act and regulations, CE Act and regulations)	Status		Enactment of GRA Act, IVAT Act and Regulations, publication		Enactment of CE Act and Regulations, publication							
20. Train at least 400 staff on the revenue laws	No.	-	80		80		80		80		80	
21. Sensitise at least 250 stakeholders on the revenue laws	No.	-	50		50		50		50		50	
1.5. Strengthen Intelligence, investigation and data management to support evidence based decision making												
22. Sign MOUs with at least 6 Stakeholders on exchange of information (SSHC, CBG, Councils, MOJ, GIEPA, GCCCI)	No	3 (GBoS, PURA, FIU)	5		7		9					
23. Procure at least 2 data analysis and survey packages (CS-Pro, STATA, etc.)	Status	-	CS-PRO procured and staff trained		1 (STATA)							
24. Train at least 20 staff to professional level on at least 2 data analysis software	No.	-	10		10							
25. Conduct at least 2 GRA internal surveys (perception or policy)	No.	1	2				3				4	

Targets to be achieved	Unit of measure	Baseline/ 2019	2020		2021		2022		2023		2024	
			Target	Actual								
26. Train at least 10 staff on intelligence and investigation to professional levels	No.	-	2		2		2		2		2	
1.6. Enhance Revenue arrears collection and management												
27. Value of core tax arrears as a percentage of core total tax collected	%	18.1%	16.1%		14.1%		12.1%		10.1%		8.1%	
28. Achieve value of core tax arrears less than 12 months/Value of core tax arrears that are more than 12 months to less than 25%	75%	-	60%		50%		40%		30%		20%	
1.7. Strengthen Audits, PCA and Enforcement capacities												
29. Complete 180 comprehensive tax audits	No.	25	36		36		36		36		36	
30. Achieve 500 tax desk audits	No.	75	100		100		100		100		100	
31. Conduct at least 500 issue-oriented audits	No.	50	100		100		100		100		100	
32. Complete 50 comprehensive PCA Audits	No.	2	10		10		10		10		10	
33. Train at least 100 staff in Audits	No.											
34. Staff to Tax Audit competency level 2	No.		20									
35. Staff from Tax Audit Competency 2 to 3	No.				20							

Targets to be achieved	Unit of measure	Baseline/ 2019	2020		2021		2022		2023		2024	
			Target	Actual								
36. Staff to PCA Competency Level 2	No.		15									
37. Staff from PCA Competency Level 2 to 3	No.				15							
38. Staff to Internal Audit competency level 2	No.		1				1					
39. Staff of Internal Audit competency level 2 to 3	No.		6				2					
40. Staff from Internal Audit Competency level 3 to 4	No.		2				3					
41. Conduct at least 10 joint audits	No.	2	2		2		2		2		2	
42. Carry-out at least 20 joint enforcement exercises per annum	No.	17	20		20		20		20		20	
Goal 2: Optimize client service delivery for improved customer relation and corporate image												
2.1 Improve public trust in the integrity, professional competence and staff service delivery												
43. Attain 90% customer satisfaction rate	%	74.8%	77.9%		81.0%		84.0%		87.1%		90.2%	
44. Achieve at least 90% electronic filing rate	%	0.0%	0	0	50%		60%		75%		90%	
45. Achieve 120 Ranking in Paying Taxes indicators of Doing Business Report	Rank	155	148		141		134		127		120	
46. Reduce VAT refunds clearance time to 21 days or	Days	33	30		28		26		24		21	

Targets to be achieved	Unit of measure	Baseline/ 2019	2020		2021		2022		2023		2024	
			Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target	Actual
less												
47. Improve trading across borders ranking to 98.	Rank	113	110		107		104		101		98	
48. Improve perception on whether GRA Services are prone to corruption to 5%	%	17.7% (2018)			10.7%						5%	
49. Improve proportion of establishments claiming to have paid facilitation fee due to fear of delay in service provision to 3%	%	15.9%			8.0%						3.0%	
50. Customer perception of GRA staff adherence to core values to 95%	%	79.4% (2018)			85.0%						95.0%	
51. Taxpayer Charter reviewed and published	Status	Existing Taxpayer Charter	Revised Taxpayer Charter								Revised Taxpayer Charter	
2.2 Enhance Partnership and stakeholder engagement												
52. Stakeholder engagement strategy developed	Status	Draft Stakeholder Engagement Strategy	Approved Stakeholder Engagement Strategy									
53. Carry out at least 5 media briefings on GRA activities	No.	None	4		4		4		4		4	
54. All information Brochures up-to-date and downloadable from website	Status	18 Brochures (9 DTD, 9 CED)	5 (3 new brochures and 2 revisions)									

Targets to be achieved	Unit of measure	Baseline/ 2019	2020		2021		2022		2023		2024	
			Target	Actual								
55. Conduct 440 interactive radio programs	No.	44	88		88		88		88		88	
56. Conduct at least 25 outreach programs with stakeholders	No.	4	5		5		5		5		5	
2.3. Strengthen dispute resolution mechanism												
57. Complete at least 60% cases of tax disputes submitted to the tribunal	%	-	20%		30%		40%		50%		60%	
58. Reduce the value of year-end stock of objections (administrative disputes) as a percentage of total net tax collected by 10% annually	%	-										
59. Improve resolution of objections cases to at least 10 days	Days	30 days	26		22		18		14		10	
Goal 3: Consolidate the HR & Admin gains to enhance staff competencies and inclusiveness for improved productivity.												
3.1 Strengthen Human Resource and Admin systems, practices, processes and procedures												
60. Achieve overall gender ratio of 60:40	Ratio	70:30	68:32		66:34		64:36		62:38		60:40	
61. Achieve employee satisfaction rate of 95%	%	-	85%						95%			
62. Improve Senior Management gender ratio to 70:30	Ratio	85:15	82:18		79:21		76:24		73:27		70:30	

Targets to be achieved	Unit of measure	Baseline/ 2019	2020		2021		2022		2023		2024	
			Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target	Actual
63. Improve Customs Department gender ratio to 75:25	Ratio	88:12	86:14		83:17		80:20		77:23		75:25	
64. Recruit 160 new staff:												
CED	No.	242	261		269		279		280			
DTD	No.	190	195		202		209		216		223	
OFFICE OF CG	No.	21	31		39		45					
TSD	No.	11	12		13		14					
ERM	No.	18	21		26		27					
FINANCE & ACCOUNTING	No.	91	101		106		107		109		111	
HR & ADMIN.	No.	184	194		202		204		208		212	
LEGAL	No.	4	5		6		7		8		9	
3.2 Efficient training management processes and systems												
65. Conduct at least 5 orientation trainings for new staff												
66. Staff Service Rule Revised and published	Status	Staff Service Rule 4th Edition	Revised Staff Service Rule 5th Edition						Revised Staff Service Rule 6th Edition			
67. Staff Code of Conduct Revised and published	Status	Existing Code of Conduct							Staff Code of Conduct published			
68. Training Plan Developed and updated	Status	Approved Training Plan 2019	Approved Training Plan		Approved Training Plan		Approved Training Plan		Approved Training Plan		Approved Training Plan	
69. Achieve 50 staff completion at Bachelor's Degree Level	No.	6	10		10		10		10		10	
70. Achieve 40 staff completion of Master's degree	No.	4	8		8		8		8		8	

Targets to be achieved	Unit of measure	Baseline/ 2019	2020		2021		2022		2023		2024	
			Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target	Actual
71. Train 500 staff in short training courses	No.	75	100		100		100		10		100	
72. Records Management System developed and operationalised	Status		Record Management System operationalised									
73. Gender and diversity plan developed and implemented	Status	-	Approved Gender and Diversity Policy and Plan									
74. Training curriculum developed on GRA Staff Induction	Status	-	Approved GRA Induction Training Curriculum									
3.3 Enhance modern infrastructure, efficient transport services and energy generating systems												
75. Funding for the Construction of Training School secured	Status	None	Funding Proposals		Funding Proposals		Funding Proposals					
76. Complete construction of GRA Training School	Status	Training Block							Commencement of Construction		Completion of construction	
77. Complete construction of at least 4 Offices and 4 staff residence quarters	No.		2		1						1	
78. Complete the rehabilitation of 4 GRA Offices and staff residences	No.	-			1		1		1		1	
79. Procure at least one Minibus for staff	No.	-									1	

Targets to be achieved	Unit of measure	Baseline/ 2019	2020		2021		2022		2023		2024	
			Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target	Actual
80. All GRA Offices and residences provided alternative energy supply	No.	15	17		18		19		20		21	
81. CCTV provided and maintained at Revenue House and KRO	Status	-	Revenue House installed with CCTV security cameras		Kanifing Revenue Office installed with CCTV security cameras							
Goal 4: Transform business procedures and processes by leveraging ICT for improved efficiency												
4.1: Put in place effective and efficient service channels for improved service delivery to taxpayers.												
82. All GRA forms, guides and relevant materials accessible and downloadable from the GRA website (53)	Status	47	49		51		53					
83. GRA website upgraded	Status	Existing website	Website upgrade completed									
84. Web portal for e-services implemented	Status	-	E-Service design completed		E-service piloted		E-service deployed					
85. Online filing infrastructure in place	Status	-	E-filing functionality designed		Functionality developed, Piloting report		E-filing deployed					
4.2 Improve the payment systems of the Authority												
86. E-payment strategy developed	Status	None	Approved E-payment strategy									
87. Quality Assurance (QA) Test on e-payment functionality conducted	Status						QAT report					

Targets to be achieved	Unit of measure	Baseline/ 2019	2020		2021		2022		2023		2024	
			Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target	Actual
88. At least 3 GSM companies engaged for revenue payment	No.	-					1		1		1	
89. Achieve 10% share of revenues collected through GSM as a percentage of total collection	%	-					3%		7%		10%	
90. Achieve 20% share of payment transactions through Mobile platform as a percentage of total payment transactions	%	-					5%		10%		20%	
4.3. Implement robust Revenue Administration systems												
91. GAMTAXNET system replaced with new IT system	Status	GAMTAXNET					Deploy new system					
92. ASYCUDA ++ upgraded to the ASYCUDA World Version	Status	ASYCUDA ++			Deploy ASYCUDA WORLD							
93. GRA IT Systems Interfaced	Status	None					Systems interfaced (ASYCUDA and others)					
94. GRA IT systems interfaced with other systems (IFMIS)	Status	None							GRA IT systems interfaced with other stakeholder systems)			
4.4. Implement Trade facilitation initiatives												
95. At least 15 importers registered under	No.	-	3		3		3		3		3	

Targets to be achieved	Unit of measure	Baseline/ 2019	2020		2021		2022		2023		2024	
			Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target	Actual
the AEO program												
96. Cargo Tracking System implemented	Status				Cargo Tracking System implemented							
97. Conduct at least 10 bilateral Customs Cooperation meetings	No.	1	2		2		2		2		2	
98. Up-to-date risk registers developed and maintained for all operations	No.	2	3		4		5		6		8	
99. Follow-up TRS conducted	Status	2019 TRS Report			2021 TRS Report				2023 TRS Report			
100. Non-intrusive technologies procured and utilised at the following GRA Offices (Amdallai, Farafenni, Basse, Giborroh and Airport)	Status	1 (Seaport)	2		3		5		6		8	
4.5. Automate business processes and procedures												
101. Gain access to high speed fibre optic internet connections for all GRA Offices	No.	Revenue House, and KRO	4 (Talinding, Serrekunda, Welingara, Brusubi)		9 (Barra, Amdallai, Tangi, Brikama, Airport, Oil Deport, Giborroh, soma Tax and Customs,)		8 (Farafenni Tax and Customs, Kaur customs, Brikamaba, Bansang, Basse, Sabi, Niamanarr)		2 (Sibanor and Kaur Tax Offices)			
102. Robust cyber security system in place	Status	-	Robust Cyber Security in place									

Targets to be achieved	Unit of measure	Baseline/ 2019	2020		2021		2022		2023		2024	
			Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target	Actual
103. Comprehensive ICT audit completed	Status	None	Comprehensive ICT audit completed									
104. EPICOR 10 and IFMIS upgrade implemented	Status	EPICOR 9	EPICOR 10 and IFMIS upgrade completed									
105. Data center Stack Solution for Virtualization completed	Status	None			Data center Stack Solution for Virtualization completed							
106. ECOWAS Regional Transit Mode (SIGMA) Implemented	Status	None	ECOWAS Regional Transit Mode (SIGMA) Implemented									
107. Data center Stack Solution for Virtualization implemented	Status	None			Data center Stack Solution for Virtualization implemented							
108. Finance & Accounting Manual reviewed and updated	Status	Existing Finance & Accounting Manual	Approved Revised Finance & Accounting Manual									
Goal 5: Strengthen Oversight Mechanisms and M & E program												
5.1: Strengthen effective oversight management mechanisms												
109. At least 85 Board and Special Meetings held	No.	15	17		17		17		17		17	
110. At least 120 Board Committee meetings held	No.	24	24		24		24		24		24	
111. At least 60 Top Management meetings held	No.	12	12		12		12		12		12	

Targets to be achieved	Unit of measure	Baseline/ 2019	2020		2021		2022		2023		2024	
			Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target	Actual
112. At least 60 Senior Management meetings held	No.	12	12		12		12		12		12	
113. At least 60 Reforms & Modernisation Committee meetings held	No.	12	12		12		12		12		12	
5.2 Strengthen effective M&E systems for the delivery of the strategic plan and other operational activities												
114. Financial statements and activity reports prepared and submitted within statutory deadlines (1st Quarter)	Status	Financial Statement and Activity Report 2017	Financial Statement and Activity Reports for 2018 and 2019		Financial Statement and Activity Reports for 2020		Financial Statement and Activity Reports for 2021		Financial Statement and Activity Reports for 2022		Financial Statement and Activity Reports for 2023	
115. Annual Audit Plans developed and finalised on time	Status	Approved Audit Plans 2019	3 (Approved Tax Audit, PCA and Internal Audit plans)		3 (Approved Tax Audit, PCA and Internal Audit plans)		3 (Approved Tax Audit, PCA and Internal Audit plans)		3 (Approved Tax Audit, PCA and Internal Audit plans)		3 (Approved Tax Audit, PCA and Internal Audit plans)	
116. Audit reports submitted on time	Status	Audit reports	Quarterly reports of PCA, Tax Audit and Internal Audit		Quarterly reports of PCA, Tax Audit and Internal Audit		Quarterly reports of PCA, Tax Audit and Internal Audit		Quarterly reports of PCA, Tax Audit and Internal Audit		Quarterly reports of PCA, Tax Audit and Internal Audit	
117. Monthly Management reports on the CSP prepared and present to RMC	Status	Minutes of Reforms & Modernisation Committee Meetings	Monthly Reports on CSP Implementation by HoDs		Monthly Reports on CSP Implementation by HoDs		Monthly Reports on CSP Implementation by HoDs		Monthly Reports on CSP Implementation by HoDs		Monthly Reports on CSP Implementation by HoDs	
118. Quarterly M & E reports for the CSP developed and presented to Management and Board	Status	Quarterly Reports	Quarterly M & E on the CSP implementation		Quarterly M & E on the CSP implementation		Quarterly M & E on the CSP implementation		Quarterly M & E on the CSP implementation		Quarterly M & E on the CSP implementation	

Targets to be achieved	Unit of measure	Baseline/ 2019	2020		2021		2022		2023		2024	
			Target	Actual	Target	Actual	Target	Actual	Target	Actual	Target	Actual
119. M&E software (e.g. Balance Score Card) procured and used	Status	None	M & E Software procured									
120. Train at least 50 staff on the M & E software	No.	-	10		10		10		10		10	
121. Mid-term review of the CSP conducted	Status	CSP 2015 - 2019					Mid-term CSP Review Report					
122. Evaluation of the CSP conducted	Status	Evaluation Report of CSP 2015 - 2020									Evaluation report	

IMPLEMENTATION MATRIX

Strategy	Activities	Key Performance Indicators	Unit of measure	Baseline/ 2019	2020	2021	2022	2023	2024	Total Cost (GMD, Millions)
					Target	Target	Target	Target	Target	
Goal 1: Maximize Revenue Mobilization										150.98
OBJ 1.1 Increase revenue collections as share of GDP										27.28
	1.1.1. Implement enforcement activities	Revenue to GDP ratio	%	12.8%	13.3%	13.8%	14.5%	15.1%	15.7%	
	1.1.2. Implement risk based control on transit goods	VAT/GDP Ratio	%	4.5%	4.8%	5.1%	5.4%	5.7%	6.0%	
	1.1.3. Conduct risk based PCA and tax audit	Revenue collected	GMD (Millions)	11,350	13,305	15,359	17,859	20,490	23,309	
	1.1.4. Institute legal recovery actions against non-compliant taxpayers	New Active taxpayer recruited	No.	16,567	20,645	25,738	32,100	40,050	49,982	
	1.1.5. Broaden taxpayer base through increased taxpayer registration	Larger Taxpayers recruited	No.	320	336	352	368	384	400	

Strategy	Activities	Key Performance Indicators	Unit of measure	Baseline/ 2019	2020	2021	2022	2023	2024	Total Cost (GMD, Millions)
					Target	Target	Target	Target	Target	
	1.1.6. Increase partnership and collaboration with relevant stakeholders for improved compliance	Medium taxpayers and Small taxpayers recruited	No.	16,247	20,309	25,386	31,732	39,666	49,582	
		Duty Waiver to GDP ratio		3.0%	2.7%	2.3%	1.8%	1.4%	1.0%	
Obj 1.2. Improve compliance through process enhancement and risk-based compliance management										39.11
	1.2.1. Develop and implement strategies to include informal and micro-enterprise sectors into the tax base	VAT Gross Compliance (GCR) ratio	%	26.6%	30.3%	34.0%	37.8%	41.5%	45.2%	
	1.2.2. Implement block management system for the informal and small enterprises	On-time filing rate for Large Taxpayer	%	80.0%	84.0%	88.0%	92.0%	96.0%	100.0%	

Strategy	Activities	Key Performance Indicators	Unit of measure	Baseline/ 2019	2020	2021	2022	2023	2024	Total Cost (GMD, Millions)
					Target	Target	Target	Target	Target	
	1.2.3. Implement strategies to improve compliance in the professional sector (e.g. entertainers, doctors, engineers, accountants, lawyers and consultants) and State Owned Enterprises	On-time payment rate for Large Taxpayers	%	50.0%	59.0%	68.0%	77.0%	86.0%	95.0%	
	1.2.4. Develop and implement a compliance improvement strategy	Average cargo Clearance time	Hours	192	159	124	90	58	24	
	1.2.5. Implement a compliance management program that segments clients by sector	Cost of collection rate	%	4.5%	4.5%	4.0%	3.5%	3%	3%	
	1.2.6. Implement the enterprise risk									

Strategy	Activities	Key Performance Indicators	Unit of measure	Baseline/ 2019	2020	2021	2022	2023	2024	Total Cost (GMD, Millions)
					Target	Target	Target	Target	Target	
	management policy and strategy									
	1.2.7. Create a Risk Management Section under the DTD Headquarter Function									
	1.2.8. Strengthen Customs Risk Management and PCA Sections									
	1.2.9. Implement Excise stamps on excisable goods (cigarette and locally manufactured alcoholic beverages)									
	1.2.10. Improve voluntary compliance level									
	1.2.11. Maintain a reliable									

Strategy	Activities	Key Performance Indicators	Unit of measure	Baseline/ 2019	2020	2021	2022	2023	2024	Total Cost (GMD, Millions)
					Target	Target	Target	Target	Target	
	taxpayer database & ledgers									
1.3. Increase access to GRA services (New Offices in less accessible areas)										5.23
	1.3.1. Open new offices in strategic locations	New Tax Offices opened	No.	-			Sibanor Tax Office operationalise d	Kaur Tax Office Operationalise d		
	1.3.2. Increase collaboration with commercial banks & telecoms for revenue collections	Number of Commercial Banks engaged for revenue payments	No.	6	10	13				
		GSM companies engaged for the payment of revenues	No.	-		1	2			
		Online filing rate	%	0%		50%	60%	70%	85%	
		Share of e-payment of total revenue received	%	38.2%	45.2%	52.2%	59.8%	67.4%	75.0%	
		Share of e-payment transactions to total transactions	%	0%	10%	20%	60%%	70%	80%	

Strategy	Activities	Key Performance Indicators	Unit of measure	Baseline/ 2019	2020	2021	2022	2023	2024	Total Cost (GMD, Millions)
					Target	Target	Target	Target	Target	
1.4. Strengthen the revenue laws										29.43
	1.4.1. Enact the revised Income & Value Added Tax Act and Customs & Excise Act legislations	New Revenue Laws enacted (GRA Act, IVAT Act and regulations, CE Act and regulations)	Status		Enactment of GRA Act, IVAT Act and Regulations, publication	Enactment of CE Act and Regulations, publication				
	1.4.2. Establish a process for annual review and amendment of the revenue laws (revenue measures through gazetting)	Number of staff trained on the revenue laws	No.	-	80	80	80	80	80	
	1.4.3. Sensitise staff and stakeholders on the revenue laws	Number of stakeholders sensitised on the revenue laws	No.	-	50	50	50	50	50	
1.5. Strengthen Intelligence, investigation and data management to support evidence based decision making										24.19
	1.5.1. Strengthen intelligence, research and data analytics functions to support	MOUs Signed with Stakeholders on exchange of information (SSHC, CBG, Councils,	No	3	5	7	9			

Strategy	Activities	Key Performance Indicators	Unit of measure	Baseline/ 2019	2020	2021	2022	2023	2024	Total Cost (GMD, Millions)
					Target	Target	Target	Target	Target	
	compliance activities	MOJ,GIEPA, GCCI)								
	1.5.2. Build staff capacities in research and statistics and data analytics to support evidence-based decision making	Data analysis and survey packages (CS-Pro, STATA, etc.) procured	No	0	1 (CS-PRO)	1 (STATA)				
	1.5.3. Develop and implement a VAT Compliance improvement plan	Staff trained to professional level on at least 2 data analysis software	No.	0	10	10				
	1.5.4. Develop and implement data and information sharing mechanisms under the various Exchange of Information Agreements.	GRA internal surveys (perception or policy) conducted	No.	1	2		3		4	
	1.5.5. Enhance intelligence-driven	Staff trained on intelligence and	No.	0	2	2	2	2	2	

Strategy	Activities	Key Performance Indicators	Unit of measure	Baseline/ 2019	2020	2021	2022	2023	2024	Total Cost (GMD, Millions)
					Target	Target	Target	Target	Target	
	investigation.	investigation to professional level								
	1.5.6. Develop and implement informant policy	Informant sector policy developed	Status	Nil	Approved Informant Policy					
1.6. Enhance Revenue arrears collection and management										0.42
	1.6.1. Strengthen arrears collection enforcement	Share of core tax arrears as a percentage of total core taxes collected	%	18.1%	16.1%	14.1%	12.1%	10.1%	8.1%	
		Proportion of core tax arrears less than 12 months against Value of core tax arrears that are more than 2 months	75%	0	60%	50%	40%	30%	20%	
1.7. Strengthen Audits, PCA and Enforcement capacities										25.32
	1.7.1. Strengthen PCA and Tax Audit capacities	Comprehensive tax audits completed	No.	25	36	36	36	36	36	
	1.7.2. Build staff capacity in Oil and Gas taxation	Desk audits completed	No.	75	100	100	100	100	100	

Strategy	Activities	Key Performance Indicators	Unit of measure	Baseline/ 2019	2020	2021	2022	2023	2024	Total Cost (GMD, Millions)
					Target	Target	Target	Target	Target	
		issue-oriented audits completed	No.	50	100	100	100	100	100	
		Comprehensive PCA Audits completed	No.	2	10	10	10	10	10	
		Train at least 100 staff in Audits	No.							
		Staff trained to Tax Audit competency level 2	No.		20					
		Staff trained from Tax Audit Competency 2 to 3	No.			20				
		Staff trained to PCA Competency Level 2	No.		15					
		Staff trained from PCA Competency Level 2 to 3	No.			15				
		Staff trained to Internal Audit competency level 2	No.		1		1			
		Staff trained from Internal Audit	No.		6		2			

Strategy	Activities	Key Performance Indicators	Unit of measure	Baseline/ 2019	2020	2021	2022	2023	2024	Total Cost (GMD, Millions)
					Target	Target	Target	Target	Target	
		competency level 2 to 3								
		Staff trained from Internal Audit Competency level 3 to 4	No.		2		3			
		Joint audits conducted per annum	No.	2	2	2	2	2	2	
		Joint enforcement exercises carried out per annum	No.	17	20	20	20	20	20	
		Staff trained to expert level in oil and gas sector taxation	No.	0	4	4	4	4	4	4
Goal 2: Optimize client service delivery for improved customer relation and corporate image										69.75
2.1 Improve public trust in the integrity, professional competence and staff service delivery										59.26
	2.1.1. Develop and implement staff integrity policy and strategy	Customer satisfaction rate	%	74.8%	77.9%	81.0%	84.0%	87.1%	90.2%	
	2.1.2. Institutionalise the integrity initiatives	Electronic returns filing rate	%	0.0%	0	50%	60%	75%	90%	

Strategy	Activities	Key Performance Indicators	Unit of measure	Baseline/ 2019	2020	2021	2022	2023	2024	Total Cost (GMD, Millions)
					Target	Target	Target	Target	Target	
	within the business processes and procedures of the Authority									
	2.1.3. Establish and operationalise an Internal Affairs Section	Ranking in Paying Taxes in World Bank Doing Business Report	Rank	155	148	141	134	127	120	
	2.1.4. Strengthen Internal Audit controls	VAT refunds clearance time	Days	33	30	28	26	24	21	
	2.1.5. Build and promote strong corporate culture around institutional core values	Ranking in trading across borders in the annual WB Doing Business Report	Rank	113	110	107	104	101	98	
	2.1.6. Conduct service delivery surveys every 2 years	Perception rate on whether GRA Services are prone to corruption	%	17.7% (2018)		10.7%			5%	
	2.1.7. Implement taxpayer appreciation initiatives.	Proportion of establishments claiming to have paid facilitation fee due to fear of delay in service provision	%	15.9%		8.0%			3.0%	

Strategy	Activities	Key Performance Indicators	Unit of measure	Baseline/ 2019	2020	2021	2022	2023	2024	Total Cost (GMD, Millions)
					Target	Target	Target	Target	Target	
	2.1.8. Implement client support and customer service initiatives.	Customer perception rate of GRA staff adherence to core values	%	79.4% (2018)		85.0%			95.0%	
		Copy of reviewed and published Taxpayer Charter	Status	Existing Taxpayer Charter	Revised Taxpayer Charter				Revised Taxpayer Charter	
2.2 Enhance Partnership and stakeholder engagement										0.30
	2.2.1. Develop and implement stakeholder engagement strategy	Approved stakeholder engagement strategy	Status	Draft Stakeholder Engagement Strategy	Approved Stakeholder Engagement Strategy					
	2.2.2. Develop and implement a Communication Strategy	Media briefings on GRA activities conducted	No.	None	4	4	4	4	4	
	2.2.3. Develop & implement Public Relations (PR) initiatives.	Number of up-to-date information Brochures downloadable from website	Status	18 Brochures (9 DTD, 9 CED)	5 (3 new brochures and 2 revisions)					
		interactive radio programs conducted	No.	44	88	88	88	88	88	

Strategy	Activities	Key Performance Indicators	Unit of measure	Baseline/ 2019	2020	2021	2022	2023	2024	Total Cost (GMD, Millions)
					Target	Target	Target	Target	Target	
		Outreach programs with stakeholders conducted	No.	4	5	5	5	5	5	
2.3. Strengthen dispute resolution mechanism										9.90
	2.3.1. Support the tribunal in raising public awareness of its functions	Cases of tax disputes successfully completed by the tribunal	%	0	20%	30%	40%	50%	60%	
	2.3.2. Review and strengthen appeal and dispute resolution mechanisms	Recoveries from tax dispute cases	GMD Million	75.00	82.50	90.75	99.83	109.81	120.79	
		Share of year-end stock of objections (administrative disputes) as a percentage of total net tax collected	%	0						
		Objections cases concluded	Days	30 days	26	22	18	14	10	
Goal 3: Consolidate the HR & Admin gains to enhance staff competencies and inclusiveness for improved productivity										706.72
3.1 Strengthen Human Resource and Admin systems, practices, processes and procedures										247.06

Strategy	Activities	Key Performance Indicators	Unit of measure	Baseline/ 2019	2020	2021	2022	2023	2024	Total Cost (GMD, Millions)
					Target	Target	Target	Target	Target	
	3.1.1 Raise awareness on HR & Admin documents and processes	Overall gender ratio	Ratio	70:30	68:32	66:34	64:36	62:38	60:40	
	3.1.2 Improve HR & Admin Services	Employee satisfaction rate	%	0	85%			95%		
	3.1.3 Maintain an up-to-date HR & Admin Systems	Senior Management gender ratio	Ratio	85:15	82:18	79:21	76:24	73:27	70:30	
	3.1.4 Strengthen Staff Integrity, Motivation and Retention	Customs Department gender ratio	Ratio	88:12	86:14	83:17	80:20	77:23	75:25	
	3.1.5 Enhance the Performance Management System	Recruitment of 160 new staff:								
	3.1.6 Promote Gender Equity and Diversity	New CED Staff recruited	No.	242	261	269	279	280		
		New DTD staff recruited	No.	190	195	202	209	216	223	
		New Office of CG Staff Recruited	No.	21	31	39	45			
		New TSD Staff Recruited	No.	11	12	13	14			

Strategy	Activities	Key Performance Indicators	Unit of measure	Baseline/ 2019	2020	2021	2022	2023	2024	Total Cost (GMD, Millions)
					Target	Target	Target	Target	Target	
		New ERM/MIT staff recruited	No.	18	21	26	27			
		New FINANCE & ACCOUNTING staff Recruited	No.	91	101	106	107	109	111	
		New HR & ADMIN. Recruited	No.	184	194	202	204	208	212	
		New LEGAL & Board Service staff recruited	No.	4	5	6	7	8	9	
3.2 Efficient training management processes and systems										11.86
	3.2.1 Strengthen staff training and development	Orientation trainings conducted								
		Approved Revised Staff Service Rule	Status	Staff Service Rule 4th Edition	Revised Staff Service Rule 5th Edition			Revised Staff Service Rule 6th Edition		
		Approved Revised Staff Code of Conduct	Status	Existing Code of Conduct				Staff Code of Conduct published		
		Approved annual Training Plan	Status	Approved Training Plan 2019	Approved Training Plan	Approved Training Plan	Approved Training Plan	Approved Training Plan	Approved Training Plan	

Strategy	Activities	Key Performance Indicators	Unit of measure	Baseline/ 2019	2020	2021	2022	2023	2024	Total Cost (GMD, Millions)
					Target	Target	Target	Target	Target	
		Number of Completion at Bachelor's Degree level training	No.	6	10	10	10	10	10	
		Number of Completion of Master's degree /ACCA training	No.	4	8	8	8	8	8	
		Number of staff trained on short training courses	No.	75	100	100	100	10	100	
		Records Management System developed and operationalised	Status		RMS operational ised					
		Approved Gender and diversity plan and implementation report	Status	0	Approved Gender and Diversity Policy and Plan					
		Approved GRA Staff Induction curriculum	Status	0	Approved GRA Induction Training Curriculum					
3.3 Enhance modern infrastructure, efficient transport services and energy generating systems										447.80

Strategy	Activities	Key Performance Indicators	Unit of measure	Baseline/ 2019	2020	2021	2022	2023	2024	Total Cost (GMD, Millions)
					Target	Target	Target	Target	Target	
	3.3.1 Build and/or rehabilitate Offices and Residences	Funding for Construction of Training School secured	Status	None	Funding Proposals	Funding Proposals	Funding Proposals			
	3.3.2 Maintain GRA buildings and renew Contracts for rented Offices & Residences	Certificate of completion for new GRA Training School	Status	Training Block				Commencement of Construction	Completion of construction	
	3.3.3 Improve access and emergency exits at GRA Offices and Residences	Construction of at least 4 Offices and 4 staff residence quarters completed	No.		2	1			1	
	3.3.4 Maintain a robust Transport System	Rehabilitation of 4 GRA Offices and staff residences completed	No.	0		1	1	1	1	
	3.3.5 Maintain efficient Energy Generating Systems	Minibus for staff procured	No.	0					1	
		All GRA Offices and residences provided alternative energy supply	Status	15	17	18	19	20	21	

Strategy	Activities	Key Performance Indicators	Unit of measure	Baseline/ 2019	2020	2021	2022	2023	2024	Total Cost (GMD, Millions)
					Target	Target	Target	Target	Target	
		CCTV provided and maintained at Revenue House and KRO	Status	0	1	1				
Goal 4: Transform business procedures and processes by leveraging ICT for improved efficiency										200.02
4.1: Put in place effective and efficient service channels for improved service delivery to taxpayers.										2.70
	4.1.1 Make all GRA forms, guides and relevant materials accessible and downloadable from the GRA website	Number of GRA forms, guides and relevant materials accessible and downloadable from the GRA website	Status	47	49	51	53			
	4.1.2 Upgrade the GRA website	Upgraded GRA website	Status	Existing website	Website upgrade completed					
	4.1.3 Develop and implement a web portal for e-services	Web portal for e-services implemented	Status	-	E-Service design completed	E-service piloted	E-service deployed			
	4.1.4 Implement online filing	Online filing infrastructure in place	Status	0	E-filing functionality designed	Functionality developed, Piloting report	E-filing deployed			
4.2 Improve the payment systems of the Authority										5.89
	4.2.1 Develop and implement an e-payment strategy	Approved E-payment strategy	Status	none	Approved E-payment strategy					

Strategy	Activities	Key Performance Indicators	Unit of measure	Baseline/ 2019	2020	2021	2022	2023	2024	Total Cost (GMD, Millions)
					Target	Target	Target	Target	Target	
	4.2.2 Collaborate with telecom companies and banks in the development of online payment facilities for revenue collection	Quality Assurance (QA) Test on e-payment functionality report	Status				QAT report			
	4.2.3 Upgrade GRA IT systems to accommodate e-payment	Number of GSM companies engaged for revenue payment	No.	0			1	1	1	
	4.2.4 Conduct Quality Assurance (QA) Test on e-payment functionality	Share of revenues collected through mobile money a percentage of total collection	%	0			3%	7%	10%	
		Share of payment transactions through Mobile platform as a percentage of total payment transactions	%	0			5%	10%	20%	
4.3. Implement robust Revenue Administration systems										86.97

Strategy	Activities	Key Performance Indicators	Unit of measure	Baseline/ 2019	2020	2021	2022	2023	2024	Total Cost (GMD, Millions)
					Target	Target	Target	Target	Target	
	4.3.1 Procure a new system to replace GAMTAXNET	New IT system for Tax Administration operational	Status	GAMTAX NET			Deploy new system			
	4.3.2 Migrate to ASYCUDA WORLD	ASYCUDA World Version in use	Status	ASYCUDA ++						
	4.3.3 Interface the GRA IT systems	GRA IT Systems Interfaced	Status	none			Systems interfaced (ASYCUDA and others)			
	4.3.4 Interface GRA IT systems with other stakeholder systems	GRA IT systems interfaced with other systems (IFMIS)	Status	None				GRA IT systems interfaced with other stakeholder systems)		
4.4. Implement Trade facilitation initiatives										86.73
	4.4.1. Implement Authorized Economic Operators (AEO) program	Importers/Exporters registered under the AEO program	No.	0	3	3	3	3	3	
	4.4.2. Implement Border Agency cooperation	Cargo Tracking system operationalised	Status			Cargo Tracking System implemented				
	4.4.3. Enhance bilateral and	Bilateral Customs	No.	1	2	2	2	2	2	

Strategy	Activities	Key Performance Indicators	Unit of measure	Baseline/ 2019	2020	2021	2022	2023	2024	Total Cost (GMD, Millions)
					Target	Target	Target	Target	Target	
	multilateral cooperation	Cooperation meetings held								
	4.4.4. Apply Risk Management Principles in GRA operations	Up-to-date risk registers developed and maintained for all operations	No.	2	3	4	5	6	8	
	4.4.5. Implement the recommendations of the "Consecutive" (baseline) TRS of the Seaport	Average clearance time	Hours							
	4.4.6 Implement cargo transit tracking system	SIGMA (automated transit management) rollout	Status		SIGMA Rollout completed					
	4.4.7 Implement modern non-intrusive technologies	Follow-up TRS report	Status	2019 TRS Report		2021 TRS Report		2023 TRS Report		
		Non-intrusive technologies (scanners) procured and utilised at the following GRA Offices	No.	1 (Seaport)	2	3	5	6	8	

Strategy	Activities	Key Performance Indicators	Unit of measure	Baseline/ 2019	2020	2021	2022	2023	2024	Total Cost (GMD, Millions)
					Target	Target	Target	Target	Target	
		(Amdallai, Farafenni, Basse, Giborroh and Airport)								
4.5. Automate business processes and procedures										17.74
	4.5.1 Access internet through the government of the ACE Project	GRA Offices accessing high speed fibre optic internet connections	No.	Revenue House, and KRO	4 (Talinding, Serrekunda , Welingara, Brusubi)	9 (Barra, Amdallai, Tangi, Brikama, Airport, Oil Deport, Giborroh, soma Tax and Customs,)	8 (Farafenni Tax and Customs, Kaur customs, Brikamaba, Bansang, Basse, Sabi, Niamanarr)	2 (Sibanor and Kaur Tax Offices)		
	4.5.2 Improve the HR & Admin Systems	Cyber security system in place	Status	0	Robust Cyber Security in place					
	4.5.3 Conduct Comprehensive ICT Audit	Comprehensive ICT audit report	Status	none	Comprehensive ICT audit completed					
	4.5.4. Implement Cyber Security Program	EPICOR 10 and upgrade IFMIS in use	Status	EPICOR 9	EPICOR 10 and IFMIS upgrade completed					
	4.5.5 Implement ECOWAS Regional Transit Module	Data center Stack Solution for Virtualization completed and	Status	none		Data center Stack Solution for Virtualization completed				

Strategy	Activities	Key Performance Indicators	Unit of measure	Baseline/ 2019	2020	2021	2022	2023	2024	Total Cost (GMD, Millions)
					Target	Target	Target	Target	Target	
	in ASYCUDA World	operational								
	4.5.6. Data center Stack Solution for Virtualization	ECOWAS Regional Transit Mode (SIGMA) Implemented	Status	None	ECOWAS Regional Transit Mode (SIGMA) Implemented					
	4.5.7. Implement EPICOR 10 and IFMIS Upgrade	EPICOR 10 & Upgraded IFMIS in use	Status	None	EPICOR 10 and IFMIS upgrade completed					
	4.5.8. Review and update the Finance & Accounting Manual	Approved Revised Finance & Accounting Manual	Status	Existing Finance & Accounting Manual	Approved Revised Finance & Accounting Manual					
Goal 5: Strengthen Oversight Mechanisms and M & E programs										9.92
5.1: Strengthen effective oversight management mechanisms										5.96
	5.1.1 Monitor revenue collection performance	1. Board and Special Meetings held 2. Minutes of Board and Special Board Meetings	No.	15	17	17	17	17	17	
	5.1.2 Submit management reports to the	Board Committee meetings held,	No.	24	24	24	24	24	24	

Strategy	Activities	Key Performance Indicators	Unit of measure	Baseline/ 2019	2020	2021	2022	2023	2024	Total Cost (GMD, Millions)
					Target	Target	Target	Target	Target	
	Board and other Committees	Minutes of meetings								
	5.1.3 Hold regular Board and Committee meetings	Top Management meetings held, Minutes of meetings	No.	12	12	12	12	12	12	
	5.1.4 Prepare financial statements and activity reports within statutory deadlines	Senior Management meetings held, Minutes of meetings	No.	12	12	12	12	12	12	
	5.1.5 Submit Internal Audit reports	Reforms & Modernisation Committee meetings held, Minutes of meetings	No.	12	12	12	12	12	12	
5.2 Strengthen effective M&E systems for the delivery of the strategic plan and other operational activities										3.96
	5.2.1 Monitor and evaluate the implementation of the Strategic Plan	Financial statements and activity reports prepared and submitted within statutory deadlines (1st Quarter)	Status	Financial Statement and Activity Report 2017	Financial Statement and Activity Reports for 2018 and 2019	Financial Statement and Activity Reports for 2020	Financial Statement and Activity Reports for 2021	Financial Statement and Activity Reports for 2022	Financial Statement and Activity Reports for 2023	

Strategy	Activities	Key Performance Indicators	Unit of measure	Baseline/ 2019	2020	2021	2022	2023	2024	Total Cost (GMD, Millions)
					Target	Target	Target	Target	Target	
	5.2.2 Build capacity in M&E	Approved Annual Audit Plans	Status	Approved Audit Plans 2019	3 (Approved Tax Audit, PCA and Internal Audit plans)	3 (Approved Tax Audit, PCA and Internal Audit plans)	3 (Approved Tax Audit, PCA and Internal Audit plans)	3 (Approved Tax Audit, PCA and Internal Audit plans)	3 (Approved Tax Audit, PCA and Internal Audit plans)	
	5.2.3 Conduct midterm and annual reviews of the strategic plan implementation	Audit reports	Status	Audit reports	Quarterly reports of PCA, Tax Audit and Internal Audit	Quarterly reports of PCA, Tax Audit and Internal Audit	Quarterly reports of PCA, Tax Audit and Internal Audit	Quarterly reports of PCA, Tax Audit and Internal Audit	Quarterly reports of PCA, Tax Audit and Internal Audit	
	5.2.4 Evaluate the implementation of the strategic plan	Monthly Management reports on the CSP prepared and presented to RMC	Status	Minutes of Reforms & Modernisation Committee Meetings	Monthly Reports on CSP Implementation by HoDs					
		Quarterly M & E reports for the CSP developed and presented to Management and Board	Status	Quarterly Reports	Quarterly M & E on the CSP implementation	Quarterly M & E on the CSP implementation	Quarterly M & E on the CSP implementation	Quarterly M & E on the CSP implementation	Quarterly M & E on the CSP implementation	
		M&E software (e.g. Balance Score Card) procured and used	Status	None	M & E Software procured					

Strategy	Activities	Key Performance Indicators	Unit of measure	Baseline/ 2019	2020	2021	2022	2023	2024	Total Cost (GMD, Millions)
					Target	Target	Target	Target	Target	
		Staff trained on the M & E	No.	-	10	10	10	10	10	
		Mid-term review report of the CSP	Status	CSP 2015 - 2019			Mid-term CSP Review Report			
		Evaluation report of the CSP	Status	Evaluation Report of CSP 2015 - 2020					Evaluation report	
GRAND TOTAL COST (GDM, MILLIONS)										1,137.39