

NRA Strategic Plan 2013-2017

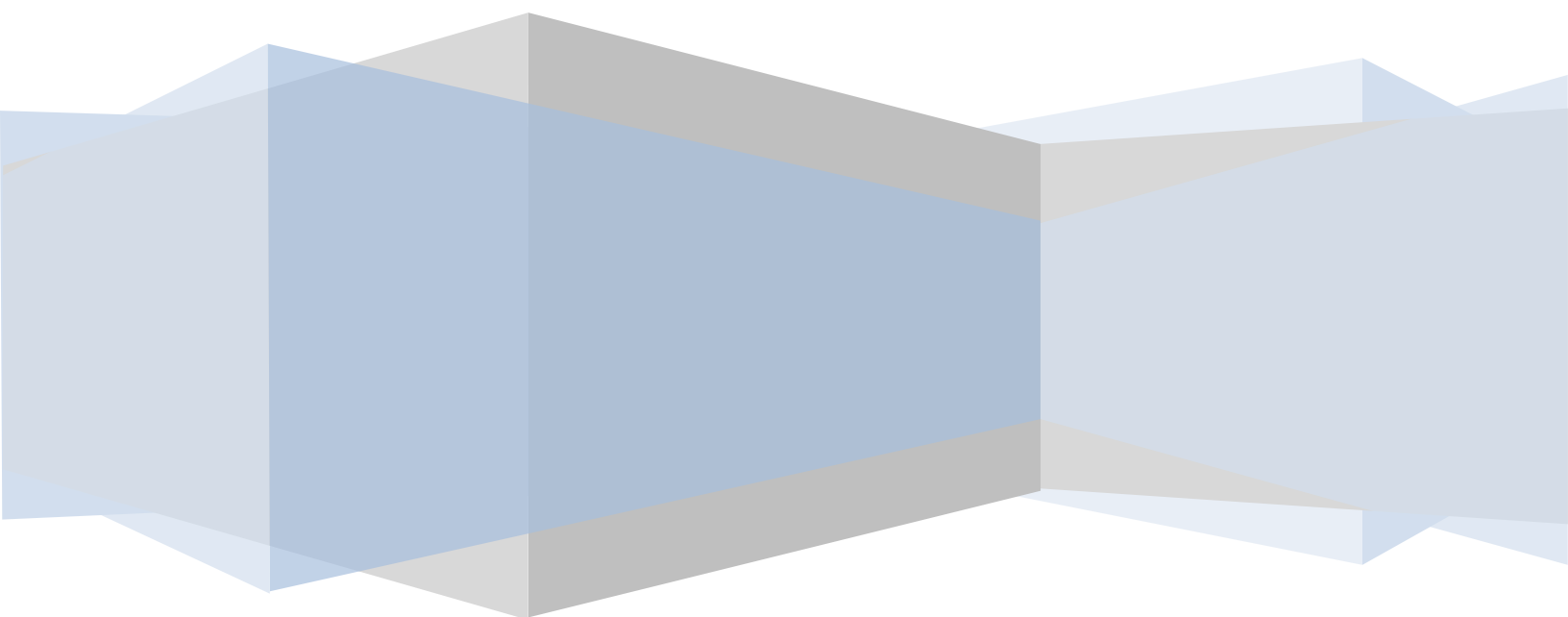


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ACRONYMS

ASYCUDA	Automated System for Customs Data
CED	Customs and Excise Department
DFID	United Kingdom Department for International Development
D-tax	Domestic Tax
ECF	Extended Credit Facility
EIRU	Extractive Industry Revenue Unit
EITI	Extractive Industry Transparency Initiative
E-tax	Electronic Tax
GDP	Gross Domestic Product
GoSL	Government of Sierra Leone
GST	Goods and Services Tax
HR	Human Resource
HS	Harmonised Systems
ICT	Information, Communication and Technology
IMF	International Monetary Fund
IT	Information Technology
KPI	Key Performance Indicator
LTO	Large Taxpayer Office
MDA	Ministry, Department and Agency
MIS	Management Information System
MoU	Memorandum of Understanding
MPO	Modernisation Programme Office
MRP	Monitoring, Research and Planning
NTR	Non-Tax Revenue
OARG	Office of the Administrator and Registrar General
PTT	Performance Tracking Table
SME	Small and Medium Enterprise
SMS	Short Message Service
SMT	Senior Management Team
SMTO	Small and Medium Tax Office
TIN	Taxpayer Identification Number
VAT	Value Added Tax
WAN	Wider Area Network
WTO	World Trade Organisation

FOREWORD

On behalf of The National Revenue Authority, it gives me great pleasure to present the Authority's Strategic Plan for the Fiscal period 2013 – 2017.

This Plan reflects a bold move for implementing the mandate of the Authority by devising innovative revenue mobilization strategies with particular emphasis on our Staff capacity, Large Taxpayers and the new Extractive Industries Revenue arrangements.

While management successfully accomplished a number of strategic goals set out in the 2010-2014 Strategic Plan, some of them have been redesigned to form part of the building blocks shaping our new course of direction. With the rapidly evolving business environment, the Authority is challenged to fully finance government expenditure requirement in order to reduce poverty and create a stable and enabling macroeconomic environment.

As a result, we are faced with designing and administering an effective tax administrative system that contributes far more broadly than its contribution to revenue, one that is simple, fair, transparent, accountable and inclusive. To achieve this, we adopted a balanced score card approach to develop our 2013 to 2017 Strategic Plan. We examined our current circumstances and scanned our environment from four main perspectives and focused on key areas of enhanced financial management and revenue generation, improved business processes and practices, enhanced learning and staff development and strengthened engagement with our stakeholders.

Following on from the progress recorded in its precursor, this Plan is a medium term strategy which sets out key priorities that will guide NRA's continued development over the relevant operational period. It outlines the intentions and objectives of the Authority, together with the resource requirements to attain the Authority's vision. It is also aligned with the President's flagship "Agenda for Prosperity" and the extended phase of support from our development partners, DfID through our modernization programme and the GoSL's ECF arrangement. It aims at improving revenue collection through increased voluntary tax compliance, effective debt and natural resources management, staff empowerment and the provision of quality services to our customers.

Like the previous strategic plan, it is a product of the concerted effort and input from our Board of Directors, Management and staff of the NRA as well as views from our key stakeholders.

In pursuit of this strategy, NRA must recognize that there will be considerable environmental change during its life. The business and political environment will change substantially within these five years, certainly with regards to its natural resources.

These factors will call for an overarching debate at Staff and Board levels to determine how NRA can maintain its values, safeguard its autonomy, realize its strategic aims and thrive financially during these changing times. In that regard, there will be considerable focus on enhancing our systems of corporate governance in the period ahead to promote greater effectiveness and ensure we maintain the highest standards of accountability, transparency and ethical conduct in our undertakings.

Nevertheless, this Strategic Plan seeks to build on the Authority's achievements to date by recognizing areas of improvement and enhancing its performance both internally and externally. In so doing, the NRA believes that these will give it the prolife and influence necessary to fulfill its mandate and render it fit for purpose in times of challenge and change.

Madam Haja Kallah-Kamara
Acting Commissioner-General

Executive Summary

In the rapidly growing economy of Sierra Leone, the implementation of tax laws and policies is becoming increasingly complex. From the emergence of the internet, the proliferation of multinational corporations to the gradual disintegration of international trade boundaries, the responsibility of protecting domestic revenue, promoting trade and investment and ensuring an effective and properly administered tax system poses unprecedented challenges.

Government's demands for revenue to rebuild the nation and eliminate aid dependency continue to rise, mounting pressure on the NRA more than ever before. Although collection has improved tremendously over the years from Le638billion in 2008 to Le1.42 trillion in 2011, there is more to be done to sustain this mobilization effort for economic growth.

To be fit for purpose, the Authority will align its strategy with the government's 'Agenda for Prosperity' arrangement.

To this end, we will need to address the following:

- To broaden taxpayers participation and reduce tax evasion.
- To strengthen and effectively develop our Large Taxpayers from whom we derive about 80% of domestic revenue, in areas of registration, payment and filing processes, debt management, audit, investigation, dispute resolution and taxpayer services.

To focus on maintaining a computerized and integrated database/ledger of 150 Large Taxpayers, creating a "one stop shop" of all their tax matters with the exception of customs duty, organizing and carrying out coordinated audits of GST and Income Tax and adopting a customer oriented approach in dealing their affairs.

- To implement the new Extractive Industries Revenue regime including processes, procedures and guidelines.
- To encourage growth of the small and medium business sector that is an engine of employment and growth in many developing economies.
- To ensure compliance of Customs laws, regulations and policies.
- To strengthen support departments like ICT, Finance and HR to effectively support core operations.
- To put in place cross-cutting measures to promote integrity and transparency including information sharing with stakeholders, dissemination of plans/activities with the public, effective internal audit and staff welfare units, taxpayers charter and staff integrity policy and code of conduct.
- To provide quality service to our customers
- To develop learning capacity of our staff
- To ensure good corporate governance

- To strengthen institutional capacity with a view to increase productivity and efficiency in service delivery, through automation of its systems and integration of its processes and procedures.

In arriving at our strategic direction, a thorough assessment of the current status of the Authority was undertaken to determine our strengths, weaknesses, opportunities and threats. It views the Authority from four perspectives namely: the Revenue perspective, the Business Processes perspective, the Growth and Learning perspective and the Customer perspective. Based on this model, a new strategic direction has been mapped out for the next five years. Key areas of which are as follows:

1. Enhancing revenue mobilisation by improving voluntary compliance.
2. Improving the efficiency and effectiveness of our business processes through modern technology
3. Developing human and institutional capacity.
4. Improving customer satisfaction, public perception and service delivery, and information sharing with key stakeholders.

We recognize that in addition to effective communication, collaboration and coordination of the NRA's resources, the effective monitoring of the planning cycle for 2013/2017 is of critical importance if we are to achieve our desired goals. As a result, the model developed identifies deliverables for each key performance area and further provides criteria for the effective management and monitoring of progress using key performance indicators.

In implementing this Plan, the NRA will adopt a three-tier approach which will assign appropriate responsibility to the corporate level (the Board), the operational level (management) and the individual level (staff). Responsibilities will be allocated appropriately through our performance management systems, reflected in up-dated job descriptions with proper lines of reporting and accountability. The Modernisation Programme Office (MPO) within the Monitoring, Research and Planning (MRP) Department will continue to oversee the reform processes and, through the office of the Commissioner-General, will report to the Board on progress.

In order to ensure effective monitoring and evaluation of progress made in implementing the plan, performance contracts will be signed at various levels: between His Excellency and the NRA Board; between the Commissioner-General as the Board Executive Officer and Senior Management Team (SMT); and between SMT and Middle Management and professional staff. The MRP Department will monitor progress by means of monthly, quarterly and annual reviews, measured against the NRA log frame, the Government's Performance Tracking Table (PTT), IMF Criteria and donor support criteria.

Notwithstanding our ultimate goals to become a centre of excellence for revenue mobilisation and the number one revenue authority in West Africa, it is important to recognize that a number of challenges continue to confront the NRA in effectively executing its mandates and in implementing this strategic plan. Amongst these challenges are the following:

- There is inadequate funding to support the day to day operations of the Authority and for our development as an institution. Linked to this, the NRA currently has no development grant to fund new initiative and programmes and delays in the transfer of commission from the Ministry of Finance impede both our on-going activities and our planning.
- Business and political environments and donor regimes are susceptible to change in unanticipated ways and these may adversely affect the performance of the NRA.
- The NRA experiences a high turnover of skilled staff; hence, an appropriately funded and competitive remuneration regime is required if the current Retention Strategy for professional managers is to be successfully implemented.

In facing these challenges the NRA will continue to engage the Ministry of Finance to ensure adequate funding and will solicit same from its donor partners to further support the modernization currently underway within the Authority. In this regard, the Strategic Plan which follows has identified a number of key areas where it is felt that donor support would have maximum impact. Amongst these will be the following:

Revenue Collection

- The need to optimize revenue returns by shifting from enforcement to **voluntary compliance**; with the Large Tax Payers Office (LTO) (which is currently responsible for 65% of revenue) enabling on-line filing of tax returns.
- The **improvement of existing ICT systems** for the capture and retrieval of records together with the development of Management Information Systems (MIS), including further roll-out of the NRA D-Tax electronic system, to track the overall performance of revenue collections.
- **Improvement in GST (VAT) collection**, recording and reporting systems is needed, together with its extension to the Medium Tax Office (MTO).
- **There is a need for improved** collection processes and procedures for **Non-Tax Revenue (NTR) that will include** all NTR from Ministries, Departments & Agencies (MDAs). This would entail enhanced data capture systems within the NRA potentially linked to the MDAs.
- The establishment of a new Extractive Industry Revenue Unit
- Customer services: establishment of on-line services such as paying on-line; and the establishment of call centres for customer support

Customs and Excise

- There is a need for the continued rollout of ASYCUDA++ to border posts to enable greater monitoring and control. There is also a need for the adoption of the ASYCUDA.
- **The registration of shipping Brokers and Agent by CED will need to be rationalized.**
- The internal development and access to price reference database to support the WTO valuations techniques in a fair and transparent manner that will enhance trade facilitation.
- Mobile **Anti-Smuggling** terms will need to be established to operate throughout the country; this will necessitate the complete reorganization of existing structures and appropriate funding.
- **Customs inspection facilities** at Queen Elizabeth II Port and other border posts will need to be redeveloped; this will include development of an enhanced **communications network** and improved management of all key border crossing points.

NRA support Offices

- On-going investment is required to update all ICT systems in the NRA and to expand access; this will need to be accompanied by the extensive capacity building of ICT staff.
- Infrastructural development (NRA headquarter and provincial posts).
- The development of stakeholder and taxpayer communication and education programmes is needed both to improve customer service and to encourage tax compliance; such programmes will also support transparency in the work of the NRA.
- The technical development of staff is needed across all departments of the NRA to support professional development and to give effect to our retention strategy.

NRA's MANDATE, VISION AND MISSION

CORPORATE STATEMENT

The NRA is charged with the responsibility of assessing and collecting domestic taxes, customs duties and other revenues specified by law, and to administer and enforce laws relating to these revenues.

VISION

“To have an equitable, effective, simple and transparent tax system:.

MISSION

To maximize revenue collection for national development and buttress sustainable economic growth through:

- Formulation and implementation of policies and procedures which promote effective, efficient, transparent, and accountable tax systems.
- The design of simple and effective business processes.
- The development of human capacity for improved service delivery.
- Understanding of the business environment and collaboration with relevant MDAs, local and international institutions, taxpayers and other relevant stakeholders.

CORE VALUES

Our activities will be guided by the following core values:

Integrity

We are committed to the highest standards of trust and honesty.

Transparency:

We will act in accordance with the letter and spirit of the law as all times and ensure full disclosure of information as and when legally required.

Accountability:

We will ensure that appropriate mechanisms exist for staff to be held accountable for their decisions and actions.

Equity:

We value individual differences and treat customers with dignity and respect.

Service Excellence

We will provide quality service to our taxpayers and other stakeholders, in order to facilitate tax compliance and minimize its associated costs.

REVIEW OF THE 2008-12 STRATEGIC PLAN

NRA's 2008-2012 Strategic Plan was built around the Authority's core mandate of revenue collection and trade facilitation with a modest focus on infrastructure, governance, human resources and institutional development. The core strategies were grouped into five thematic areas:

- i) revenue mobilization
- ii) the development of an improved taxpaying culture;
- iii) the improvement of infrastructure;
- iv) the enhancement of institutional capacity and
- v) human resources management.

The Plan reflected the planning priorities of an embryonic tax and customs administration which strives to establish its foothold in a nation gradually emerging from 10 years of civil war. In order to achieve its desired vision and ensure overall coordination and control of its goals, the Authority, through its Modernisation Plan, translated these key strategic aims into a series of projects, whose management and implementation brought about the following remarkable achievements:

- The successful completion of the TIN Project resulted in the issuance of 17,220 TINs as at the end of December 2011.
- The successful introduction of GST in January 2010, which through the extensive and sustained efforts of our dedicated professional team has contributed meaningfully to raising the level of revenue collection for the Government.
- As part of the ICT development project and sustainability, the Authority was committed to spending 3% of its annual budgeted income on ICT. This has increased to 10% of NRA's annual budgeted expenditure for 2012. Increased automation and the implementation of WAN have brought about greater efficiency through improved timeliness and reduction of human contact in the performance of our functions.
- Most specifically, Customs modernization has propelled efficiency in its operations through the implementation in April 2010 of ASYCUDA++. A computerized system which aims at facilitating trade and ensuring value for money in the clearance of goods, which has now been reduced from seven to two days.
- The establishment of four ASYCUDA supporting Units; the Risk Management, Valuation, HS Code and Tariff and Post Clearance Audit units.

- The roll-out of ASYCUDA to Lungi.
- The passing of the 2011 Customs Act, an embodiment of modern customs business practices which was labeled the most modern and forward-looking pieces of Customs legislation in the world.
- The introduction of the 2009 Companies Act which provides support to struggling businesses for the reorganization of their affairs/activities in order to avoid liquidation. It has also made it easier for companies to access credit by providing fixed and floating charges over their assets.
- Payment of taxes through Commercial Banks with effect from July 2011.
- The merger of the GST and Income Tax operations into the DTD Department in 2011 which has further strengthened the operations of the Large Taxpayer Office (LTO) and Small and Medium Taxpayer Office (SMTO) and streamlined processes and procedures.
- Support departments such as Administration, Human Resources and Finance have been capacitated with delineated functions and clearer policies on employee management and performance evaluation.
- The governance structure has been reviewed with renewed emphasis on integrity and professionalism and with a focus on monitoring, evaluation, reporting and internal controls.
- The establishment of a one-stop shop at the Office of the Administrator and the Registrar General (OARG) to ease business registration.

All of these successes contributed in Sierra Leone's unique performance in doing business in the sub-region.

Through its 2013-2017 Strategic Plan, the Authority has been able to draw on experiences from the implementation of the above mentioned projects to foster its vision of a modern, effective and realistic tax administration which is characterized by self-assessment, voluntary compliance, clear and simplified laws and procedures, organizational structures based on taxpayers segments, risk-based audit approach and a balance between quality service provision and enforcement.

Our next step therefore represents a shift in focus from inputs to outputs, from enforced compliance to voluntary compliance, from logistics to infrastructure, from manual to the

computerized systems, and to improved governance. With the influx of mining and oil exploration companies and the existence of several untapped sectors, the future of tax administration in Sierra Leone is bright and the current engagements of the Authority are reflective of this conviction.

STRATEGIC PLAN FOR 2013-2017

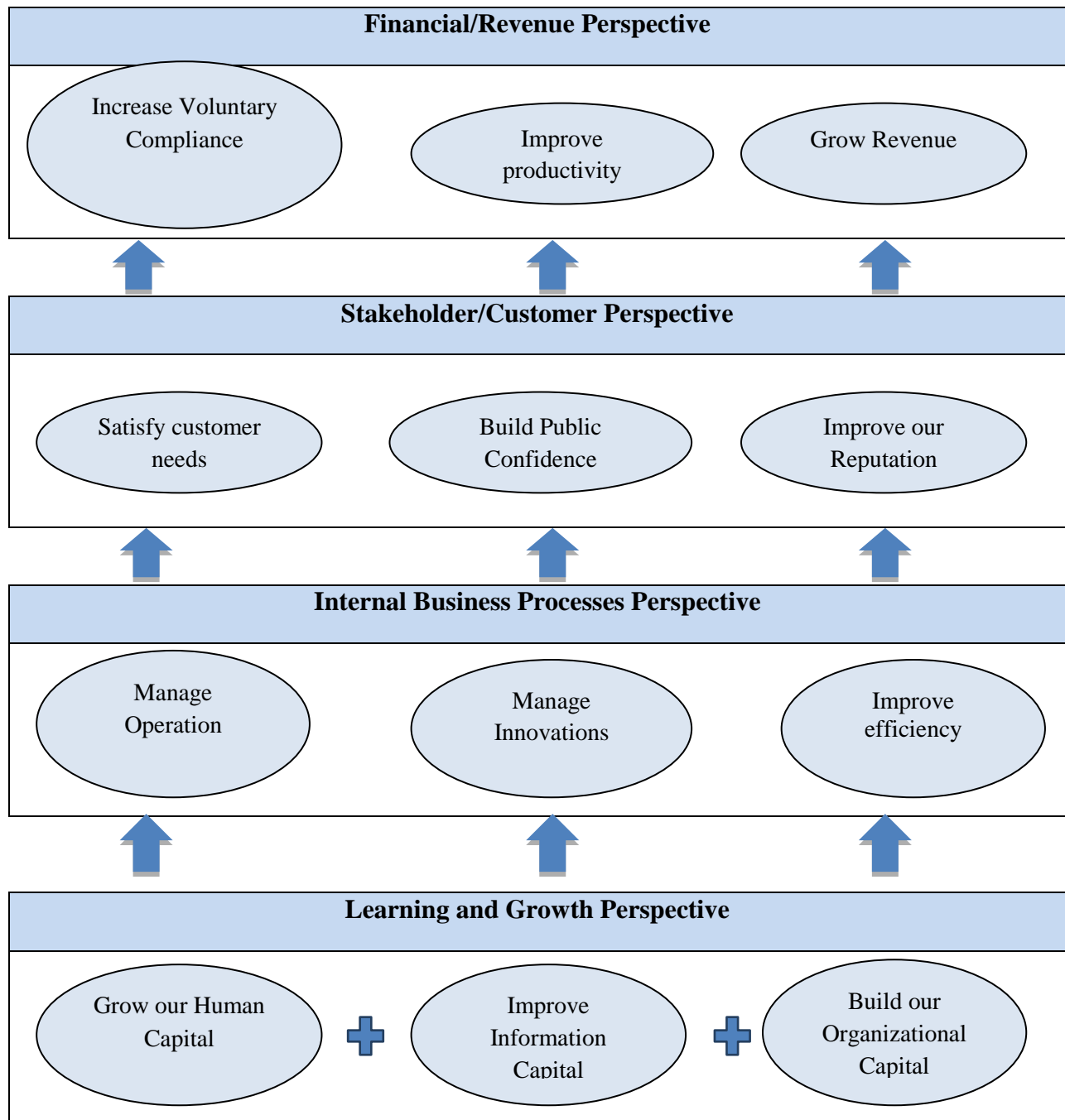
Having established a sound administrative foundation to take the organization forward during the course of the previous planning cycle, during 2013-2017 planning period, the NRA will aim to shift its strategic orientation from one which was focused on inputs (in terms of institutional restructuring, the acquisition of IT, etc.) to one which is oriented to enhanced efficiency and effectiveness, not only in the collection of revenue but also in the development of its staff and its interaction with its many stakeholders. This plan provides an integrated strategy that ensures the different facets of the NRA's operations cohere and thereby maximize its effectiveness as a revenue generating agency.

The NRA adopted a 'balanced scorecard' approach to provide a framework for strategic performance management. It will do so by aligning the different business activities of the NRA and by providing criteria for the effective monitoring of progress in the implementation of the strategy. This model views the organization from four perspectives, namely:

- The Revenue Perspective
- The Customer/Stakeholder perspective
- The Business Process perspective
- The Growth and Learning perspective

While key outcomes are linked across perspectives, the learning and growth perspective forms the foundation of the model. This recognizes that effective HR management is central in the successful implementation of the Plan.

THE STRATEGIC MAP MODEL



Presented as strategic map, the model illustrates a flow of resources and activities of the NRA towards the central goal of revenue mobilization.

In each of the aforementioned perspectives, the identified outcomes are linked across perspectives. Thus, recognizing the importance of HR management as being central to the success of our organization, we will focus on capacity building and in securing the commitment, hard work and ethical conduct of our staff. We also recognize that we cannot compete without the development of efficient administrative systems and processes. We further recognize that in order to improve compliance and maximize revenue collection, the needs of our customers and stakeholders must be fully understood and taken into consideration. These four perspectives, we believe, will create the basis for the NRA to improve productivity and maximize revenue generation.

Based on the above model, the Authority has set the following four strategic goals for the years 2013-2017

1. To enhance revenue mobilisation to deliver on NRA's mandate and ensure sustainable fiscal revenue for government by improving voluntary compliance.
2. To improve customer satisfaction, public perception and trust in the Authority by delivering quality and consistent services, building professionalism and staff integrity.
3. To improve efficiency and effectiveness in business processes through modern technology
4. To develop our human capital and strengthen organisational and institutional capacity.

These strategic goals, in turn, have been disaggregated into a series of objectives, outcomes and key performance indicators which are set out into the table below:

Financial/Revenue Perspective		Completion Date
Strategic Goal	Enhanced revenue mobilisation to sustain government's fiscal space	December 2017
Objective 1.1	Increase voluntary tax and customs compliance	December 2017
Outcomes	1 Development and implementation of a compliance and enforcement strategy that: <ul style="list-style-type: none"> ➤ reduces compliance cost ➤ adopts a risk based approach ➤ uses effective taxpayer education, including consultation 	
	2 Administrative and legal mechanisms used rigorously to combat tax evasion and other non-compliance issues.	
	3 An increased focus on LTO revenue collection to ensure it contributes a minimum of 80% of total collection.	
Key Performance Indicators	<ol style="list-style-type: none"> 1. A fully operational compliance model 2. Periodic progress and risk management reports 3. % Reduction in enforcement cost 4. % Reduction in administrative/staff cost 5. % Reduction in compliance time 6. LTO contribution to NRA collection (percent) 7. Taxpayers filing and paying on time (percent increase) 8. Percent (%) of arrears recovered; revenue collected in interest and penalties 9. Revenue-to-GDP ratio 	
Objective 1. 2	Create conducive revenue collection environment	December 2017
Outcomes		

	<ol style="list-style-type: none"> 1 New and updated legal provisions. 2 Effective administrative policies and procedures 3 Revenue House constructed 4. New collection points established 5. Robust ICT infrastructure 	
Key Performance Indicators	<ol style="list-style-type: none"> 1. Number of new and updated legal provisions 2. Number of reviewed internal policies and procedures 3. Number of collection points established 4. Stability of ICT system 5. Progress in construction of Revenue House 6. Percentage (%) investment in ICT and other infrastructure 	
Objective 1.3	Increase revenue contribution from the Extractive Industry	December 2014
Outcomes	1 Capacity to manage the extractive industry (including oil and gas) developed within the NRA.	
	2 Key extractive industry stakeholders effectively engaged to ensure all regulatory instruments relating to the sector reflect our national revenue objectives.	
Key Performance Indicators	<ol style="list-style-type: none"> 1. Fully established Extractive Industry Revenue Unit (EIRU) with clearly defined standard operating procedures 2. Percent (%) contribution to total revenue and increase in (extractive industry) Revenue to GDP ratio 3. Increased level of participation in issues relating to the Extractive 	

	Industry. 4. Timely submission of reconciled data as related to the EITI	
Objective 1.4	Sound and prudent financial management	December 2015
Outcomes	4.1 Effective and consistent implementation of an activity-based budget and procurement plan	
	4.2 Strict adherence to financial management principles and reporting standards	
Key Performance Indicators	<ol style="list-style-type: none"> 1. Approved activity based-budget and procurement plan available -by November each year. 2. Timely provision of monthly management accounts 3. Timely submission of financial statements 	
Objective 1.5	Improve compliance of the SMEs/hard-to-tax sector.	December 2016
Outcome	1 Developed compliance strategies for SMEs/hard-to-tax sector.	
Key Performance Indicators	<ol style="list-style-type: none"> 1. SME legislation enacted 2. Approved compliance model for SMEs 3. Percentage increase in SMEs filing and paying on time 4. Percentage increase in SME taxpayer register 5. Percentage contribution of SME to revenue collection 	

Stakeholder Perspective		Completion Date
Strategic Goal 2	Improved customer satisfaction, public confidence and trust in the Authority.	December 2017
Objective 2.1	All interactions with the public are timely, of high quality and informative	December 2014
Outcomes	1 A taxpayer service charter which meets customer needs is effectively implemented.	
	2 The implementation of the nationwide 'one stop shop' for business registration is effectively supported.	
	3 The capacity of the taxpayer service unit in customer service management is enhanced.	
	4 Technology, including SMS and online support services, to enhance customer experience is adopted and invested in.	
	5 An end-to-end system for resolving complaints, disputes, etc. developed and implemented	
	6. Education of tax payers on why and how to pay taxes.	
Key Performance Indicators	1. Number of outreach programmes undertaken 2. Number of taxpayers using online (web, SMS, email. etc), telephone and desk services 3. Response time to customer queries and complaints 4. Time taken to resolved queries, complaints and disputes 5. Number of queries, complaints and disputes received and resolved 6. Number of taxpayer education activities undertaken	
Objective 2.2	Foster collaboration and information sharing in order to improve	December 2014

	communication and consolidate key external relationships.	
Outcomes	1 Stakeholders networks developed	
	2 Links with key internal and external stakeholders established and strengthened.	
	3 Policies and statutory documents that define NRA relationships with its stakeholders reviewed and implemented	
Key Performance Indicators	<ol style="list-style-type: none"> 1. Number of MoUs and Information sharing agreements endorsed 2. Level of participation and engagement with relevant stakeholders 	

Internal Business Processes		Completion Date
Strategic Goal 3	Improved efficiency and effectiveness of systems through modern technology	December 2017
Objective 3.1	Reduce compliance time and cost	December 2015
Outcomes	1 Rationalise and harmonise taxes, business processes and procedures	
	2 Institutionalise the 24/7 working hours in customs and e-tax operations	
Key Performance Indicators	1. Reduced clearance and turnaround time in tax and customs operations (in days/hours) 2. Number of periodic reports, monitoring and evaluations. 3. Level of compliance to internal controls recommendations	
Objective 3.2	Fully automate and integrate tax administration systems	June 2017
Outcomes	1 Business processes and procedures reviewed and harmonised across all operational and support departments.	
	2 Existing domestic tax processes and procedures integrated with the NTR and domestic excise	
	3 Computer literacy enhanced across the organization	
	4 Fully automate business processes and systems.	
Key Performance Indicators	1. ASYCUDA rolled out to major outstations 2. D-tax solution operational in all the Domestic Tax Offices 3. An integrated management information system established 4. Percentage reduction (%) in cost to collection ratio 5. Ratio of manual to automated systems	

Learning and Growth		Completion Date
Strategic Goal 4	Developed human capital and strengthened institutional and organisational capacity.	December 2015
Objective 4.1	Improve governance with clearly defined policies, procedures and systems in place.	December 2014
Outcomes	1 A governance framework adopted that supports consistency and fairness in policy design and implementation	
	2 Effective communication across the organisation to enhance accountability and transparency	
	.	
Key Performance Indicators	1. Clearly defined internal policies, procedures and standards 2. Changes in staff perception survey results	
Objective 4.2	Establishment of a highly skilled, competent and motivated workforce	December 2015
Outcomes	1 Regular training of all staff based on skills needs.	
	2 The Authority is developed as a learning institution that effectively engages in in-house knowledge and skills transfer.	
	3 An effective staff retention strategy is adopted and progressively implemented.	
	4 Staff empowered to raise their confidence levels in making informed decisions.	
	5 Competitive terms and conditions of service established	
Key Performance Indicators	1. Number of training and on-the-job learning activities 2. Improvement in staff perception survey	

	<ul style="list-style-type: none"> report 3. Annual performance appraisal 4. Learning needs assessment report 5. Increased revenue/employee ratio 6. Reduction in staff turnover 7. 	
Objective 4.3.	Develop an institution that consistently upholds higher ethical and professional standards	December 2015
Outcomes	1 A Code of Corporate Governance developed and other policies enforced to reflect a good corporate image	
	2 NRA Corporate Social Responsibility enhanced	
Key Performance Indicators	<ul style="list-style-type: none"> 1. Code of Corporate Governance developed 2. Changes in staff perception survey results 3. Customer ratings, taxpayer perception surveys 	

MANAGEMENT AND IMPLEMENTATION OF THE STRATEGIC PLAN

The operations and management of the Authority during the planning cycle 2013-2017 will be based on the aforementioned scorecard model. In implementing this strategy, we will adopt a three-tiered approach which will locate responsibility and accountability according to the appropriate level of delivery, namely those relating to the Authority, the Department/Team/Unit and the individual.

At the organizational level, it will be the primary responsibility of the Board of Directors to ensure that appropriate policies are in place in order to achieve the goals and objectives of the Strategy. The Board will also be responsible for monitoring the delivery of the Strategy.

Management will then ensure the delivery of these goals and objectives through the implementation of an operational plan. Progress will be monitored using internal monitoring tools, including a logframe and Performance Tracking Table (PTT). Performance contracts will be signed by staff within this cadre.

At the level of the Individual, it will be the responsibility of staff to execute the plan subject to management supervision and performance appraisal.

Monitoring and Evaluation of the Strategic Plan

The Monitoring, Research and Planning (MRP) Department will lead the design, development and implementation of a monitoring and evaluations system with the aim to:

- strengthen the way we conduct business
- evaluate the extent to which objectives have been realized;
- develop and manage a risk register; and
- ensure that lessons learnt are incorporated into future operations.

The implementation matrix will guide the delivery of this plan. Being a plan based on inputs from all departments, each project will be the responsibility of the department concerned and all will be monitored and evaluated based on their stated goals to make sure that all performance indicators are met. As already mentioned, the Monitoring, Research and Planning (MRP) Department will track progress and monitor achievements and will provide performance reports at the end of each quarter over the five years period. Annual performance reviews will be shared with the Board and Senior Management of the Authority.

As we pursue this new strategic direction, success will be measured not only by the completion of a task or given project, but also, and more importantly, by the impact due to such intervention. We recognize this will require more robust tools and techniques than currently applied, so as to isolate crossover and other effects and attribute outcome to the task or assignment at hand. Thus, the Authority will seek to provide the MRP Department with opportunities and adequate resources.

The growth of NRA in the recent past, and therefore its ability to deliver its mission, has been substantial. The Authority is determined to continue to broaden its tax base, improve service delivery and advise on revenue policy formulation.