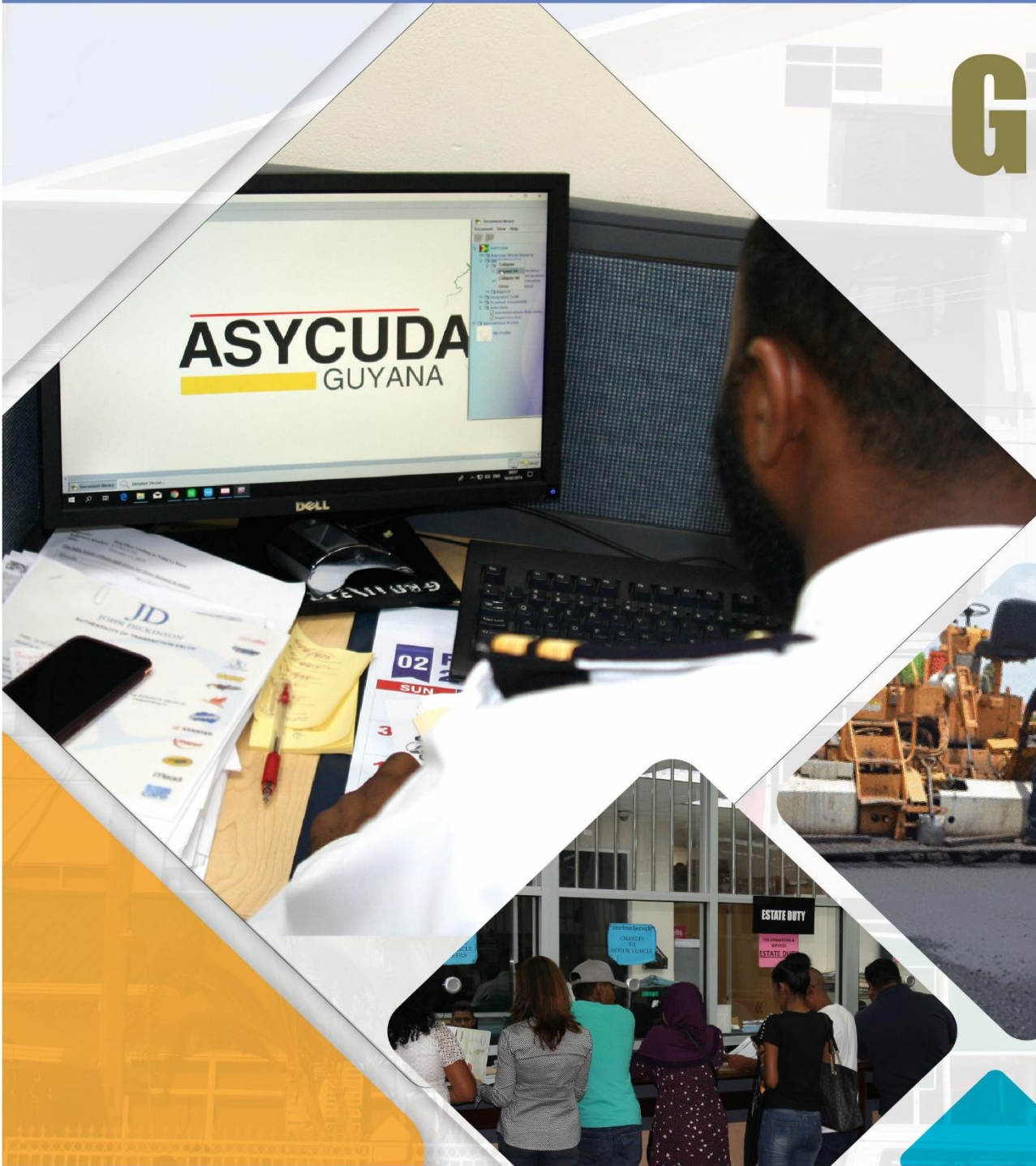


GUYANA REVENUE AUTHORITY

OPERATIONAL PLAN

2019





**GUYANA REVENUE AUTHORITY
OPERATIONAL PLAN
FOR THE YEAR 2019**

An Operational Plan is an annual mid-level plan that provides a clear picture of how a Division or Department will contribute to the achievement of the organization's goals.

The Operational Plan gives management and other stakeholders an overview of the goals, objectives, outcomes, outputs, major tasks, targets, cost, performance measures, resources required, dependencies and constraints of the organization.

The document that follows is Guyana Revenue Authority's **Operational Plan Matrix (OPM)**. The OPM amplifies the Strategic Plan Matrix into measurable, prioritized outputs for each quarter.

This plan must be cascaded to all Divisions and Departments to be incorporated into the Annual Work Plans of the respective units, to facilitate the execution of activities highlighted in the matrix. The functional units are expected to coordinate and report on work activities in a manner that would allow for easy extraction of relevant information.

The extracted information will be utilized to monitor and evaluate the performance of various units against the established indicators and ultimately measure the overall performance of the organization.

Goal One (1)		Administer the revenue laws in an effective, fair and transparent manner												
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019						Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets					Cost				
					QTR 1	QTR 2	QTR 3	QTR 4	Cost					
1.1 Strengthen legislative and administrative capacity to create effective regulatory frameworks	1.1.1 Legislative and Administrative framework for oil and gas developed	Task force established to decide upon key requirements and components of the proposed Petroleum Tax Regime Drafting and passage of the Petroleum Tax Legislation and Regulations and comprehensive regime completed	Identify and engage agencies that should be contributors to the regime	Percentage (%) of project milestones achieved <small>(Source: Large Taxpayers Department- Petroleum Revenue Audit Unit)</small>	As per project doc	As per project doc	As per project doc	As per project doc			Staffing of the Petroleum Revenue Audit Unit with at least Senior Personnel Capacity building relevant to Oil and Gas conducted for Legal Officers	Insufficient capacity in relation to the Petroleum Sector	Large Taxpayers Department Legal Services Division	
			Establishment of taskforce	Percentage (%) of legislation drafted <small>(Source: Large Taxpayers Department- Petroleum Revenue Audit Unit and Legal Services Division)</small>		50% of legislation drafted	100% of legislation drafted	Forward to AG's Chambers						
			Define the components of the Petroleum tax Regime	Number of planned policies drafted. <small>(Source: Large Taxpayers Department- Petroleum Revenue Audit Unit)</small>	As per project doc	As per project doc	As per project doc	As per project doc		Tabling and passage of legislation				
	Projectize the establishment of the Petroleum Tax Regime.													
	Oil and Gas Unit established within Customs	Determine staff requirements of the Oil and Gas Unit;	Percentage (%) of the Oil and Gas Unit's Structure drafted <small>(Source: Customs, Excise and Trade Operations and Human Resources Management Department)</small>			100% completed					Need to fill all Recruitment Unit vacancies to respond to the many pressures o fill all vacant posts.		Customs, Excise and Trade Operations Human Resources Management Department	

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		Institutional structure for Oil and Gas Unit defined (organisational structure and staffing) Staff requirements of the Oil and Gas Unit achieved	Determine the criteria for potential recruits (qualifications and experience); Devise schedule for the recruitment of staff.	Percentage (%) of staff employed <small>(Source: Customs, Excise and Trade Operations and Human Resources Management Department)</small>	In accordance with schedule	In accordance with schedule	In accordance with schedule	At least 50% of staff requirements achieved in accordance with schedule					
		Institutional structure for Petroleum Revenue Audit Unit defined (organisational structure and staffing) Staff requirements of the Petroleum Revenue Audit Unit achieved	Determine staff requirements of the Petroleum Revenue Audit Division; Determine the criteria for potential recruits (qualifications and experience); Devise schedule for the recruitment of staff.	Percentage (%) of Petroleum Revenue Audit Division's Structure drafted <small>(Source: Large Taxpayers Department and Human Resources Management Department)</small> Percentage (%) of staff employed <small>(Source: Large Taxpayers Department and Human Resources Management Department)</small>		100% completed					Adequacy of GRA's 2019 'Employment Costs' appropriation	Lack of relevant skillsets within the organisation and nationally	Large Taxpayers Department Human Resources Management Department NB: The initial recruits in quarters 1 and 2 must be sufficiently senior to facilitate the drafting of the Petroleum Tax Regime

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					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
		Management and relevant technical Staff trained in Oil and Gas.	Determine the areas in which Technical Oil and Gas training is required (inclusive of weighing and gauging);	Number of technical courses formulated <small>(Source: Human Resources Management Department- Training and Development Unit)</small>	50% of courses formulated	100% of courses formulated					The availability of Technical assistance	The limited Training facilities available	Human Resources Management Department
		Technical training modules for measurements and weighing and gauging developed for Customs Officers.	Identify training sources (especially technical assistance options/capitalize on existing conventions and partnerships);	Number of technical courses conducted <small>(Source: Human Resources Management Department- Training and Development Unit)</small>	25% of courses conducted	50% of courses conducted	75% of courses conducted	100% of courses conducted		TBD Premised on the amount of technical assistance the Agency can secure	Adequacy of GRA's 'Training' appropriation for the Financial year 2019		Customs, Excise and Trade Operations
			Devise schedule for training	Number of trained management and technical staff <small>(Source: Human Resources Management Department- Training and Development Unit)</small>	25% of management trained 50% technical staff trained	50% Management trained 75% Technical staff trained	75% Management trained 100% Technical staff trained	100% Management trained					Large Taxpayers Department NB: The Capacity building program must include training for Legal Officers to assist with the drafting of the Petroleum Regime
1.1 Strengthen legislative and administrative capacity to create	1.1.2 Legislative and Administrative framework to issue rulings	SOPs updated/created Legislation and regulations drafted to support	Review, update and implement SOPs related to Rulings and interpretations. Update/draft and publish Guidelines for taxpayers	Percentage (%) completion of the drafting of the legislation to make rulings and interpretations binding <small>(Source: Legal Services Division)</small>		50% Completed	100% Completed	Forward to AG's chambers Tabling and passage of legislation			Passage of the rulings and interpretations bill	The capacity of the Communications and Tax Advisory Services Division Services employees to issue accurate rulings (granted	Legal Services Division Operational Support Services Department

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					Targets									
					QTR 1	QTR 2	QTR 3	QTR 4	Cost					
effective regulatory frameworks	and interpretations established	a regime of binding rulings Guidelines for taxpayers updated and published	Draft Rulings and Interpretations legislation Passage of the Rulings and Interpretations legislation	Percentage (%) of SOPs prepared for Rulings and interpretations <small>(Source: Operational Support Services Department - Communications and Tax Advisory Services Division)</small>			40% of SOPs updated	80% of SOPs updated				that these staffers are not Lawyers) The structure is not sufficiently enabling- Tax Advisory Services should fall within the portfolio of the Legal Services Division		
1.1 Strengthen legislative and administrative capacity to create effective regulatory frameworks	1.1.3 Legislative enhancements to strengthen compliance in domestic taxes and customs developed	Customs laws and regulations updated to facilitate harmonization with regional and international nomenclature and procedures/ Customs laws and regulations harmonized to create an enabling	Review of existing legislation and regulations to ensure that procedures are in conformity Amendment and drafting of necessary legislation and regulations Passage of the relevant laws and regulations to enable harmonization	Percentage (%) completion of the revision of existing Customs Laws and regulations <small>(Source: Legal Services Division)</small>	50% completed	100% completed						Limited legal resources available	Legal Services Division Customs, Excise and Trade Operations Tax Operations and Services Department Operational Support Services Department	
				Percentage (%) completion of the drafting of necessary legislation and regulations for harmonization of Customs Procedures <small>(Source: Legal Services Division)</small>		50% completed	100% completed	Forward to AG's chambers Tabling and passage of legislation			Completion of the review of the relevant legislation			

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					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
		environment for HS 2017	Customs Laws comprehensively reviewed to determine gaps in relation to CARTAC/CARICOM model to forge alignment with regional and international good practice standards	Percentage (%) completion of the revision of Customs laws and regulations to determine GAP in relation to CARTAC/ CARICOM model <small>(Source: Legal Services Division)</small>	50% completed	100% completed							
		CARTAC/CARI COM Model Customs legislation adopted to address gaps in regional and international good practice standards	Drafting of Tax Administration and Procedures Act	Percentage (%) completion of the drafting of necessary legislation and regulations to forge alignment with CARTAC/ CARICOM standard <small>(Source: Legal Services Division)</small>		50% completed	100% completed	Forward to AG's chambers			Completion of the review of the relevant legislation		
		A Tax Administration Procedures Act (TAPA) drafted and adopted to standardize and modernize the administrative provisions for all domestic taxes (VAT, IT)	Review of existing legislation to repeal inconsistent sections	Percentage (%) completion of the revision of Domestic Tax Laws <small>(Source: Legal Services Division)</small>	50% completed	100% completed							
			Passage of TAPA and repeal bills	Percentage (%) completion of the drafting of TAPA <small>(Source: Legal Services Division)</small>		50% completed	100% completed	Forward to AG's chambers			Completion of the review of the relevant legislation		
								Tabling and passage of legislation					

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1.1 Strengthen legislative and administrative capacity to create effective regulatory frameworks	1.1.3 Legislative enhancements to strengthen compliance in domestic taxes and customs developed	Codification of tax legislation completed (Principal Acts)	Review the effectiveness of the current legislation Identify and prioritize areas requiring redress Ensure consistency and synchronization of all legislative norms	Percentage (%) codification completed <small>(Source: Legal Services Division)</small>				30% completed					Legal Services Division
				Number of repeals and amendments <small>(Source: Legal Services Division)</small>	TBD	TBD	TBD	TBD			The number of repeals, amendments and new legislation is premised on the outcome of the review of the existing legislation. It is also contingent to Government directed policies on Sectors and Budgetary and other measures retained for the long term		
				Number of new legislation introduced <small>(Source: Legal Services Division)</small>	TBD	TBD	TBD	TBD					
1.1 Strengthen legislative and administrative capacity to create effective regulatory frameworks	1.1.3 Legislative enhancements to strengthen compliance in domestic taxes and customs developed	Analogues and formats created to standardize the tax regime in Investment Development Agreements (IDAs)	Design templates for varied IDAs Identify and categorize extent IDAs to apply the designed templates	Number of templates designed <small>(Source: Legal Services Division)</small>	TBD	TBD	TBD	TBD					Legal Services Division
				Percentage (%) completion of templates <small>(Source: Legal Services Division)</small>				30% completed					
				Number of IDAs identified, categorized and assigned templates <small>(Source: Legal Services Division)</small>	TBD	TBD	TBD	TBD					

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					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
1.2 Increase local and international cooperation and partnerships	1.2.1 WCO, WTO and other relevant trade agreements implemented	Devise plan and schedule to accede to World Customs Organisation's International Convention on the simplification and Harmonization of Customs procedures (Revised Kyoto Convention), Convention on Nomenclature for the Classification of Goods in Customs Tariffs and Protocol of Amendment thereto, Convention of Valuation of goods for Customs purposes and SAFE framework Legislation tabled to create an enabling	Devise plan and schedule to accede to World Customs Organisation's Harmonised system(Revised Kyoto Convention), Classification, Valuation and SAFE framework conventions Draft necessary legislation to facilitate Guyana's accession to the conventions Table Legislation Implement convention measures	Percentage (%) completion of drafting of the necessary legislation (Source: Legal Services Division)		50% completed	100% completed	Forward to AG's chambers Tabling and passage of legislation				Limited legal resources available	Legal Services Division Customs, Excise and Trade Operations

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					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
		environment for the implementation of convention measures											
1.2 Increase local and international cooperation and partnerships	1.2.1 WCO, WTO and other relevant trade agreements implemented	World Trade Organisation's TFA (Trade Facilitation Agreement) category A requirements implemented	Ascertain outstanding requirements Prepare a plan (inclusive of prioritizations) to fulfill all outstanding requirements Implement ASYCUDA	Percentage (%) of World Trade Organisation's Category A requirements implemented <small>(Source: Customs, Excise and Trade Operations, Projection Basis: Status Update for Category A: 71.3% as at 2018/12/04)</small>				100% of category A requirements implemented			Completion of ASYCUDA Completion of Single Windows Technical Assistance in ICT and Capacity Building GRA's fiscal space and the availability of Government funds to Finance the necessary requirements The learning curve for taxpayers has been a significant constraint in the first quarter, as taxpayers adjust to the ASYCUDA pilot. Facility for electronic payments has not been implemented.	Customs, Excise and Trade Operations ASYCUDA Legal Services Division	
		World Trade Organisation's TFA category B requirements implemented	Implement Single Windows	Percentage (%) of World Trade Organisation's Category B requirements implemented <small>(Source: Customs, Excise and Trade Operations, Projection Basis: Status Update for Category B: 2.9% as at 2018/12/04)</small>				50% of category B requirements implemented					
		World Trade Organisation's TFA category C requirements implemented		Percentage (%) of World Trade Organisation's Category C requirements implemented <small>(Source: Customs, Excise and Trade Operations, Projection Basis: Status Update for Category C: 23.9% as at 2018/12/04)</small>				40% of category C requirements implemented					

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					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
1.2 Increase local and international cooperation and partnerships	1.2.2 Cooperation agreements with local, regional and international organisations established	Collaboration with regional and International Agencies established Collaboration with the Customs Brokers Association strengthened and effective accreditation for	Develop MoUs for cooperation with local, regional and international organisations Develop business partners outreach programs. Develop work plan for establishment of consultative committee	Number of consultations held <small>(Source: ASYCUDA)</small>	8 consultations held	16 consultations held	24 consultations held					ASYCUDA Customs, Excise and Trade Operations Legal Services Division Commissioner-General Secretariat	
				Number of training courses facilitated for Customs Brokers <small>(Source: ASYCUDA)</small>	1 training course facilitated for Customs Brokers	2 training courses facilitated for Customs Brokers				Training Unit's capacity to respond to the increasing demand to train Brokers and Tax Preparers			
				Number of brokers license issued <small>(Source: ASYCUDA)</small>	TBD	TBD	TBD	TBD		Premised on the success of the Brokers at the exams			

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		members provided Collaboration with local professional organizations enhanced (tax preparers/accountants, bar association, chamber of commerce, manufacturers association etc.)	Enhance feedback/reporting mechanism Introduce additional platforms for engaging the private sector Develop criteria for the accreditation of brokers Issue accreditation based on the fulfillment of the outlined criteria Strengthen collaboration with Customs Brokers Association and ensure effective accreditation for members. Enhance collaboration with local professional organizations (tax preparers/accountants, bar association, chamber of commerce, manufacturers association etc.)	Number of consultative sessions held with local professional organizations <small>(Source: Tax Operations and Services Department)</small>	TBD	TBD	TBD	TBD					

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					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
1.2 Increase local and international cooperation and partnerships	1.2.3 International co-operation and data exchange protocols with targeted local and international partners established	SOPs drafted to standardize the operations of the International Unit. International Unit established to execute tasks pertaining to the Administration of the Foreign Account Tax Compliance Act (FATCA) and Common Reporting	Determine the criteria for potential recruits (qualifications and experience) of the International Unit; Devise schedule for the recruitment of staff Establish the International unit Develop SOPs to standardize the operations of the EOI unit.	Number of staff employed <small>(Source: Human Resources Management Department)</small>		2 staff employed				Capacity building on AEOL, FATCA, CRS, Treaty Arrangement is required	Effective collaboration with all Departments and Divisions to review existing SOPs, update them and develop new SOPs to cover key processes	Human Resources Management Department Policy, Program and Planning Division Operational Support Services Department Legal Services Division Information Technology Department Large Taxpayers Department	
				Percentage (%) of SOPs finalized for International Unit <small>(Source: Operational Support Services Department - Communications and Tax Advisory Services Division)</small>		40% SOPs completed	60 % SOPs completed	100% SOPs completed					

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					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
		Standard (CRS)/ Unit established to facilitate the Exchange of Information.	Review and update procedures to meet FATCA guidance/requirements Commence the Automatic Exchange of Information and other delineated functions	Number of Automatic Exchange of Information requests fulfilled <small>(Source: Large Taxpayers Division – To be transferred to Headquarters function)</small>	As per request	As per request	As per request	As per request			Adequate software and other IT infrastructure to facilitate automatic exchange of information. The request being channelled correctly. Timeliness of responses from Financial Institutions Timeliness of responses from Government agencies Availaibility of Information from Fiancial Institutions and other agencies.	Requests from treaty partners are received after the stated deadline due to it being routed incorrectly. Data submissions from external agencies not received within the stated timeline. External agencies may have the available data but because the identification or unique details are not given by the requesting party it may not be provided.	

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
2.1 Provide high quality, responsive and accessible customer service	2.1.1 Voluntary compliance increased	Increase in payments from self-assessment/on-time payment	Develop compliance strategy to foster timely payment of taxes.	Percentage (%) increase in payments from self-assessment (on-time payment) <small>(Source: Strategic Plan Project Team, Projection Basis: Refer to Internal Revenue Baseline Document, Page 24)</small>				5% increase		4 RS 5 Tax Officers are needed by Debt Management	Timely lodgement and processing of return in TRIPS by Registration and CDPU respectively.		Policy, Program and Planning Division Operational Support Services Department
			Adopt good practice communication strategy to educate and sensitise taxpayers.								Timely dispatch of notices by Mail Room		
			Design systems to evaluate and monitor registration and ontime payment and filing	Number of Taxpayer educational programs developed and delivered <small>(Source: Operational Support Services Department - Communications and Tax Advisory Services Division)</small>	78 educational programs developed and delivered	159 educational programs developed and delivered	233 educational programs developed and delivered	301 educational programs developed and delivered -TV ads 25 - Radio ads 12 - Talk Tax 48 -TV appearances 12 -Radio appearances 24 -Focus on GRA 48 -Revenue Update 96 -Workshops 36					
				Number of taxpayers sensitized <small>(Source: Operational Support Services Department - Communications and Tax Advisory Services Division)</small>	TBD	TBD	TBD	TBD					

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					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
		Business processes reviewed and simplified	Identify opportunities to reduce revenue losses through process improvements and implementation of controls within key functions	Number of improvements/controls implemented within Internal Revenue functions <small>(Source: Strategic Plan Project Team)</small>			As per document	As per document			Controls to be implemented and fortified based on process review document		Operational Support Services Department Information Technology Department Policy, Program and Planning Division Customs, Excise and Trade Operations Human Resource Management Division Tax Operations and Services Department
	Devise and implement measures to improve the effectiveness of revenue generating processes (collections and audits)		Number of improvements/controls implemented within Customs functions <small>(Source: Strategic Plan Project Team)</small>			As per document	As per document						
	Review and update workflow processes		Percentage (%) of existing SOPs updated <small>(Source: Operational Support Services Department - Communications and Tax Advisory Services Division)</small>		30% of existing SOPs updated and finalized	60% of existing SOPs updated and finalized	100% of existing SOPs updated and finalized			Staff, computer and training are needed to undertake this activity	Ability to recruit sufficient numbers of 'Champions' to this approach to process re-engineering		
	Review and improve business processes within GRA		Percentage (%) of new SOPs drafted <small>(Source: Operational Support Services Department - Communications and Tax Advisory Services Division)</small>				20% of new SOPs drafted			Process Flow reviews to be done in conjunction with all Departments/ Divisions using the 'End to End' process review technique.			
			Review and improve business processes within GRA										
			Revise existing SOPs and formulate new SOPs in line with new/ revised laws/regulations and systems										

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			Rationalize and restructure organisation	Number Internal Revenue forms reviewed <small>(Source: Strategic Plan Project Team)</small>		Based on inventory compiled	Based on inventory compiled	Based on inventory compiled					
			Review and simplify electronic forms.	Number of Customs forms reviewed (not within the ambit ASYCUDA) <small>(Source: Strategic Plan Project Team)</small>		Based on inventory compiled	Based on inventory compiled	Based on inventory compiled					
				Number of forms simplified/modified within Internal Revenue <small>(Source: Strategic Plan Project Team)</small>		Based on review conducted	Based on review conducted	Based on review conducted					
				Number of forms simplified/modified within Customs (not covered by ASYCUDA) <small>(Source: Strategic Plan Project Team)</small>		Based on review conducted	Based on review conducted	Based on review conducted					
2.1 Provide high quality, responsive and accessible customer service	2.1.1 Voluntary compliance increased	Customer charter developed Taxpayer Service Standard Developed	Draft Customer Charter and Tax payer Service Standard Solicit approval for Customer Charter and Tax payer Service Standard	Percentage (%) completion of Customer Charter and Taxpayer Service Standard <small>(Source: Operational Support Services Department - Communications and Tax Advisory Services Division and Strategic Plan Project Team)</small>			100% completed					Operational Support Services Department Policy, Program and Planning Division	

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					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
		Service catalogue developed	Implement Customer Charter and Tax payer Service Standard Draft and publish the list of services available at the respective GRA locations (inclusive of the Tax Map)	Percentage (%) completion of Tax payer Service Catalogue <small>(Source: Operational Support Services Department - Communications and Tax Advisory Services Division and Strategic Plan Project Team)</small>			25% completed	100% completed					Customs, Excise and Trade Operations
				Service Catalogue and Tax Map published <small>(Source: Operational Support Services Department - Communications and Tax Advisory Services Division and Strategic Plan Project Team)</small>				100% completed					
2.1 Provide high quality, responsive and accessible customer service	2.1.1 Voluntary compliance increased	Guidelines for taxpayers created and published Literature on Tax obligations prepared as per taxpayer segment, sector	Create customized educational and assistance programs on domestic tax segments Create customized educational and assistance programs for customs stakeholders	Number of taxpayer literature prepared <small>(Source: Operational Support Services Department - Communications and Tax Advisory Services Division)</small>	32 taxpayer literature prepared	67 taxpayer literature prepared	105 taxpayer literature prepared	138 taxpayer literature prepared -Print ads 28 -Press releases 40 -Taxation Simplified 50 -Reader's digest 4 - Leaflet, booklet, brochure 16		One (1) Communication Officer	CG Secretariat, Tax Advisory, LRO, Customs, VAT, IR	Respective departments often not forthcoming with information when requested by PR	Operational Support Services Department Information Technology Department Policy, Program and Planning Division

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					Targets								
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		and tax types (Assessed Taxes)	<p>Prepare and publish practical, clear, timely and understandable information</p> <p>Conduct workshops and seminars for targeted educational categories/segments of taxpayers</p> <p>Adopt good practice communication strategy to educate and sensitise taxpayers.</p>	<p>Number of segment based literature prepared</p> <p><small>(Source: Operational Support Services Department - Communications and Tax Advisory Services Division)</small></p> <p><small>NB: The four pieces of literature are subsumed in the count for taxation simplified.</small></p>			2 Segment based literature prepared	4 Segment based literature prepared					<p>Large Taxpayers Department</p> <p>Customs, Excise and Trade Operations</p> <p>Tax Operations and Services</p>

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					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
2.1 Provide high quality, responsive and accessible customer service	2.1.1 Voluntary compliance increased	GRA's Quarterly Reader's Digest published	Decipher the pertinent issues that should be publicized Compile and publish the quarterly reader's digest	Number of Reader's Digest (Newsletter) prepared <small>(Source: Operational Support Services Department - Communications and Tax Advisory Services Division)</small>	1 Reader's Digest prepared	2 Reader's Digest prepared	3 Reader's Digest prepared	4 Reader's Digest prepared		One (1) Communication Officer	Provision of published statistical data from Ministry of Finance	Availability of personnel qualified to analyse statistical data	
				Number of Reader's Digest (Newsletter) Distributed <small>(Source: Operational Support Services Department - Communications and Tax Advisory Services Division)</small>	500 Reader's Digest (Newsletter) Distributed	1,000 Reader's Digest (Newsletter) Distributed	1,500 Reader's Digest (Newsletter) Distributed	2,000 Reader's Digest (Newsletter) Distributed					
2.1 Provide high quality, responsive and accessible customer service	2.1.1 Voluntary compliance increased	New Budgetary measures and revenue policy regulations simplified and published annually. Sensitisations planned and conducted for introductory/amended legislation and new initiatives within the organization	Prepare and publish practical, clear, timely and understandable information annually in relation to budget measures Ensure that timely publications are made to apprise staff members and the public of legislative changes and new initiatives Develop and roll out sensitization programs for	Number of planned sensitization programs for taxpayers in relation to legislative changes and new initiatives <small>(Source: Operational Support Services Department - Communications and Tax Advisory Services Division)</small> NB: Special events as per workplan is 8, Anniversary celebrations and Christmas party was excluded.	21 sensitization programs conducted	36 sensitization programs conducted	45 sensitization programs conducted	52 sensitization programs conducted -Regional Campaign 10 -Special Events 6 -Workshops 36					Operational Support Services Department Policy, Program and Planning Division Legal Services Division Customs, Excise and Trade Operations Tax Operations and Services

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					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
			staff on new / revised legislation and policies Conduct workshops and seminars for targeted taxpayers as relates to legislative amendments and new initiatives	Number of taxpayers targeted for training sessions pertaining to legislative changes and new initiatives <small>(Source: Operational Support Services Department - Communications and Tax Advisory Services Division)</small>	TBD	TBD	TBD	TBD					
				Number of planned sensitization programs for staff <small>(Source: Operational Support Services Department - Communications and Tax Advisory Services Division)</small>	10 planned sensitization programs for staff	18 planned sensitization programs for staff	25 planned sensitization programs for staff	32 planned sensitization programs for staff					
				Percentage (%) of staff who received training in relation to legislative changes <small>(Source: Operational Support Services Department - Communications and Tax Advisory Services Division)</small>	10% staff within operational received training	30% staff within operational received training	65% staff within operational received training	95% staff within operational received training					
				Number of notices prepared and published <small>(Source: Communications and Tax Advisory Services Division - Operational Support Services Department)</small>	17 notices prepared and published	39 notices prepared and published	60 notices prepared and published	78 notices prepared and published -Print ads 28 -Taxation Simplified 50		One Communication Officer	Approval from requisite Authorities and Departments	Information not being provided in a timely manner	

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Number of taxpayer literature prepared <small>(Source: Operational Support Services Department - Communications and Tax Advisory Services Division)</small>	32 taxpayer literature prepared	67 taxpayer literature prepared	105 taxpayer literature prepared	138 taxpayer literature prepared -Print ads 28 -Press releases 40 -Taxation Simplified 50 -Reader's digest 4 - Leaflet, booklet, brochure 16					
2.1 Provide high quality, responsive and accessible customer service	2.1.1 Voluntary compliance increased	Expand Tax Advisory Services (phone line and personnel) at Headquarters and provided Tax Advisory Services to two (2) regional locations	Build Capacity within Tax Advisory Division (especially legal capacity)	Number of staff employed within the Tax Advisory Services Unit <small>(Source: Operational Support Services Department - Communications and Tax Advisory Services Division)</small>	1 additional staff within the Tax Advisory Services Unit	4 additional staff within the Tax Advisory Services Unit							Operational Support Services Department Legal Services Division Integrated Regional Tax Offices Policy, Program and Planning Division Human Resources Management Department
			Employ and train staff to provide Tax Advisory services	Number of Training sessions held to boost tax advisory services <small>(Source: Operational Support Services Department - Communications and Tax Advisory Services Division)</small>	3 sessions held	4 sessions held	5 sessions held						
			Train Regional Branch Managers to provide Tax Advisory Services Provide practical, clear, timely and understandable information to taxpayers upon request Design systems to evaluate and monitor the tax	Percentage of Tax Advisory Services staff trained <small>(Source: Operational Support Services Department - Communications and Tax Advisory Services Division)</small>				100% of staff trained					

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Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
			advisory services provided to taxpayers	Number of taxpayers in the region who benefited from Tax Advisory Services <small>(Source: Communications and Tax Advisory Services Division)</small>	TBD	TBD	TBD	TBD					
2.1 Provide high quality, responsive and accessible customer service	2.1.2 Compliance with registering, filing, payment and reporting requirements improved	Registered taxpayers increased	Devise strategies to widen the tax base and to bring errant taxpayers into the tax net	Number of additional Taxpayers registered <small>(Source: Strategic Plan Project Team, Projection Basis: 5% increase in taxpayer base of 376,391 taxpayers in 2017)</small>	4,705 Taxpayers	9,410 Taxpayers	14,115 taxpayers	18, 820 taxpayers					Tax Operations and Services Department
			Leverage 3 rd party information to expand tax base	Number of additional Large Taxpayers registered <small>(Source: Strategic Plan Project Team, Projection Basis: 5% increase in large taxpayer base of 243 taxpayers in 2018)</small>	3 core large taxpayers registered	6 core large taxpayers registered	9 core large taxpayers registered	12 core large taxpayers registered			The list of LTPs is expected to increase based on a new “criteria”	The current human resources are insufficient to serve the original 243 LTPs to full capacity; any addition in numbers will pose some amount of difficulty.	Law Enforcement and Investigation Division Large Taxpayers Department Tax Audit Division
			Establish Datawarehouse and effective data mining techniques	Number of additional Medium Taxpayers registered <small>(Source: Strategic Plan Project Team, Projection Basis: 5% increase in medium taxpayer base of 235 taxpayers in 2017)</small>	3 Medium Taxpayers registered	6 Medium Taxpayers registered	9 Medium Taxpayers registered	12 Medium Taxpayers registered				NB: A 5% increase in the Others Segment would amount to 17,201 persons. The taxpayers in this segments are yet to be allocated	Integrated Regional Tax Office Information Technology Department
			Launch awareness campaign which promulgates fulfillment of social obligations, partnership with the GRA,										

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
			equitable distribution of tax burdens and imposition of penalties for defaulters Reinstitute whistle blowing program and rewards for genuine/lucrative leads Devise responsible Enforcement Programs that foster compliance	Number of additional Small and Micro taxpayers registered <small>(Source: Strategic Plan Project Team, Projection Basis: 5% increase in Small and Micro taxpayer base of 31,899 taxpayers in 2017)</small>	400 Small and Micro taxpayers registered	800 Small and Micro taxpayers registered	1,200 Small and Micro taxpayers registered	1,595 Small and Micro taxpayers registered				to the Large, Medium, Small and Micro segments	Planning, Risk and Analysis Department
			Number of additional taxpayers registered for PAYE <small>(Source: Strategic Plan Project Team, Projection Basis: 5% increase in 6,375 2017 PAYE registrants)</small>	80 taxpayers registered for PAYE	160 taxpayers registered for PAYE	240 taxpayers registered for PAYE	319 taxpayers registered for PAYE		TPI information	Referrals from Audit, Intelligence, and LEID			
			Number of additional Taxpayers registered for CIT <small>(Source: Strategic Plan Project Team, Projection Basis: 5% increase in 5,674 2017 CIT registrants)</small>	70 taxpayers registered for CIT	140 taxpayers registered for CIT	210 taxpayers registered for CIT	284 taxpayers registered for CIT						
			Number of additional taxpayers registered for VAT <small>(Source: Strategic Plan Project Team, Projection Basis: 5% increase in 4,725 2017 VAT registrants)</small>	60 taxpayers registered for VAT	120 taxpayers registered for VAT	180 taxpayers registered for VAT	236 taxpayers registered for VAT						
			Number of additional taxpayers registered for IIT <small>(Source: Strategic Plan Project Team, Projection Basis: 5% increase in 344,375 2017 IIT registrants)</small>	4,300 taxpayers registered	8,600 taxpayers registered	12,900 taxpayers registered	17,219 taxpayers registered						

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Number of deregistered and inactive PAYE taxpayers <small>(Source: Tax Operations and Services Department - Central Registration and Input Verification Unit and Information Technology Department)</small>	TBD	TBD	TBD	TBD		Sufficient Human resources, and accurate information	Referrals from Audit, Intelligence, LEID and TPI	Non – referrals, untimely conclusion of audits/ investigations, untimely submission of information Taxpayer are rarely deregistered in TRIPS due to presence of uncollectible balances caused by penalties incorrectly charged	
				Percentage (%) deregistered and inactive taxpayers for PAYE (number of deregistered PAYE taxpayers/total registered PAYE taxpayers) <small>(Source: Tax Operations and Services Department - Central Registration and Input Verification Unit and Information Technology Department)</small>	TBD	TBD	TBD	TBD					
				Number of deregistered and inactive CIT taxpayers <small>(Source: Tax Operations and Services Department - Central Registration and Input Verification Unit and Information Technology Department)</small>	TBD	TBD	TBD	TBD					

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Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Percentage (%) deregistered and inactive taxpayers for CIT <small>(Source: Tax Operations and Services Department - Central Registration and Input Verification Unit and Information Technology Department)</small>	TBD	TBD	TBD	TBD					
				Number of deregistered and inactive VAT taxpayers <small>(Source: Tax Operations and Services Department - Central Registration and Input Verification Unit and Information Technology Department)</small>	TBD	TBD	TBD	TBD					
				Percentage (%) deregistered and inactive taxpayers for VAT <small>(Source: Tax Operations and Services Department - Central Registration and Input Verification Unit and Information Technology Department)</small>	TBD	TBD	TBD	TBD					
				Number of deregistered and inactive IIT taxpayers <small>(Source: Tax Operations and Services Department - Central Registration and Input Verification Unit and Information Technology Department)</small>	TBD	TBD	TBD	TBD					

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Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Percentage (%) deregistered and inactive taxpayers for IIT <small>(Source: Tax Operations and Services Department - Central Registration and Input Verification Unit and Information Technology Department)</small>	TBD	TBD	TBD	TBD					
				Number of walk-in registrations <small>(Source: Tax Operations and Services Department - Central Registration and Input Verification Unit and Information Technology Department)</small>		TBD	TBD	TBD				Frequent downtime of website; Lack of human resources to assist taxpayers. Unavailability of internet service at taxpayer's location	
				Number of e-registrations <small>(Source: Tax Operations and Services Department - Central Registration and Input Verification Unit and Information Technology Department)</small>		TBD	TBD	TBD			Implementation of e-services	E-registration is not available until implementation of new tax software solution	
				Number of tax payers registered through 3 rd party information <small>(Source: Planning, Risk and Analysis Department, Projection Base: Files forwarded to the Registration Division)</small>	20 taxpayers registered through 3 rd party information	40 taxpayers registered through 3 rd party information	60 taxpayers registered through 3 rd party information	80 taxpayers registered through 3 rd party information					

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Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Number of registrations resulting from Enforcement activities <small>(Source: LEID, Projection Basis: 127 % increase in 2018 actual registration of 33 taxpayers)</small>	20 registrations resulting from Enforcement activities	35 registrations resulting from Enforcement activities	55 registrations resulting from Enforcement activities	75 registrations resulting from Enforcement activities		Additional Staff and adequate motor vehicles are needed.			
				Number of registrations resulting from Audits <small>(Source: Audit Division and IRTO, Projection Bases: 7% less than actual 2018 registration of 14 taxpayers from Audit Division and 36% increase in registration of 33 taxpayers from Regions)</small>	2 taxpayers from Head Office 10 taxpayers from IRTO	5 taxpayers from Head Office 20 taxpayers from IRTO	8 taxpayers from Head Office 35 taxpayers from IRTO	13 taxpayers from Head Office 45 taxpayers from IRTO			The effective execution of Audits		
2.1 Provide high quality, responsive and accessible customer service	2.1.2 Compliance with registering, filing, payment and reporting requirements improved	Improvements in registration accuracy and completeness Reduction in the 'Other segment'	Cleansing of Taxpayer data Review of the registration procedures Review of the level/skillsets of staff conducting registration	Percentage (%) reduction in the Others segment <small>(Source: Information Technology Department)</small>				40% reduction in Others segment				Information Technology Department Human Resources Management Department Tax Operations and Services Department	
				Number of Training Sessions conducted for registration staff <small>(Source: Human Resources Management Department- Training and Development Unit)</small>	1 Training Session conducted		2 Training Sessions conducted						

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Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
			Assessment of viability of adding a Legal Officer(s) to Registration Unit Training of the Registration Staff	Number of Registration Staff trained <small>(Source: Human Resources Management Department- Training and Development Unit)</small>	24 Staff trained from IRTO		24 Staff re-trained from IRTO						
				Percentage (%) completion of IT cleansing exercise <small>(Source: Information Technology Department)</small>	TBD	TBD	TBD	TBD					

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Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.		
					Targets										
					QTR 1	QTR 2	QTR 3	QTR 4	Cost						
2.1 Provide high quality, responsive and accessible customer service	2.1.2 Compliance with registering, filing, payment and reporting requirements improved	Significant improvements in ontime filing achieved Filing rate improved	Update/ Prepare Customer guidelines as it relates to satutory filing dates, filing requirements and noncompliance penalties Devise strategies to pursue taxpayers who fail to file Design systems to evaluate and monitor taxpayers compliance with registering, filing, payment and reporting	<p>Percentage (%) increase in on-time filing rate as per taxpayer segment</p> <p>(Source: Large Taxpayers Department and Strategic Plan Project Team, Projection Basis for Large Taxpayers- 2018 actual performance as follows: -CIT: 86% -IIT: 75% -PAYE (Form II): 49% -PAYE (Form V): 85% -VAT: 81%; All other Taxpayer Segments: Refer to pages 9&10 of SPM)</p> <p>TADAT good practices was used as the benchmark to compute the percentages increase required to align GRA with international good practices within a three year period. Under this framework 100% on- time filing is required for Large taxpayers and 90% for all other segments.</p>							<p>Large Tax-payers -CIT: Increased by 5% -IIT: Increased by 8% -PAYE (Form II): Increased by 17% -PAYE (Form V): Increased by 5% -VAT: Increased by 6%</p> <p>Medium Tax-payers -CIT: Increased by 11% -IIT: Increased by 7% -PAYE (Form II) : Increased by 17% -PAYE (Form V): Increased by 12% -VAT: Increased by 13%</p>	Vehicles/ transportation to conduct visits to advise and assist TPs with e-services/ and on-time submissions	Filing returns on time and even filing in general is dependent on the taxpayer. The Account Officers are currently working with taxpayers to encourage on-time filing using various methods, such as reminder notices via emails, phone calls, visits to assist with eServices; dealing with TP queries. If the taxpayer still defaults, penalties are in place which will hopefully deter future late filing.	Changing the general culture of the population. Taxpayers, especially delinquent ones who do not want to file on-time and place little or no importance in doing so will not comply regardless of what the GRA does.	<p>Operational Support Services Department</p> <p>Information Technology Department</p> <p>Large Taxpayers Department</p> <p>Tax Operations and Services Department</p> <p>Policy, Program and Planning Division</p> <p>Debt Management Division</p>

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Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
							<u>Small Tax-payers</u> -CIT: Increased by 12% -IIT: Increased by 9% -PAYE (Form II): Increased by 19% -PAYE (Form V):16% -VAT: Increased by 13% <u>Micro Tax-payers</u> -CIT: Increased by 14% -IIT: Increased by 18% -PAYE (Form II): Increased by 25% -PAYE (Form V): Increased by 25% -VAT: Increased by 19%						

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Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				<p>Percentage (%) increase in filing rate as per taxpayer segment</p> <p>(Source: Large Taxpayers Department and Strategic Plan Project Team, Projection Basis for Large Taxpayers- 2018 actual performance as follows: -CIT: 96% -IIT: 94% -PAYE (Form II): 84% -PAYE (Form V): 95% -VAT: 96%; All other Taxpayer Segments: Refer to pages 10&11 of SPM)</p> <p>TADAT good practices was used as the benchmark to compute the percentages increase required to align GRA with international good practices within a three year period. Under this framework 100% filing rate is required for Large taxpayers and 90% for all other segments.</p>							<p>Vehicles/ transportation to conduct visits to advise and assist TPs with e-services/ and on-time submissions.</p>	<p>Filing returns on time and even filing in general is dependent on the taxpayer. The Account Officers are currently working with taxpayers to encourage on-time filing using various methods, such as reminder notices via emails, phone calls, visits to assist with eServices; dealing with TP queries. If the taxpayer still defaults penalties are in place which will hopefully deter future late filing.</p>	

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Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
								<u>Small Tax-payers</u> -CIT: Increased by 3% -IIT: Increased by 1 % - PAYE(For m II): Increased by: 12% -PAYE (Form V): Increased by 6% -VAT: Increased by 3% <u>Micro Tax-payers</u> -CIT: Increased by 5% -IIT: Increased by 10% -PAYE (Form II): Increased by: 20% -PAYE (Form V): Increased by 16% -VAT: Increased by 11%					

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Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Number of non-filers detected <small>(Source: Debt Management Division)</small>	TBD	TBD	TBD	TBD					
				Percentage (%) of non-filer cases resolved <small>(Source: Debt Management Division) NB: Currently, this is not being tracked. Systems have to be implemented to capture the necessary data.</small>	Average of 25% of cases	Average of 25% of cases	Average of 25% of cases	Average of 25% of cases		Two Tax Officers III should be added to the arrears Unit and Two Tax Officers I to the Stop Filers unit.	It is necessary that all vacancies in the DMD be filled to allow for the all planned work to be executed. Timely institution of legal action by	Generating and sorting notices is a significant manual task. There is inaccurate data from system to target defaulter	

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					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Number of demand notices issued <small>(Source: Debt Management Division, Projection Basis: 14% less than 53,418 actual notices issued in 2018)</small> <small>NB: The reduction in demand notices is attributed to the amnesty period in 2018.</small>	11,496 demand letters issued	22,994 demand letters issued	34,493 demand letters issued	45,992 demand letters issued			Legal Division against non compliant persons is apposite. Timely dispatch of notices by Mail room is required. Correct posting of payments by cashiers. The availability of vehicles to conduct visits. IT-to collaborate with LTD on creating reporting to identify non-filers Better coordination with VAT and Compliance Units	Difficulty Locating defaulters There is no penalty regime in place for PAYE nonfilers There is an absence of a proper software application to generate automatic provisional assessments No Tax Court to prosecute the large number of defaulters arising from enforcement actions Lack of Properly trained staff The reports are not generated for LTPs alone but for the whole population and we have to manually extract the LTPS.	

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Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.		
					Targets										
					QTR 1	QTR 2	QTR 3	QTR 4	Cost						
2.1 Provide high quality, responsive and accessible customer service	2.1.2 Compliance with registering, filing, payment and reporting requirements improved	Significant improvements in Ontime payment achieved	Update/ Prepare Customer guidelines Design systems to evaluate and monitor taxpayers compliance with registering, filing, payment and reporting	<p>Percentage (%) increase in on-time payment</p> <p>(Source: Large Taxpayers Department Strategic Plan Project Team, Projection Basis for Large Taxpayers- 2018 actual performance as follows: -CIT: 89% -IIT: 37% -PAYE : 88% -VAT: 92%; All other Taxpayer Segments: Refer to pages 11&12 of SPM)</p> <p>TADAT good practices was used as the benchmark to compute the percentages increase required to align GRA with international good practices within a three year period. Under this framework 100% on- time payment is required for Large taxpayers and 95% for all other segments.</p>						<p>Large Tax-payers -CIT: Increased by 4% -IIT: Increased by 21% -PAYE: Increased by 4% -VAT: Increased by 3%</p> <p>Medium Tax-payers -CIT: Increased by 17% -IIT: Increased by 17% -PAYE: Increased by 8% -VAT: Increased by 5%</p> <p>Small Tax-payers -CIT: Increased by 15% -IIT: Increased by 13% -PAYE: Increased by 5%</p>		Vehicles/ transportation to conduct visits to advise and assist TPs with e-services/ and on-time submissions.	Payments on on time and payments in general is dependent on the taxpayer. The Account Officers are currently working with taxpayers to encourage on-time filing using various methods, such as reminder notices via emails, phone calls, visits to assist with eServices; dealing with TP queries. If the taxpayer still defaults penalties are in place which will hopefully deter future late filing.	Changing the general culture of the population. Taxpayers, especially delinquent ones who do not want to pay on-time and place little or no importance in doing so will not comply regardless of what the GRA does.	

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Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
								-VAT: Increased by 6% <u>Micro Tax-payers</u> -CIT: Increased by 12% -IIT: Increased by 15% -PAYE: Increased by 7% -VAT: Increased by 5%					
2.1 Provide high quality, responsive and accessible customer service	2.1.2 Compliance with registering, filing, payment and reporting requirements improved	Payment options increased to allow for electronic payment and other non-cash methods	Pursue installation of credit and debit card online payment processing facilities	Credit and debit card processing facility established for additional banks <small>(Source: Information Technology Department)</small>				Credit and debit card processing facility established for at least 2 Banks			Implementation of E-services to process online payment	Current Tax software does not provide for Electronic payments	
			Pursue Mobile Money online facilities Participate in Bank of Guyana's proposed Payment clearance mechanism	Value of payments made by cash <small>(Source: Large Taxpayers Department)</small>	\$ 83M cash payment made	\$ 191 M cash payment made	\$254 M cash payment made	\$349 M cash payment made			The electronic payment method is not yet available.	The GRA cannot place any limit on cash transactions as this will contravene the BOG Act	

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Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.	
					Targets									
					QTR 1	QTR 2	QTR 3	QTR 4	Cost					
			Utilize more efficient payment mechanisms	Percentage (%) of payments effected via cash (Source: Large Taxpayers Department) NB: Refer to page 26 of IR baseline document. The Organisational thrust is to move from cash payments that pose security risks to the Agency to less risky methods such as Manager's cheques and cheques.	0.27% of payments	0.24 % of payments	0.19 % of payments	0.24 % of payments					The culture of Guyanese Taxpayers	
				Value of payments made by cheque (Source: Large Taxpayers Department)	\$27.86B in payments made by cheque	\$67.91B in payments made by cheque	\$98.41B in payments made by cheque	\$133.19 B in payments made by cheque \$34.78B						
				Percentage (%) of payments effected via cheques (Source: Large Taxpayers Department) NB: Refer to page 26 of IR baseline document. This projection reflects a significant amount of regression since in 2017 99.9% of LTP payments were made via cheque or Bank draft. The Organisational thrust is to move from cash payments that pose security risks to the Agency to less risky methods such as Manager's cheques and cheques.	89.4% of payments	90.2% of payments	89.7% of payments	86% of payments						

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					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Number of dishonoured cheques <small>(Source: Revenue Accounting)</small>	TBD	TBD	TBD	TBD					
				Value of dishonoured cheques <small>(Source: Revenue Accounting)</small>	TBD	TBD	TBD	TBD					
				Value of e-payments <small>(Source: Revenue Accounting and Information Technology Department)</small>	TBD	TBD	TBD	TBD				The availability of a facility to accept payments electronically and the culture of Taxpayers	
				Percentage (%) of payments effected electronically <small>(Source: Revenue Accounting and Information Technology Department)</small>	TBD	TBD	TBD	TBD					
2.1 Provide high quality, responsive and accessible customer service	2.1.3 Regional Offices offering full service options to taxpayers	Full range of services offered at existing Regional Tax Offices New offices established in	Evaluate existing services being offered by respective IRTO Conduct feasible studies for the rollout of additional services	Feasibility study completed <small>(Source: Integrated Regional Tax Offices)</small>		50% completed	100% completed						Integrated Regional Tax Offices Operational Support Services Department

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Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.	
					Targets									
					QTR 1	QTR 2	QTR 3	QTR 4	Cost					
		hinterland regions to reduce the cost of compliance	<p>Introduce additional services at all IRTOs</p> <p>Construct New offices at Onverwagt and Mahdia</p> <p>Determine the services to be rendered and the scope of operations</p> <p>Identify staffing requirements and criteria for the selection of staff for the two newly established IRTOs</p> <p>Recruit staff in accordance with criteria and as per predetermined schedule</p> <p>Develop and introduce customised services and strategies for these remote locations</p> <p>Monitor, review and evaluate complaints</p>	<p>Number of existing IRTOs offering full range of services (existing as at December, 2018) (Source: Integrated Regional Tax Offices)</p> <p>Number of IRTOs fully supported by GRA's ICT solutions (Source: Integrated Regional Tax Offices and Information Technology Department)</p> <p>Percentage (%) completion of the Construction of Onverwagt Branch Office (Source: Operational Support Services)</p> <p>NB: Fort Wellington was previously identified however the land is no longer available for occupancy by the GRA</p>				TBD				Dependent on outcome of feasibility study	Ability to attract staff in regions where the Educational, experience and skill deficiencies are greater than the urban centres.	<p>Customs, Excise and Trade Operations</p> <p>Tax Operations and Services Department</p> <p>Policy, Program and Planning Division</p> <p>Information Technology Department</p> <p>Human Resources Management Department</p>
					8 offices fully supported	8 offices fully supported (inclusive of Guyana/Brazil crossing)					Computers, printers Human Resources (new function was added thus the need for additional Human Resource)	Timely actions of the Information Technology and Facility Management Services	Some Branch Offices not adapting to the new services being offered (Processing Of Driver's Licence)	
							25% of construction completed	50% of construction completed				Approval of Building Design. Timely submission of Building Design. Approval of Funding from NPTAB to commence Project.	Timely approval from NPTAB and the release of funds by MoF. Change of scope of works as project progresses and also directive from Commissioner-General.	

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Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
			<p>Ensure all regional offices are supported by GRA's ICT solutions</p> <p>Ensure that SOPs are adopted by Regional Offices to standardize operations throughout Guyana Revenue Authority</p>	<p>Percentage (%) completion of the construction of Mahdia Branch Office <small>(Source: Operational Support Services Department)</small></p>			15% completed	30% completed		<p>External Consultants will be sourced to design the Building layout.</p>	<p>Acquisition of Land.</p> <p>Approval from the Commissioner-General regarding the Construction of this Office Building.</p> <p>Timely submission of Building Design.</p> <p>Approval of Funds to commence Project.</p>	<p>Availability of Land / Area for usage.</p> <p>Delay in Surveying of the land.</p> <p>Timely approval from NPTAB and the release of funds by MoF. Change of scope of works as project progresses and also directive from Commissioner-General.</p> <p>Delay in the completion as a result of transporting of materials via Roadways and the inclement weather pattern.</p>	

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
2.1 Provide high quality, responsive and accessible customer service	2.1.4 Customer satisfaction increased	Customer satisfaction survey developed and administered Increase in the satisfaction of Taxpayers	Customer Satisfaction survey administered in accordance with predefined sampling techniques (by taxpayer segment)	Percentage (%) improvement in customer satisfaction (Source: Strategic Plan Project Team) NB: External stakeholders did not participate in filling out the External stakeholder questionnaire and as such there is no established baseline.				10% increase in satisfaction for large taxpayers		2 Clerks 1 scanning machine	Work in collaboration with other Departments and Divisions to ensure that this action is a focal one for all in view of the extension of the thinking that GRA's overall performance must extend to all dimensions of the balance scorecard model-revenue, taxpayer satisfaction, business processes and training and development.		Operational Support Services Department Customs, Excise and Trade Operations Tax Operations and Services Department Policy, Program and Planning Division
			Review and simplify Business processes Revise existing SOPs and formulate new SOPs consistent with new/revised improve business process Devise and implement measures to reduce taxpayers' compliance costs										
			Systems, procedures and processes aligned with international standards and good practice.	Percentage (%) reduction in compliance cost (Source: Strategic Plan Project Team) NB: External stakeholders did not participate in filling out the External stakeholder questionnaire and as such there is no established baseline.		TBD	TBD	TBD				NB: External stakeholder did not participate in filling out the External stakeholder questionnaire and as such there is no established baseline.	

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
2.1 Provide high quality, responsive and accessible customer service	2.1.4 Customer satisfaction increased	Establish consultative platform for selective groups to provide inputs to improve tax administration Customer surveys conducted by segments to inform operational and Policy, Program and Procedures units on outcomes of activities	Identification of key stakeholders within the various segments Garner measures to improve service delivery to the various segments.	Number of customer surveys conducted by segments <small>(Source: Strategic Plan Project Team)</small>		1 survey conducted						Operational Support Services Department Customs, Excise and Trade Operations Tax Operations and Services Department Policy, Program and Planning Division Commissioner-General Secretariat	
				Number of consultation sessions /meetings conducted <small>(Source: Strategic Plan Project Team)</small>		2 sessions held		2 sessions held			NB: Consultative sessions will be conducted prior and subsequent to the survey.		

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
2.2 Improve trade facilitation and strengthen border protection	2.2.1 Trade facilitation improved	Re-engineered standard operating procedures implemented based on revisions made by ASYCUDA Implementation ASYCUDA implemented and operationalized	Rethink, redesign and implement the redesigned processes to facilitate the implementation of ASYUCUDA Ensure that ASYCUDA project milestones are met in within the delineated timelines Collaborate with the relevant agencies towards	ASYCUDA implemented and operationalized <small>(Source:ASYCUDA)</small>	100% implementation of e-Manifest and e-Sad Imports Implemented	100% implementation of Export and Warehousing Module, Valuation Module, PCAU Module, Offences Module, OLAP Module, e-Payments and Trade portal Module.	100% implementation of ASYCUDA World	Monitoring and sustainability of ASYCUDA World					Customs, Excise and Trade Operations ASYCUDA Policy, Program and Planning Division Information Technology Department

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
		ASYCUDA Trade facilitation module implemented and includes main regulatory agencies	operationalizing the trade facilitation module Monitor the impact of ASYCUDA on declaration processing time, revenue generation and cost savings	Number of days taken to process import declarations <small>(Source: Customs, Excise and Trade Operations and ASYCUDA, Projection Basis: Refer to page 15 and 16 of the SPM. The targets reflected in the OP differ because of the impact of ASYCUDA)</small>	1 day for Trusted Traders 12 days for commercial direct imports 3 days for personal effects 12 days for all other categories of imports	1 day for Trusted Traders 6 days for commercial direct imports 2 days for personal effects 10 days for all other categories of imports	12 hrs for Trusted Traders 3 days for commercial direct imports 1 day for personal effects 8 days for all other categories of imports	6 hrs for Trusted Traders 1.5 day for commercial direct imports .5 day for personal effects 6 days for all other categories of imports				Getting wide acceptance of the 'End to End Process Management' technique to converge with the automation and process streamlining occasioned by ASYCUDA.	

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Percentage (%) reduction in entry processing time for imports <small>(Source: Customs, Excise and Trade Operations and ASYCUDA, Projection Basis: Refer to page 15 and 16 of the SPM. The targets reflected in the OP differ because of the impact of ASYCUDA)</small>	0% reduction in Entry processing time for Trusted Traders	0% reduction in Entry processing time for Trusted Traders	50% reduction in Entry processing time for Trusted Traders	75% reduction in Entry processing time for Trusted Traders				Declaration not flagged for random documentary checks or Examination	
					0% reduction in Entry processing time for commercial direct imports	50% reduction in Entry processing time for commercial direct imports	75% reduction in Entry processing time for commercial direct imports	87.5% reduction in Entry processing time for commercial direct imports					
					75% reduction in Entry processing time for personal effects	83% reduction in Entry processing time for personal effects	92% reduction in Entry processing time for personal effects	96% reduction in Entry processing time for personal effects					
					0% reduction in Entry processing time for all other categories of imports	16% reduction in Entry processing time for all other categories of imports	33% reduction in Entry processing time for all other categories of imports	50% reduction in Entry processing time for all other categories of imports					

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Number of days taken to process export declarations <small>(Source: Customs, Excise and Trade Operations and ASYCUDA, Projection Basis: Refer to pages 23 of Customs Baseline document)</small>	3 days for direct exports	2 days for direct exports	1 day for direct exports	0.5 of a day for direct exports					
					4 days for Re-exports	3 days for Re-exports	2 days for Re-exports	1 day for Re-exports					
					4 days for Temporary Exports	3 days for Temporary Exports	2 days for Temporary Exports	1 day Temporary Exports					

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Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Percentage (%) reduction in entry processing time (for export regime) <small>(Source: Customs, Excise and Trade Operations and ASYCUDA)</small>	0% reduction in Entry processing time for direct Exports	33% reduction in Entry processing time for direct Exports	66% reduction in Entry processing time for direct Exports	83% reduction in Entry processing time for direct Exports					
					0% reduction in Entry processing time for Re-exports	25% reduction in Entry processing time for Re-exports	50% reduction in Entry processing time for Re-exports	75% reduction in Entry processing time for Re-exports					
					0% reduction in Entry processing time for Temporary Exports	25% reduction in Entry processing time for Temporary Exports	50% reduction in Entry processing time for Temporary Exports	75% reduction in Entry processing time for Temporary Exports					

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Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Value of Total Customs Revenue (Source: Customs, Excise and Trade Operations and Planning, Risk and Analysis Department, Projection Basis: 13.7% increase in \$87 B actual collection in 2018 based on historic collections and various planned Customs initiatives)	\$ 21B total Customs Revenue	\$46.7B total Customs Revenue	\$70.9B total Customs Revenue	\$98.9B total Customs Revenue CT&A - \$24.87B Imp VAT - \$28.80B Imp Ex Tx - \$40.28B Dom Alc Bev - \$4.80B Stamps Ex Tx - \$0.130B					
				Total Customs operating cost (Source: Operational Support Services- Finance Division, Projection Basis: Customs appropriation for the year 2019.)				\$700.724M					
				Total Customs Operating Costs expressed as a ratio of Customs Revenue (Source: Operational Support Services- Finance Division, Projection Basis: This represents a 5% increase in efficiency from the year 2018 where Customs revenue amounted to \$87.18B and expenditure 1.062B; which gave an efficiency ratio of 12%)				7%					

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Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
2.2 Improve trade facilitation and strengthen border protection	2.2.1 Trade facilitation improved	Standardized and transparent processes and procedures	Established SOPs re-examined to conform with international good practice Customs SOPS developed for unique and irregular requirements of Oil and Gas Sector and monitored for effectiveness.	Percentage (%) of Customs SOPs reviewed <small>(Source: Customs, Excise and Trade Operations and Operational Support Services Department - Communications and Tax Advisory Services Division)</small>	10% SOPs reviewed	30% SOPs reviewed	50% SOPs reviewed	75% SOPs reviewed		Staff and Computer Systems		Staff, Computer and Training	Operational Support Services Department Policy, Program and Planning Division Customs, Excise and Trade Operations
				Percentage (%) of Customs SOPs amended <small>(Source: Customs, Excise and Trade Operations and Operational Support Services Department - Communications and Tax Advisory Services Division)</small>	10% SOPs amended	10% SOPs amended	50% SOPs amended	75% SOPs amended					
				Percentage (%) of Customs SOPs developed for Oil and Gas <small>(Source: Customs, Excise and Trade Operations and Operational Support Services Department - Communications and Tax Advisory Services Division)</small>		50% completed	100% completed						

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Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019							Additional Resources Required	Dependencies	Constraints	Parties Resp.	
					Targets					Cost						
					QTR 1	QTR 2	QTR 3	QTR 4								
2.2 Improve trade facilitation and strengthen border protection	2.2.1 Trade facilitation improved	Procedural requirements determined and mobilized to create Free Trade Zone	Conduct feasibility study	Percentage (%) of feasibility study completed <small>(Source: CG's Secretariat and Customs, Excise and Trade Operations)</small>		100% completed								Commissioner-General Secretariat Legal Services Division Customs, Excise and Trade Operations Policy, Program and Planning Division		
			Develop a Free Trade Zone regime/ conceptual framework	Conceptual Framework completed <small>(Source: CG's Secretariat and Customs, Excise and Trade Operations)</small>		100% completed										
			Identify and acquire suitable land based on the outcome of the feasibility study and the recommended acreage	Legislative requirements for free Trade Zone implemented <small>(Source: CG's Secretariat and Legal Services Division)</small>			100% completed									
			Institute legislative requirements for the Trade Free Zone based on the outcome of the feasibility study	Land identified and acquired <small>(Source: CG's Secretariat and Customs, Excise and Trade Operations)</small>			100% completed									
			Implement the trade free zone contingent on the outcome of the feasibility study	Free Trade Zone established <small>(Source: CG's Secretariat and Customs, Excise and Trade Operations)</small>				10% completed								

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					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
2.2 Improve trade facilitation and strengthen border protection	2.2.1 Trade facilitation improved	Determine additional Legislative provisions required to optimize enforcement Legislative provisions enacted to create an enabling environment geared towards optimising enforcement Enforcement Programmes devised	Review existing enforcement legislation to garner scope and applicability, as well as, its preventative and punitive attributes to aid in deterring undesirable practices and behaviour	Tax change from Enforcement activities <small>(Source: LEID, Projection Basis: 14% overall increase in actual 2018 collection of \$464.7M amalgamated from various projection of Units within the Division)</small>	\$137M in revenue collected	\$272M in revenue collected	\$395M in revenue collected	\$530M in revenue collected		Human Resources (30 staff) Equipment Firearms Motor vehicles, Drones Training	The provision of resources from HRMD and Finance Division	Depleted staff compliment Lack of skilled, trained officers Lack of sufficient equipment to effectively carryout the mandate	Law Enforcement and Investigation Division
			Amend legislation where necessary to achieve the warranted scope, pertinence and 'teeth'	Value of revenue earned from disposal of seized goods <small>(Source: LEID, Projection Basis: 150% increase in actual 2018 collection of \$2M in an effort to dispose of goods at State Warehouse)</small>	\$1M earned from disposal of seized goods	\$2M earned from disposal of seized goods	\$3M earned from disposal of seized goods	\$5M earned from disposal of seized goods		Executive Management Approval Settlement of tax liability Completion of condemnation and forfeiture procures.	Lack of efficient and timely disposal Prolonged Court Cases		
			Devise responsible enforcement programmes	Value of revenue earned from disposal of seized motor vehicles <small>(Source: LEID, Projection Basis: 50% increase in actual 2018 collection of \$4M)</small>	\$2M earned from disposal of seized motor vehicles	\$4M earned from disposal of seized motor vehicles	\$5M earned from disposal of seized motor vehicles	\$6M earned from disposal of seized motor vehicles					
			Utilize risk based approaches in enforcement activities	Value of revenue earned from disposal of WOE motor vehicles <small>(Source: LEID, Projection Basis: actual 2018 collection of \$30M; it is notable that the amount of vehicles available through Want Of Entry Procedures have reduced)</small>	\$10M earned from disposal of WOE motor vehicles	\$20M earned from disposal of WOE motor vehicles	\$25M earned from disposal of WOE motor vehicles	\$30M earned from disposal of WOE motor vehicles			Customs, Excise and Trade Operations to provide list State Auditors Internal Auditors	List of WOE motor vehicles/ATVS/Bikes no submitted on a timely basis to be gazetted	
			Enhance enforcement monitoring mechanisms										
			Compliance visits to various individuals/businesses/companies who have applied for tax exemptions or have										

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					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
			benefitted from the granting of tax exemptions Compliance visits to ensure that various business are in compliance with various tax laws administered by GRA.	Number of monitoring activities conducted <small>(Source: LEID, Projection Basis: 62.5% increase in 80 water exercises and 1% increase in 812 land exercises recorded for 2018; based on average projections from SASS and LEID-Regional)</small>	24 water and 292 land monitoring exercises conducted	50 water and 362 land monitoring exercises conducted	90 water and 482 land monitoring exercises conducted	130 water and 820 land monitoring exercises conducted		Motor vessels Equipment Firearms Staff Training	GDF Coast Guard MARAD Finance Division	Current motor vessels inoperable No facilities to launch operations Inadequate staff level	
				Number of instances in which detections were made-success rate <small>(Source: LEID, Projection Basis: An increase of 7% on the 2018 actuals of 310 hits from 892 exercises)</small>	80 instances of detection 25% detection rate	140 instances of detection 34% detection rate	240 instances of detection 15% detection rate	400 instances of detection 42% detection rate		Motor vehicles Equipment Drones Firearms Staff Training	Guyana Police Force Constant Surveillance Exercises Informants/ Tips	Inadequate number of motor vehicle Staffing levels Lack of needed equipment such as Drones etc	
				Number of Investigations conducted <small>(Source: LEID, Projection Basis: 38% increase from the 40 actual pre-approval cases conducted in 2018. 6% Increase in post-approval cases over 115 actual cases conducted in 2018)</small>	13 Pre and 31 Post Approval Investigations conducted	29 Pre and 68 Post Approval Investigations conducted	45 Pre and 101 Post Approval Investigations conducted	55 Pre and 122 Post Approval Investigations conducted		Motor vessels Equipment Firearms Staff Training	Tax Exemption Processing and Verificaiton Division Debt Management Division	Inadequate number of motor vehicles Staffing levels	

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Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Number of activities that resulted in prohibited and illicit items being seized <small>(Source: LEID, Projection Basis; 14.3% increase from the 2018 actual of 35 cases in which seizures were made -33 for prohibited items and 2 for illicit drugs)</small>	10 exercises that result in prohibited/illicit items being seized	20 exercises that result in prohibited /illicit items being seized	30 exercises that result in prohibited /illicit items being seized	40 exercises that result in prohibited/i llicit items being seized		Motor vehicles Equipment Drones Firearms Staff Training	Guyana Police Force Constant Surveillance Exercises Informants/tips	Inadequate number of motor vehicle Staffing levels Lack of needed equipment such as Drones etc	
				Value of prohibited and illicit items seized <small>(Source: LEID, Projection Basis: 29% increase in 2018 actual value of prohibited (\$6.8M) and illicit items(\$1M) seized)</small>	\$2M prohibited items seized	\$4M prohibited items seized	\$7M prohibited items seized	\$10M prohibited items seized					
				Number of uncustomed goods seized <small>(Source: LEID, Projection Basis: 9% increase in 2018 actual of 92 cases that resulted in uncustomed goods being seized)</small>	25 uncustomed goods seized	50 uncustomed goods seized	75 uncustomed goods seized	100 uncustomed goods seized		Motor vehicles Equipment Drones Firearms Staff Training	Guyana Police Force Constant Surveillance Exercises Informants/tips	Inadequate number of motor vehicle Staffing levels Lack of needed equipment such as Drones etc	
				Value of uncustomed goods seized <small>(Source: LEID, Projection Basis: 35% increase in actual value of uncustomed goods seized in 2018 which amounted to \$222M)</small>	\$100M of uncustomed goods seized	\$160M of uncustomed goods seized	\$240M of uncustomed goods seized	\$300M of uncustomed goods seized				-	

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Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Number of items detained <small>(Source: LEID, Projection Basis: 4% increase in the reported 72 items detained in 2017. Minimal cases projected due to trend of reduction observed from 2017 indicating increased compliance due to increased LEID operations and presence.)</small>	35 items detained	50 items detained	65 items detained	75 items detained		Motor vehicles Equipment Drones Firearms Staff Training	Guyana Police Force Constant Surveillance Exercises Informants/tips	number of motor vehicle Staffing levels Lack of needed equipment such as Drones etc	
				Value of items detained <small>(Source: LEID, Projection Base: \$120M collected in 2018)</small>	\$25M of items detained	\$40M of items detained	\$70M of items detained	\$120M of items detained					
2.2 Improve trade facilitation and strengthen border protection	2.2.1 Trade facilitation improved	Excise Digital Stamping Programme strengthened Increase in revenues realised through stamping programme	Plan to continue the rollout of the Excise Digital stamping programme with particular emphasis on tobacco products Seek to increase efficiencies within the Stamping Programme	Value of revenue collected from Excise Stamp activities <small>(Source: Customs, Excise and Trade Operations - Excise Stamp and Environmental Levy Section, Projection base: 3% increase on 2018 total collection of \$4.42B)</small>	\$945.8M revenue collected from Excise Stamp Activities	\$1.882B revenue collected from Excise Stamp Activities	\$3.004B revenue collected from Excise Stamp Activities	\$4.55B revenue collected from Excise Stamp Activities		Vehicles Risk allowance for field staff	Revenue collection is based on the level of imports, the voluntary compliance level of taxpayers, valuation and classification of imports and the accuracy of Intelligence gathered. The number of bottles of alcohol stamped depends on the level of import. c	The lack of resources to act on Intelligence gathered The response time to act upon intelligence gathered for activities in remote areas which might make the information invalid. Undetected attempts to re-use stamps and forgery of stamps.	Customs, Excise and Trade Operations
				Value of tax change from excise stamp enforcement activities <small>(Source: Customs, Excise and Trade Operations - Excise Stamp and Environmental Levy Section, Projection Base: 3% increase on 2018 total collection of \$17.365M)</small>	\$2.62M from excise stamp enforcement activities	\$6.42M from excise stamp enforcement activities	\$11.1M from excise stamp enforcement activities	\$17.89M from excise stamp enforcement activities					

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Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Value of tax change/ Value of revenue collected <small>(Source: Customs, Excise and Trade Operations - Excise Stamp and Environmental Levy Section)</small>	0.3% of revenues collected from the Excise Stamping Programme result from enforcement activities	0.3% of revenues collected from the Excise Stamping Programme result from enforcement activities	0.4% of revenues collected from the Excise Stamping Programme result from enforcement activities	0.4% of revenues collected from the Excise Stamping Programme result from enforcement activities					
				Number of alcohol stamps acquired <small>(Source: Customs, Excise and Trade Operations - Excise Stamp and Environmental Levy Section, Projection Basis: CBN Excise Stamp Contract)</small>	275,000 alcohol stamps acquired	550,000 alcohol stamps acquired	825,000 alcohol stamps acquired	1,100,000 alcohol stamps acquired					
				Number of alcohol stamps utilized <small>(Source: Customs, Excise and Trade Operations - Excise Stamp and Environmental Levy Section, Projection Basis: 3% increase in number utilized in 2018-793,795 stamps)</small>	204,402 stamps utilized	408,804 stamps utilized	613,207 stamps utilized	817,609 stamps utilized					

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Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Number of tobacco stamps acquired (Source: Customs, Excise and Trade Operations - Excise Stamp and Environmental Levy Section, Projection basis: CBN Excise Stamp Contract)	1.25M self-adhesive and 7M dry tobacco stamps acquired	2.5M self-adhesive and 14M dry tobacco stamps acquired	3.75M self-adhesive and 21M dry tobacco stamps acquired	5M self-adhesive and 28M dry tobacco stamps acquired					
				Number of tobacco stamps utilized (Source: Customs, Excise and Trade Operations - Excise Stamp and Environmental Levy Section, Projection basis: 3% increase in number utilized in 2018-3,259,942 self-adhesive and 9,845,479)	0.815M self-adhesive and 2.46M dry tobacco stamps utilized	1.63M self-adhesive and 4.92M dry tobacco stamps utilized	2.44M self-adhesive and 7.38M dry tobacco stamps utilized	3.26M self-adhesive and 9.85M dry tobacco stamps utilized					
2.2 Improve trade facilitation and strengthen border protection	2.2.1 Trade facilitation improved	WCO Time release studies conducted	Ascertaining the requirements of the time release study and the associated International standards to juxtapose Guyana's performance	WCO time release study conducted (Source: Customs, Excise and Trade Operations)				50% completed			WCO to assign a team to conduct the Time release studies	The completion of ASYCUDA to effectuate measurements after system improvements	Customs, Excise and Trade Operations

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Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
2.2 Improve trade facilitation and strengthen border protection	2.2.1 Trade facilitation improved	Entry processing time reduced	<p>Review systems and conduct 'systems walkthrough' to determine the bottle necks and the reasons for delays in the system</p> <p>Review and reengineer systems and processes</p> <p>Implement ASYCUDA</p>	<p>Number of days taken to process import declarations</p> <p>(Source: Customs, Excise and Trade Operations and ASYCUDA, Projection Basis: Refer to page 15 and 16 of the SPM. The targets reflected in the OP differ because of the impact of ASYCUDA)</p>	1 day for Trusted Traders	1 day for Trusted Traders	12 hrs for Trusted Traders	6 hrs for Trusted Traders				<p>Getting wide acceptance of the 'End to End Process Management' technique to converge with the automation and process streamlining occasioned by ASYCUDA</p> <p>Declaration not flagged for random documentary checks or Examination</p> <p>The ASYCUDA Module for C5, C6, C7, S7 and S8 not yet implemented</p>	<p>Customs, Excise and Trade Operations</p> <p>ASYCUDA</p>
					12 days for commercial direct imports	6 days for commercial direct imports	3 days for commercial direct imports	1.5 days for commercial direct imports					
					3 days for personal effects	2 days for personal effects	1 day for personal effects	.5 of a day for personal effects					
					12 days for all other categories of imports	10 days for all other categories of imports	8 days for all other categories of imports	6 days for all other categories of imports					

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Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Percentage (%) reduction in entry processing time for imports <small>(Source: Customs, Excise and Trade Operations and ASYCUDA, Projection Basis: Refer to page 15 and 16 of the SPM. The targets reflected in the OP differ because of the impact of ASYCUDA)</small>	0% reduction in Entry processing time for Trusted Traders	0% reduction in Entry processing time for Trusted Traders	50% reduction in Entry processing time for Trusted Traders	75% reduction in Entry processing time for Trusted Traders			Declaration not flagged for random documentary checks or examination	Some Officers are not attending to declarations on a timely manner, brokers are making numerous mistakes, the Border Regulatory Agencies (BRA's) are not performing their task in a timely basis. These are all contributing factors to the delays in processing declarations	
					0% reduction in Entry processing time for commercial direct imports	50% reduction in Entry processing time for commercial direct imports	75% reduction in Entry processing time for commercial direct imports	87.5% reduction in Entry processing time for commercial direct imports					
					75% reduction in Entry processing time for personal effects	83% reduction in Entry processing time for personal effects	92% reduction in Entry processing time for personal effects	96% reduction in Entry processing time for personal effects					
					0% reduction in Entry processing time for all other categories of imports	16% reduction in Entry processing time for all other categories of imports	33% reduction in Entry processing time for all other categories of import	50% reduction in Entry processing time for all other categories of imports				The ASYCUDA Module for C5, C6, C7, S7 and S8 not yet implemented	

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Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Number of days taken to process export declarations <small>(Source: Customs, Excise and Trade Operations and ASYCUDA, Projection Basis: Refer to pages 23 of Customs Baseline document)</small>	3 days for direct exports	2 days for direct exports	1 day for direct exports	0.5 of a day for direct exports			This is dependednt on the ASYCUDA Export module being implemented.		
					4 days for Re-exports	3 days for Re-exports	2 days for Re-exports	1 day for Re-exports					
					4 days for Temporary Exports	3 days for Temporary Exports	2 days for Temporary Exports	1 day Temporary Exports					

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Percentage (%) reduction in entry processing time (for export regime) <small>(Source: Customs, Excise and Trade Operations and ASYCUDA)</small>	0% reduction in Entry processing time for direct Exports 0% reduction in Entry processing time for Re-exports 0% reduction in Entry processing time for Temporary Exports	33% reduction in Entry processing time for direct Exports 25% reduction in Entry processing time for Re-exports 25% reduction in Entry processing time for Temporary Exports	66% reduction in Entry processing time for direct Exports 50% reduction in Entry processing time for Re-exports 50% reduction in Entry processing time for Temporary Exports	83% reduction in Entry processing time for direct Exports 75% reduction in Entry processing time for Re-exports 75% reduction in Entry processing time for Temporary Exports					
				Percentage (%) reduction in declaration errors <small>(Source: Customs, Excise and Trade Operations, Projection Basis: 42% of declarations lodged are amended annually. 95% reduction would result in only 2% of declarations being amended annually; this is primarily attributed to the impending imposition of penalties)</small>		50% reduction in declaration errors	75% reduction in declaration errors	95% reduction in declaration errors					

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
2.2 Improve trade facilitation and strengthen border protection	2.2.1 Trade facilitation improved	Trusted Trader Program expanded	<p>Trusted trader and low risk traders portfolio increased and monitoring techniques established.</p> <p>Increase Post Clearance Audits</p> <p>Develop Post Clearance Audit Manual that is consistent with contemporary international good practices (WTO/WCO)</p>	<p>Number of Trusted Traders</p> <p>(Source: Customs, Excise and Trade Operations- Risk Management Unit, Projection Base: 114% increase over 98 Trusted Traders in 2018 due to the rollout of ASYCUDA)</p>	169 Trusted traders	182 Trusted Traders	195 Trusted Traders	210 Trusted Traders					<p>Customs, Excise and Trade Operations</p> <p>ASYCUDA</p>
				<p>Number of Low Risk Traders</p> <p>(Source: Customs, Excise and Trade Operations- Risk Management Unit, Projection Base: 23% increase over 96 Low Risk Traders in 2018 due to the rollout of ASYCUDA)</p>	97 Low Risk Traders	104 Low Risk Traders	111 Low Risk Traders	118 Low Risk Traders					
				<p>Number of Post Clearance Audits conducted</p> <p>(Source: Customs, Excise and Trade Operations - Post Clearance Audit Unit, Projection Basis: 50 cases added to 2018 planned cases. For 2018 only 108 cases were conducted however, the projected improvement in performance is due to the imminent recruitment of additional staffers)</p> <p>Note: PCA module in ASYCUDA will be implemented and rolled out before the end of 2019 second quarter.</p>	<p>88 Post Clearance Audits conducted:</p> <p>-69 Desk Review Audits</p> <p>-15 Limited Scope Audits</p> <p>-4 Compliance Audits</p>	<p>159 Post Clearance Audits conducted:</p> <p>-121 Desk Review Audits</p> <p>-30 Limited Scope Audits</p> <p>-8 Compliance Audits</p>	<p>245 Post Clearance Audits conducted:</p> <p>-191 Desk Review Audits</p> <p>-42 Limited Scope Audits</p> <p>-12 Compliance Audits</p>	<p>382 Post Clearance Audits conducted:</p> <p>-311 Desk Review Audits</p> <p>-55 Limited Scope Audits</p> <p>-16 Compliance Audits</p>		<p>Forty (40) staff at varying specialties are required to carry out the mandate of the Post Clearance Audit Unit.</p>	<p>The implementation and roll out of the post clearance module in ASYCUDA</p>	<p>Full Staff complement of the PCA Unit to be filled.</p>	

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				<p>Tax change from Post Clearance Audits (Source: Customs, Excise and Trade Operations – Post Clearance Audit Unit, Projection Basis: \$1M in recovered revenue from each desk review audit, \$1.5M in recovered revenue from each Limited Scope Audit during the period Jan-Sept and \$2.3M in recovered revenue from each Limited Scope Audit during the period Oct-Dec due to increased levels of imports. Also, \$15M was projected in recovered revenue from each Compliance Audit)</p>	<p>\$151.5M in the first quarter: -\$69M from Desk Review Audits -\$22.5M from Limited Scope Audit -\$60M from Compliance Audits</p>	<p>\$286M by the second quarter: -\$121M from Desk Review Audits -\$45M from Limited Scope Audit -\$120M from Compliance Audits</p>	<p>\$434M by the third quarter: -\$191M from Desk Review Audits -\$63M from Limited Scope Audit -\$180M from Compliance Audits</p>	<p>\$643.3M by the fourth quarter: -\$311M from Desk Review Audits -\$92.3M from Limited Scope Audit -\$240M from Compliance Audits</p>		Forty (40) staff at varying specialties are required to carry out the mandate of the Post Clearance Audit Unit.	The implementation and roll out of the post clearance module in ASYCUDA	Full Staff complement of the PCA Unit to be filled.	
				<p>Post Clearance Audit Manual developed (Source: Customs, Excise and Trade Operations – Post Clearance Audit Unit)</p>	5% completed	100% completed						There is an absence of expert guidance in completing the manual. Staff complement not being filled is a significant limitation.	
2.2 Improve trade facilitation and strengthen border protection	2.2.1 Trade facilitation improved	Reduction in PIDs perfected beyond the 10days stipulated period All PIDs issued perfected	Consistent monitoring of PIDs issued to encourage perfection within the stipulated ten (10) day period Create a system for pursuing consignees with	<p>Number of PIDs issued (Source: Customs, Excise and Trade Operations, Projection Basis: Current Data for first quarter 2019 as at 2019/03/15 and average PIDs issued for 2017 and 2018) NB: 589 PIDs were issued during 2018; however, a decline in this amount is being projected due to the ASYCUDA pre-payment requirement.</p>	155 PIDs issued	275 PIDs issued	350 PIDs issued	400 PIDs issued				PID Module not implemented	Customs, Excise and Trade Operations ASYCUDA

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
		Escheating of bonds and denials of further PIDs for all taxpayers who default on perfecting PID or perfect PIDs after 31 days	<p>PIDs who have same outstanding for more than ten (10) days but less than thirty one (31) days</p> <p>Escheat Bonds and deny further PIDs for consignees who defaulted beyond the thirty one (31) day period</p>	<p>Number of PIDs perfected within the ten (10) day period</p> <p>(Source: Customs, Excise and Trade Operations, Projection Basis: Current Data for first quarter 2019 as at 2019/03/15 and average PIDs perfected within 10 days for 2017 and 2018)</p>	47 PIDs perfected within the ten (10) day period	83 PIDs perfected within the ten (10) day period	106 PIDs perfected within the ten (10) day period	121 PIDs perfected within the ten (10) day period					
	<p>Percentage (%) of PIDs perfected within the ten (10) day period</p> <p>(Source: Customs, Excise and Trade Operations)</p>			30% PIDs perfected within the ten (10) day period	30% PIDs perfected within the ten (10) day period	30% PIDs perfected within the ten (10) day period	30% PIDs perfected within the ten (10) day period						
	<p>Number of PIDs perfected beyond the ten (10) day period but within less than thirty-one (31) days</p> <p>(Source: Customs, Excise and Trade Operations, Projection Basis: Current Data for first quarter 2019 as at 2019/03/15 and average PIDs perfected beyond the 10 days but within 31 days for 2017 and 2018)</p>			105 PIDs perfected beyond the ten (10) day period but within less than thirty-one (31) days	187 PIDs perfected beyond the ten (10) day period but within less than thirty-one (31) days	237 PIDs perfected beyond the ten (10) day period but within less than thirty-one (31) days	271 PIDs perfected beyond the ten (10) day period but within less than thirty-one (31) days						

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Percentage (%) of PIDs perfected beyond the ten (10) day period but within less than thirty-one (31) days. <small>(Source: Customs, Excise and Trade Operations)</small>	68% PIDs perfected beyond the ten (10) day period but within less than thirty-one (31) days	68% PIDs perfected beyond the ten (10) day period but within less than thirty-one (31) days	68% PIDs perfected beyond the ten (10) day period but within less than thirty-one (31) days	68% PIDs perfected beyond the ten (10) day period but within less than thirty-one (31) days					
				Number of PIDs perfected after thirty one (31) days <small>(Source: Customs, Excise and Trade Operations, Projection Basis: Current Data for first quarter 2019 and average PIDs issued for 2017 and 2018)</small>	3 PIDs perfected after thirty one (31) days	5 PIDs perfected after thirty one (31) days	7 PIDs perfected after thirty one (31) days	8 PIDs perfected after thirty one (31) days					
				Number of PIDs perfected <small>(Source: Customs, Excise and Trade Operations, Projection Basis: Current Data for first quarter 2019 and average PIDs issued for 2017 and 2018) NB: Please note that the 98% perfection rate differs from the 100% target stated in the SPM. It should be noted that there are still outstanding prior year PIDs (2017-11 out of 623, 2018-23 out of 589). Therefore, an initiative needs to be established to forge perfection of prior year PIDs and to ensure 100% perfection of current year PIDs.</small>	152 PIDs perfected	270 PIDs perfected	343 PIDs perfected	392 PIDs perfected					

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Percentage (%) of PIDs perfected <small>(Source: Customs, Excise and Trade Operations)</small>	98% of PIDs perfected	98% of PIDs perfected	98% of PIDs perfected	98% of PIDs perfected					
				Value of outstanding PIDs <small>(Source: Customs, Excise and Trade Operations)</small>	TBD	TBD	TBD	TBD					
				Number of Bonds that were escheated <small>(Source: Customs, Excise and Trade Operations)</small>	TBD	TBD	TBD	TBD			Ensuring legislative measures stipulated are executed	Module has not been implemented as yet as such to set projected target would be difficult at this time.	
				Value of Bonds that were escheated <small>(Source: Customs, Excise and Trade Operations)</small>	TBD	TBD	TBD	TBD				Module has not been implemented as yet as such to set projected target would be difficult at this time.	

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets				Cost				
					QTR 1	QTR 2	QTR 3	QTR 4					
				Corresponding taxes and duties that should have been paid for the escheated Bonds <small>(Source: Customs, Excise and Trade Operations)</small>	TBD	TBD	TBD	TBD				Module has not been implemented as yet as such to set projected target would be difficult at this time.	
				Number of defaulters who are no longer granted PIDs <small>(Source: Customs, Excise and Trade Operations)</small>	TBD	TBD	TBD	TBD					
				Number of PIDs denied <small>(Source: Customs, Excise and Trade Operations)</small>	TBD	TBD	TBD	TBD					

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
2.2 Improve trade facilitation and strengthen border protection	2.2.1 Trade facilitation improved	<p>Timelines stipulated for clearance of PTPs upon issuing of the facility</p> <p>Penalties circumscribed for failure to clear PTPs within stipulated period</p> <p>Penalties enforced once stipulated time elapses</p> <p>Encourage clearance of PTPs within the stipulated period</p>	<p>Consistent monitoring of PTPs issued to encourage perfection within the stipulated period</p> <p>Create a system for pursuing consignees with PTPs who have same outstanding for more than the allowed period</p> <p>Ensure that adequate penalties are circumscribed to deter delayed clearance of PTPs</p> <p>Enforce circumscribed penalties</p>	<p>Number of PTPs issued</p> <p>(Source: Customs, Excise and Trade Operations, Projection basis: For the year 2018, 3777 PTPs were issued. The significant reduction in PTPs is being projected due to the implementation of ASYCUDA which will strive for a drastic reduction in this facility.)</p>	473 PTPs issued	773 PTPs issued	1,023 PTPs issued	1,223 PTPs issued			<p>The circumstances for the application of PTP.</p> <p>The discretionary powers of the CG.</p> <p>The inability of the exporter to accurately decipher the number of packages being exported.</p> <p>The implementation of the ASYCUDA Module.</p>	<p>External Governmental Agencies lack the funds to pay VAT that is no longer an exempted tax for them and are in urgent need of the cosingment.</p> <p>The GRDB controls all rice exports and are not certain at any one time how many containers of rice will be exported per declaration. This is not captured in the monthly or year to date reports. Instead, a general figure is captured per month.</p>	<p>Customs, Excise and Trade Operations</p> <p>ASYCUDA</p>
				<p>Number of PTPs perfected within the stipulated period</p> <p>(Source: Customs, Excise and Trade Operations,</p>	118 PTPs perfected within the stipulated period	193 PTPs perfected within the stipulated period	256 PTPs perfected within the stipulated period	306 PTPs perfected within the stipulated period			<p>Timely implementation of stipulated period to perfect PTPs</p>		
				<p>Percentage (%) of PTPs perfected within the stipulated period</p> <p>(Source: Customs, Excise and Trade Operations)</p>	25% PTPs perfected within the stipulated period	25% PTPs perfected within the stipulated period	25% PTPs perfected within the stipulated period	25% PTPs perfected within the stipulated period					

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Number of PTPs perfected for the tax year <small>(Source: Customs, Excise and Trade Operations)</small> NB: Please note that the 75% perfection rate differs from the 100% target stated in the SPM. It should be noted that there is a significant amount of PTPs issued in prior years that remain outstanding (2015-570 out of 2006, 2016-300 out of 2278, 2017-410 out of 4080, 2018-608 out of 3777). Therefore, an initiative needs to be established to forge perfection of prior year PTPs and to ensure 100% perfection of current year PTPs.	118 PTPs perfected	271 PTPs perfected	512 PTPs perfected	917 PTPs perfected			Ability of importer to pay all relevant taxes that have become due. The implementation of ASYCUDA Module to process. The timely processing of the lodged declarations by the Customs Officer through TRIPS	No legislation that supports this internal Organisational Policy.	
				Percentage (%) of PTPs perfected <small>(Source: Customs, Excise and Trade Operations)</small>	25% PTPs perfected	35% PTPs perfected	50% PTPs perfected	75% PTPs perfected					
				Value of outstanding PTPs <small>(Source: Customs, Excise and Trade Operations)</small>	TBD	TBD	TBD	TBD			The PTP is not a legal document, therefore cannot institute penalty.		
				Number of consignees who were penalised <small>(Source: Customs, Excise and Trade Operations)</small>	TBD	TBD	TBD	TBD			The PTP is not a legal document, therefore cannot institute penalty.	No legislation that supports this internal Organisational Policy.	

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Value of the fines and penalties imposed for PTP defaulters <small>(Source: Customs, Excise and Trade Operations)</small>	TBD	TBD	TBD	TBD					
				Corresponding taxes and duties that should have been paid by the defaulters <small>(Source: Customs, Excise and Trade Operations, Projection Basis: First quarter projection is based on \$65,588,812.76 collection As at March 15, 2019, extrapolated to derive a total for the first quarter)</small>	\$87.45M	TBD	TBD	TBD			Ability of importer to pay all relevant taxes that have become due. The timely processing of the lodged declarations by the Customs Officer through TRIPS		
				Number of defaulters who are no longer granted PTPs <small>(Source: Customs, Excise and Trade Operations, Projection Basis: the first quarter is populated with actual figures as at March 15, 2019)</small>	501	TBD	TBD	TBD			Discretionary Powers of the CG		
2.2 Improve trade facilitation and strengthen	2.2.1 Trade facilitation improved	Inventory Management System implemented to	Formulate apposite inventory management system to be used by the state warehouse	Warehouse Inventory Management System implemented <small>(Source: Customs, Excise and Trade Operations)</small>		100% completed						Customs, Excise and Trade Operations ASYCUDA	

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
border protection		manage warehouse operations 100% of warehouse revenues and intrawarehouse transfers accounted for	Devise system to account for all revenues resulting from Warehousing activities Establish SOPs for State warehouse operations Implement ASYCUDA warehousing module	Percentage (%) completion of ASYCUDA warehousing module <small>(Source: ASYCUDA)</small>		75% completion of ASYCUDA warehousing module	100% completion of ASYCUDA warehousing module						Information Technology Department
2.2 Improve trade facilitation and strengthen	2.2.1 Trade facilitation improved	Action plan defined to monitor private warehouses	Devise action plan to monitor private warehouses based utilizing risk based techniques	Warehouse action plan developed <small>(Source: Customs, Excise and Trade Operations)</small>	100% completed								Customs, Excise and Trade Operations

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
border protection		Private warehouses monitored according to plan	<p>Deploy resources to effectively monitor the private warehouses in accordance with plan</p> <p>Review and improve warehouse processes and procedures</p> <p>Implement SOPs related to warehousing</p> <p>Develop warehouse security plan</p> <p>Enhanced warehouse security measures at Private warehouses</p>	Warehouse security plan created <small>(Source: Customs, Excise and Trade Operations)</small>	100% completed								Law Enforcement and Investigation Division

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
2.2 Improve trade facilitation and strengthen border protection	2.2.1 Trade facilitation improved	Preparatory work for the construction of a new state warehouse commenced	<p>Ascertain needs requirement inclusive of the infrastructure and facilities Conform to the National Procurement and Tender Administration Board processes to secure land and approval for the construction of the State warehouse</p> <p>Adhere to National Procurement and Tender Administration Board policies to secure construction services Number of ASYCUDA SOPs implemented</p>	<p>Land/ Site identified and acquired for the construction of the State Warehouse <small>(Source: CG's Secretariat, Customs, Excise and Trade Operations and Operational Support Services Department)</small></p>		100% completed					<p>Turnaround time of the National Procurement and Tender Administration Board in granting the requisite approvals The availability of Evaluators and the time taken to conduct the evaluations (Both technical and financial)</p>	<p>Limited Engineering capacity within the Facilities Management Unit Availability of Financial resources The ability of GRA to reallocate 2019 appropriated capital funds to the Construction of the state warehouse or to secure funding for same for the Financial year 2020 Delay in timely submission of proposal Set backs in relation to the agreed design and amendment of the design to ensure that the design meets the</p>	<p>Commissioner-General Secretariat Operational Support Services Department Customs, Excise and Trade Operations Law Enforcement and Investigation Division</p>

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Percentage (%) completion of the State warehouse <small>(Source: CG's Secretariat, Customs, Excise and Trade Operations and Operational Support Services Department)</small>				20% completion of the State warehouse				organisational needs Annulment of the Bid by reason of bidders not meeting the technical of financial criteria setforth Lengthy approval at NPTAB and Cabinet Delay in mobilisation due to the unavailability of funds Timely relocation of motor vehicles to gfacilitate the commencement of construction Inclement weather	

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
2.2 Improve trade facilitation and strengthen border protection	2.2.1 Trade facilitation improved	Reconciliation and closure of all incoming and outgoing aircraft files	<p>Perform reconciliation activities to validate all incoming and outgoing aircrafts</p> <p>Institute and fortify other control mechanisms</p> <p>Verify the closure of files for all incoming and outgoing aircrafts</p>	Number of incoming aircrafts <small>(Source: Customs, Excise and Trade Operations, Projection Basis: Previous 4 years' average)</small>	1,383 incoming aircrafts	2,775 incoming aircrafts	4,275 incoming aircrafts	5,500 incoming aircrafts			The number of continuing services of aircraft carriers		Customs, Excise and Trade Operations
				Number of incoming aircraft files closed <small>(Source: Customs, Excise and Trade Operations, Projection Basis: Closure of 87% of incoming aircraft files)</small>	1,203 aircraft files closed	2,414 aircraft files closed	3,719 aircraft files closed	4,785 aircraft files closed			The expeditious perfecting of PTPs and PIDs		
				Percentage (%) variance between number of incoming aircrafts and number of incoming aircraft files closed <small>(Source: Customs, Excise and Trade Operations)</small> NB; Refer to page 18 and 19 of the SPM. There should be 100% reconciliation and closure of aircraft files to secure, collect and account for all revenues emanating from these files.	13% variance	13% variance	13% variance	13% variance					
				Number of outgoing aircrafts <small>(Source: Customs, Excise and Trade Operations, Projection Basis: Previous 4 years' average)</small>	1,389 outgoing aircrafts	2,787 outgoing aircrafts	4,295 outgoing aircrafts	5,526 outgoing aircrafts			Number of incoming aircraft		

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Number of outgoing aircraft files closed (Source: Customs, Excise and Trade Operations, Projection Basis: Closure of 94% of outgoing aircraft files)	1,311 aircraft files closed	2,630 aircraft files closed	4,053 aircraft files closed	5,215 aircraft files closed					
				Percentage (%) variance between number of outgoing aircrafts and number of outgoing aircraft files closed (Source: Customs, Excise and Trade Operations) NB; Refer to page 18 and 19 of the SPM. There should be 100% reconciliation and closure of aircraft files to secure, collect and account for all revenues emanating from these files.	6% variance	6% variance	6% variance	6% variance					
2.2 Improve trade facilitation and strengthen border protection	2.2.1 Trade facilitation improved	Reconciliation and closure of all incoming and outgoing vessel files	Perform reconciliation activities to validate all incoming and outgoing vessels Institute and fortify other control mechanisms Verify the closure of files for all incoming and outgoing vessels	Number of incoming vessels (Source: Customs, Excise and Trade Operations, Projection Basis: Previous 4 year's average)	133 incoming vessels	266 incoming vessels	399 incoming vessels	532 incoming vessels				Customs, Excise and Trade Operations Integrated Regional Tax Offices	
				Number of incoming vessel files closed (Source: Customs, Excise and Trade Operations, Projection Basis: Closure of 62.4% of incoming Ship files)	83 incoming vessel files closed	166 incoming vessel files closed	249 incoming vessel files closed	330 incoming vessel files closed		The expeditious perfecting of PTPs and PIDs			

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets				Cost				
					QTR 1	QTR 2	QTR 3	QTR 4					

				<p>Percentage (%) variance between number of incoming vessels and number of incoming vessel files closed (Source: Customs, Excise and Trade Operations)</p> <p>NB; Refer to page 18 and 19 of the SPM. There should be 100% reconciliation and closure of ship files to secure, collect and account for all revenues emanating from these files.</p>	37.6% variance	37.6% variance	37.6% variance	37.6% variance					
				<p>Number of outgoing vessels (Source: Customs, Excise and Trade Operations, Projection Basis: Previous 4 year's average)</p>	119 outgoing vessels	238 outgoing vessels	357 outgoing vessels	474 outgoing vessels					
				<p>Number of outgoing vessel files closed (Source: Customs, Excise and Trade Operations, Projection Basis: Closure of 76.5% of outgoing Ship files)</p>	91 outgoing vessel files closed	182 outgoing vessel files closed	273 outgoing vessel files closed	365 outgoing vessel files closed					

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Percentage (%) variance between number of outgoing vessels and number of outgoing vessel files closed <small>(Source: Customs, Excise and Trade Operations)</small> NB; Refer to page 18 and 19 of the SPM. There should be 100% reconciliation and closure of ship files to secure, collect and account for all revenues emanating from these files.	23.5% variance	23.5% variance	23.5% variance	23.5% variance					
2.2 Improve trade facilitation and strengthen	2.2.1 Trade facilitation improved	Four (4) acquired handheld	Identify areas that would optimize the usage of the Handheld scanners	Number of handheld scanners deployed <small>(Source: Operational Support Services Department, Project Basis: Budget 2019)</small>		4 hand held scanners acquired and deployed					Establishing if the project would be a public private partnership agreement	Delay in the submission of specifications for the sourcing of	Customs, Excise and Trade Operations

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
border protection		<p>scanners deployed</p> <p>The newly acquired baggage scanner deployed at CJIA</p> <p>One (1) additional container scanner acquired and deployed</p>	<p>Sourcing scanner and requesting requisite approval for procurement of same.</p> <p>Deploy handheld scanners accordingly</p> <p>Execute all infrastructural requirements to facilitate the installation of the baggage scanner at CJIA</p> <p>Transport and install Baggage scanner at CJIA</p> <p>Adhere to National Procurement and Tender Administration Policies to source and deploy an additional container scanner</p> <p>Refine risk based approaches utilized to identify containers for scanning</p> <p>Systematically increase the number of non intrusive scanning conducted</p>	<p>Baggage scanner deployed at CJIA</p> <p><small>(Source: Operational Support Services Department – Finance Division, Facilities Management Unit and Customs, Excise and Trade Operations, Project Basis: Budget 2019)</small></p>				100% deployment of Baggage scanner			<p>Establishing clear lines of responsibilities for overlapping responsibilities in relation to the installation, maintenance and ownership thereafter of the equipment</p>	<p>quotation from supplier</p> <p>Timely response/approval from the CJIA authorities for the installation of scanner</p> <p>Delay in in response from supplier</p> <p>Lengthy approval time from NPTAB</p> <p>Availability of funds and establishing whether project will be executed as a private public partner initiative</p> <p>Delay in determining the terms and conditions of the contract</p> <p>Delay in the shipping and installation of equipment</p> <p>Delay in sourcing item</p>	<p>Operational Support Services Department</p>

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
			Scan all requisite exports in accordance with Maritime Regulation	Number of discoveries of undeclared goods made through baggage scanning <small>(Source: Customs, Excise and Trade Operations) Note: Records are not currently maintained</small>	TBD	TBD	TBD	TBD					
				Number of discoveries of illicit goods made through baggage scanning <small>(Source: Customs, Excise and Trade Operations) Note: Records are not currently maintained</small>	TBD	TBD	TBD	TBD					
				Tax change from baggage scanning activities <small>(Source: Customs, Excise and Trade Operations) Note: Records are not currently separately maintained – no distinguishing of scanning revenue)</small>	TBD	TBD	TBD	TBD					
				Container scanner acquired and deployed <small>(Source: Operational Support Services Department – Finance Division, Facilities Management Unit and Customs, Excise and Trade Operations, Project Basis: One (1) additional scanner to be procured based on Budget 2019)</small>				100% completed					

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Number of containers scanned <small>(Source: Customs, Excise and Trade Operations, Projection Basis: Not viable to project due to scanning only re-commencing in July 2018. Also the monthly data thus far was very volatile prohibiting meaningful analysis and forecasting. In 2019 Customs risk management module will be rolled out for the selection of containers)</small>	TBD	TBD	TBD	TBD			Country requirements Risk Management selection Opening and closing of certain trade sectors e.g. scrap metal	Downtime of scanner due to repairs and/or maintenance	
				Number of discoveries of undeclared goods made through container scanning <small>(Source: Customs, Excise and Trade Operations, Projection Basis: Refer to 'Number of containers scanned')</small>	TBD	TBD	TBD	TBD					
				Number of discoveries of illicit goods made through container scanning <small>(Source: Customs, Excise and Trade Operations, Projection Basis: Refer to 'Number of containers scanned')</small>	TBD	TBD	TBD	TBD					
				Tax change from container scanning activities <small>(Source: Customs, Excise and Trade Operations, Projection Basis: Refer to 'Number of containers scanned')</small>	TBD	TBD	TBD	TBD					

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
2.2 Improve trade facilitation and strengthen border protection	2.2.1 Trade facilitation improved	Green and red lanes/channels for passenger are subject to risk – based selection analysis	Develop system for the flagging of C14 and passengers based on level of risk assessed. Premise risk assessment procedures on consistent, documented and established risk criteria to determine clearance procedure.	Risk based approach for flagging of C14 and passengers established <small>(Source: Customs, Excise and Trade Operations)</small>	TBD	TBD	TBD	TBD				Capacity to develop necessary systems	
				Number of discoveries made through profiling/ scanning activities <small>(Source: Customs, Excise and Trade Operations)</small>	TBD	TBD	TBD	TBD					
2.2 Improve trade facilitation and strengthen border protection	2.2.2 Border protection improved	Collaboration with contiguous countries established (Brazil and suriname) Surveillance and monitoring of	Convene consultative sessions and create collaborative platforms with Brazil, Venezuela Suriname and Trinidad and Tobago Develop MoUs for collaboration with contiguous countries	Number of collaborative exercises/ meetings conducted with contiguous nations <small>(Source: Customs, Excise and Trade Operations and LEID)</small>	TBD	TBD	TBD	TBD			Ministerial directives		Customs, Excise and Trade Operations Legal Services Division Law Enforcement and Investigation Department

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
		Guyana's maritime zone improved	Collaborate with Maritime Administration of Guyana (MARAD) and Guyana Coast Guards to strengthen Maritime surveillance	Number of meetings convened with cross border agencies <small>(Source: LEID)</small>	TBD	TBD	TBD	TBD			Suitable Alternates to attend Information from any department in GRA	Lack of timely coordination among the agencies execute operations Information retrieval on time to present at meetings	
		Migration policy defined and aimed at tempering/controlling illicit migration flows	Establish MOUs with MARAD and Guyana Coast Guard	Number of MoUs developed with contiguous nations <small>(Source: LEID)</small>	TBD	TBD	TBD	TBD			Revision of MoUs by Legal Services Division Approval by Executive Management Agreement of terms and conditions by the agencies	Change of Management within agencies	
		Collaboration with Guyana Defense force/ Civil Aviation and other relevant agencies on air transport and Ariel surveillance matters established to curb smuggling	Collaborate with relevant agencies such as Immigration and Ministry of Public Security to draft and implement migration Policy	MOU established with MARAD and Guyana Coast Guards <small>(Source: LEID)</small>	TBD	TBD	TBD	TBD					
			Convene consultative sessions and create collaborative platforms to engage air transport and arial surveillance agencies	Number of MOUs with air transport and arial surveillance agencies <small>(Source: LEID)</small>	TBD	TBD	TBD	TBD					
			Establish MOUs with air transport and ariel										

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
			surveillance agencies aimed at curbing smuggling by air	Enforcement Monitoring Programs incorporate provisions made under the chapter 63:01 Maritime Zones Act as it relates to Section 14 and Section 15 <small>(Source: LEID)</small>	TBD	TBD	TBD	TBD					
			Monitor 'within the meaning' of chapter 63:01 Maritime Zones Act as it relates to Section 14, Nuclear Waste or Other Hazardous Waste and Section 15 discharging of harmful substances	Provisions of International Ship and Port Security Code (USA ISPS) implemented <small>(Source: Legal Services Division)</small>	TBD	TBD	TBD	TBD					
			Implement International Ship and Port Security Code (USA ISPS) which amends										

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
			<p>the Safety of Life at Sea Convention (SOLAS) (1974/1988) on the minimum Security arrangements for Ships, Ports and Government Agencies</p> <p>Implement the mandatory Nations Security Council Resolution (UNSCR) 1540 on the non proliferation of nuclear, biological, chemical and radiological weapons</p>	<p>Provisions of Nations Security Council Resolution (UNSCR) 1540 implemented (Source: Legal Services Division)</p>	TBD	TBD	TBD	TBD					
2.2 Improve trade facilitation and strengthen border protection.	2.2.2 Border protection improved	Intra-regional cooperation geared towards border clearance and monitoring Strengthened	<p>Develop action plan for intra-regional cooperation geared towards border clearance and monitoring</p>	<p>Action plan for intra-regional cooperation developed (Source: Customs, Excise and Trade Operations and LEID)</p>	TBD	TBD	TBD	TBD					<p>Commissioner-General Secretariat</p> <p>Customs, Excise and Trade Operations</p> <p>Legal Services Division</p>
			<p>Further Collaboration with the Joint Regional Coordination Committee of Impacts on Advance Cargo</p>	<p>Advance Cargo and Passenger Framework implemented (Source: Customs, Excise and Trade Operations)</p>	TBD	TBD	TBD	TBD					

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
			and Passenger Information Systems Implementation of regulatory framework to monitor the Union of South American Nations (UNASUR) activities, especially in relation to the intercontinental highway	Regulatory framework implemented to monitor the Union of South American Nations (UNASUR) activities <small>(Source: Legal Services Division)</small>									Law Enforcement and Investigation Department ASYCUDA
				ASYCUDA implemented and operationalized <small>(Source: ASYCUDA)</small>	100% implementation of e-Manifest and e-Sad Imports Implemented	100% implementation of Export and Warehousing Module, Valuation Module, PCAU Module, Offences Module, OLAP Module, e-Payments and Trade portal Module.	100% implementation of ASYCUDA World	Monitoring and sustainability of ASYCUDA World					

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
2.2 Improve trade facilitation and strengthen border protection	2.2.2 Border protection improved	Legislative provisions enacted to create an enabling environment geared towards optimising border enforcement and patrol	<p>Conceptualise the desired environment to optimize border enforcement</p> <p>Create legislative framework to enable such an environment by amending/fortifying existing laws and introducing necessary laws</p> <p>Leverage legislative framework to strengthen border enforcement activities inclusive of monitoring/patrolling mechanisms</p>	<p>Percentage (%) completion of Regulatory Framework</p> <p>(Source: Legal Services Division)</p>	TBD	TBD	TBD	TBD					<p>Legal Services Division</p> <p>Customs, Excise and Trade Operations</p> <p>Law Enforcement and Investigation Department</p>
2.2 Improve trade facilitation and strengthen border protection	2.2.2 Border protection improved	Responsible Border patrol Programmes devised	<p>Develop responsible regulated Border Enforcement Programme that is risk based</p> <p>Implement the provisions of the Revenue Protection Act 1933 in relation to</p>	<p>Border Enforcement Programme developed</p> <p>(Source: LEID)</p> <p>Number of Border Enforcement activities conducted</p> <p>(Source: LEID Projection Basis: 44% increase in 2018 actuals of 417)</p>	TBD	TBD	TBD	TBD				This is included in responds at 2.2.1	<p>Law Enforcement and Investigation Division</p> <p>Customs, Excise and Trade Operations</p>

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
			compensation for informants	Number of detections made at the border <small>(Source: LEID) Projection Basis: 29% increase in 2018 actuals of 93)</small>	15 Border Detection	40 Border Detection	80 Border Detectio n	120 Border Detection					Planning, Risk and Analysis Department
				Total Revenue realized through Border Enforcement Programs <small>(Source: LEID Projection Basis: 31% increase in 2018 actuals of \$130M))</small>	\$45M	\$82M	\$125M	\$170M					
				Total Revenue from border enforcement Programs / Value of revenue collections from enforcement activities <small>(Source: LEID) Projection Basis: 4.1% increase in 2018 actuals of \$130M/\$464M) NB: Refer to Tax change from Enforcement activities and Total Revenue realized through Border Enforcement Programs.</small>	\$45M/ \$137M 32.8%	\$82M/ \$272M 30.1%	\$125M/ \$395M 31.6%	\$170M/ \$530M 32.1%					

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Number of tips received from informants <small>(Source: LEID. Projection Basis: 135% increase in tips received due to amping up of whistleblowing policy-17 in 2018)</small>	10 tips received	20 tips received	30 tips received	40 tips received			Cell phones with credit Approval to do operations	Motor vehicles may not be operable and able to reach area due to rugged terrain Availability of staff	
				Total payout to informants <small>(Source: LEID. Projection Basis: LEID 2016 policy proposal of 10% payout of fines to informants)</small>	TBD	TBD	TBD	TBD					
				Total revenue gains from informants' Tips <small>(Source: LEID)</small>	TBD	TBD	TBD	TBD					
2.3 Shift to risk- based enterprise and compliance programs	2.3.1 Compliance Programmes are risk based	E-filing facility available for all tax types and taxpayer segments with mandatory fields	Deploy new e-filing system Determine the reporting areas/fields/ components of financials that should be mandatory or necessary in assessing the taxpayers' obligations Determine segmentation criteria	New e-filing facility deployed <small>(Source: Information Technology Department)</small>				75% completed			Based on the priority assigned by Tax Administration software project team		Information Technology Department
				Returns redesigned <small>(Source: Information Technology Department)</small>				100% completed					
				Number of taxpayers using e-filing <small>(Source: Information Technology Department)</small>	TBD	TBD	TBD	TBD		More staff required to assist taxpayers with this process		Taxpayers attitude toward online services	

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
			<p>Automatically classify taxpayers from e-filing data entered utilizing segmentation criteria</p> <p>Hard copies of prior period returns scanned into document management system</p> <p>Encourage and foster the utilization of e-filing facilities for all tax types and taxpayer segments</p>	<p>Percentage (%) increase in usage of e-filing (Source: Information Technology Department)</p>	TBD	TBD	TBD	TBD				<p>Lack of human resources to assist taxpayers</p> <p>Unavailability of internet service at taxpayer's location</p>	
2.3 Shift to risk-based enterprise and compliance programs	2.3.1 Compliance Programmes are risk based	<p>Large taxpayer profiling is fully risk based</p> <p>Risk assess large taxpayers by sector for the core compliance risks</p>	<p>Determine and set risk criteria for all Sectors as dictated by ISIC</p> <p>Systematically assess various core compliance risks to determine probability of occurrence and level of impact</p>	<p>Risk criteria developed for all sectors for LTPs (Source: Large Taxpayers Department)</p> <p>Risk assessment conducted by sector and core compliance risks for LTPs (Source: Large Taxpayers Department)</p>		50% of risk criteria developed	70% of risk criteria developed	100% of risk criteria developed		<p>Capacity Building</p> <p>Data Analytics Software (excluding Excel)</p> <p>Suitable data processors/improved Tax Software</p>	<p>Provision of Account Data by Information Technology Department, Account Management and Audit</p>	<p>Current hardware and software pose storage and processing challenges.</p> <p>Given LTD workload, requests affect timeliness of this process.</p>	<p>Large Taxpayers Department</p> <p>Debt Management Division</p>

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
		Planned audits for the large taxpayers conducted LTP potentially collectible arrears collected Targeted mitigation strategies developed for LTD high-risk cases	Devise suitable risk mitigation strategies/ plans to manage, eliminate, reduce or minimize risks, especially, for cases assessed as high risk Use risk based approaches to select Audit cases Devise strategies aimed at monitoring, prioritizing and collecting Large taxpayers' arrears Effectively execute the Audit Programme and various Audit plans within the specified timelines	Risk mitigation strategies developed for all high risk LTPs <small>(Source: Large Taxpayers Department)</small>		50% of risk mitigation strategies developed	70% of risk mitigation strategies developed	100% of risk mitigation strategies developed					
				Number of Audits conducted for LTPs- types of audits <small>(Source: Large Taxpayers Department)</small>	54 Audits conducted	417 Audits conducted	526 Audits conducted	571 Audits conducted: <i>-77 VAT refund audits</i> <i>-48 issue audits</i> <i>-446 desk audits/returns examination</i>		1 Clerk, 2 Senior Auditors and 1 Tax Auditor (to fill vacancies) 4 Additional Tax Auditors to perform the two additional functions assigned to LTD Audits in 2019, namely (i) Objections & Appeal (ii) Examination of Tax returns.	LTD Account Unit processing YA 2019 returns for performance Desk Audits as they come in (446) Additional staff or separate unit within LTD to perform the Objections & Appeals function that were assigned to LTD Audits (3 auditors) Availability of Tax returns from filing room/ALFRESCO	Introduction of the Objections and Appeals function to LTD Audit without additional staff Introduction of the examination function to LTD Audits without additional staff	
				Percentage (%) of planned audits achieved <small>(Source: Large Taxpayers Department)</small>	9% of planned audits achieved	64% of planned audits achieved	92% of planned audits achieved	100% of planned audits achieved					
				Tax change from Audits <small>(Source: Large Taxpayers Department, Projection Basis: 10% increase in 2018 actual collections of \$5.5B; \$27.1B net of \$21.7B due to two exceptional payments)</small>	\$0.46B collected from Audits	\$3.07B collected from Audits	\$4.72B collected from Audits	\$6.30B collected from Audits					

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Revenue collected from LTPs (Source: Large Taxpayers Department, Projection Basis: Various estimations from Units based on actual 2018 collection of \$105.6B reflecting an overall increase of 42%)	\$31.1B collected from LTP	\$75.5B collected from LTP	\$109.5B collected from LTP	\$149.9B collected from LTP					
				Tax Change/ Revenue collected from LTPs (Source: Large Taxpayers Department)	1.5% of revenues from LTP result from tax change of Audits	4.1% of revenues from LTP result from tax change of Audits	4.3% of revenues from LTP result from tax change of Audits	4.2% of revenues from LTP result from tax change of Audits					
				Percentage (%) LTPs potentially collectible arrears collected (Source: Large Taxpayers Department, Projection Basis: 22% (\$3.7B of \$16.7B) as at December 2018)				30% Collectible arrears collected					
				Percentage (%) LTPs stock of debt collected (Source: Large Taxpayers Department, Projection Basis: 8.7% of stock of debt collected (\$3.7B of \$42.3B) as at December 2018) NB: The stock of debt register is expected to increase in 2019 and therefore the base of the computation will increase.				9% LTP stock of debt collected					

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Percentage (%) increase/decrease in LTPs stock of debt <small>(Source: Large Taxpayers Department)</small>	TBD	TBD	TBD	TBD			Full stock of debt being established		
				Number of LTPs with arrear accounts <small>(Source: Large Taxpayers Department)</small>	TBD	TBD	TBD	TBD					
				Percentage (%) increase/ reduction in LTPs arrear accounts <small>(Source: Large Taxpayers Department)</small>	TBD	TBD	TBD	TBD					
2.3 Shift to risk- based enterprise and compliance programs	2.3.1 Compliance Programmes are risk based	LTP audit coverage increased	Review established criteria for LTP for the year 2019	Number of Large Taxpayers <small>(Source: Large Taxpayers Department, Projection Basis: The audit selection for 2019 will be based on 2018's baseline of 243 LTPs)</small>				243 LTPs				Large Taxpayers Department	
			Establish the LTP population Set target for Audit coverage	Number of Large Taxpayers audited <small>(Source: Large Taxpayers Department, Projection Basis: The audit of 48 LTPs represents an audit coverage of 19% in comparison to 26% as stated on page 23 of the SPM.)</small>	12 LTPs audited	24 LTPs audited	36 LTPs audited	48 LTPs audited					

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Percentage (%) LTP audit coverage (Source: Large Taxpayers Department)	5% LTP audit coverage	10% LTP audit coverage	15% LTP audit coverage	20% LTP audit coverage		1 Clerk, 2 Senior Auditors and 1 Tax Auditor (to fill vacancies) 4 Additional Tax Auditors to perform the two additional functions assigned to LTD Audits in 2019, namely (i) Objections & Appeal (ii) Examination of Tax returns.	LTD Account Unit processing YA 2019 returns for performance Desk Audits as they come in (446) Additional staff or separate unit within LTD to perform the Objections & Appeals function that were assigned to LTD Audits (3 auditors) Availability of Tax returns from filing room/ALFRESCO		
2.3 Shift to risk- based enterprise and compliance programs	2.3.1 Compliance Programmes are risk based	Medium Taxpayer management program developed	Determine and set the criteria for the medium taxpayers segment Determine the population of the medium taxpayer segment Determine the requirements to properly manage the	Medium Taxpayers Management program developed (Source: Strategic Plan Project Team)		40% completed	100% completed						Policy, Program and Planning Division Tax Audit Division Tax Operations and Services Department
				Number of Medium Taxpayers (Source: Strategic Plan Project Team, Projection Basis: 5% increase in 2018 MTPs of 235 taxpayers; Refer to IR baseline page 4)				247 Medium Taxpayers					

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
			medium taxpayer segment (use LTP Division as model) Establish Unit to manage the medium taxpayer segment	Percentage (%) contribution of Medium Taxpayers to revenue collection <small>(Source: Strategic Plan Project Team)</small>	TBD	TBD	TBD	TBD			Development of Medium Taxpayer Program		
2.3 Shift to risk- based enterprise and compliance programs	2.3.1 Compliance Programmes are risk based	High-risk medium taxpayers identified (inclusive of self employed individuals) Tax arrears from targeted priority medium taxpayers collected Targeted mitigation strategies developed for medium high-risk cases	Determine and set risk criteria for all Sectors as dictated by ISIC for the medium taxpayer segment	Risk criteria developed for all sectors for Medium Taxpayers (MTPs) <small>(Source: Strategic Plan Project Team)</small>	TBD	TBD	TBD	TBD					Policy, Program and Planning Division Tax Audit Division Tax Operations and Services Department
			Systematically assess various core compliance risks to determine probability of occurrence and level of impact	Risk assessment conducted by sector and core compliance risks for MTPs <small>(Source: Strategic Plan Project Team)</small>	TBD	TBD	TBD	TBD					
			Devise suitable risk mitigation strategies/ plans to manage, eliminate, reduce or minimize risks, especially, for cases assessed as high risk	Risk mitigation strategies developed for all high risk MTPs <small>(Source: Strategic Plan Project Team)</small>	TBD	TBD	TBD	TBD					

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
2.3 Shift to risk- based enterprise and compliance programs	2.3.1 Compliance Programmes are risk based	Prioritize collection of arrears from priority medium, Small and Micro taxpayers	Devise strategies aimed at monitoring, prioritizing and collecting medium, Small and Micro taxpayers' arrears	MTPs stock of debt established <small>(Source: Debt Management Division, Projection Basis: Refer SPM page 24)</small>				25% complete		4 Tax Officer III	Timely delivery of files from Filing Room	Significant manual task involved in completing assignments	Debt Management Division Policy, Program and Planning Division Tax Audit Division Tax Operations and Services Department
				Percentage (%) MTPs potentially collectible arrears collected <small>(Source: Debt Management Division)</small>	TBD	TBD	TBD	TBD			Timely lodgement and processing of return in TRIPS by Registration and CDPU respectively	Inaccurate data from system to target defaulter	
				Percentage (%) MTPs stock of debt collected <small>(Source: Debt Management Division, Projection Basis: Refer SPM page 24)</small>				15% of MTP debt collected			NB: These measures cannot be defined until the Segmentation Program is fully implemented.	Lack of Properly trained staff	
				Percentage (%) increase/decrease in MTPs stock of debt <small>(Source: Debt Management Division)</small>	TBD	TBD	TBD	TBD			However it is acknowledged that the DMD would have commenced file clearing exercises for some of the Taxpayers and as such the 25% target was derived	Locating files and records	
				Number of Medium Taxpayers with arrear accounts <small>(Source: Debt Management Division)</small>	TBD	TBD	TBD	TBD					

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Percentage (%) increase/ reduction in Medium Taxpayers with arrear accounts <small>(Source: Debt Management Division)</small>	TBD	TBD	TBD	TBD					
				Percentage (%) of Debt collection attributed to Small and Micro Taxpayers <small>(Source: Debt Management Division)</small>	TBD	TBD	TBD	TBD					
2.3 Shift to risk- based enterprise and compliance programs	2.3.1 Compliance Programmes are risk based	Risk based techniques deployed to select medium, Small and Micro taxpayers for Audit Planned audits conducted for medium, Small and Micro taxpayers	Use risk based approaches to select Audit cases Effectively execute the Audit Programme and various Audit plans within the specified timelines	Number of examinations conducted for MTPs- Returns Reviewed/ Files Examined <small>(Source: Tax Operations and Services Department - Tax Compliance and Enforcement Division)</small>	TBD	TBD	TBD	TBD		2 Auditors	Timely processing of assessments by CDPU. Timely lodgement of returns by registration Timely scanning of returns Timely deliver of files by filing room	Significant manual process to approved return in NOA software Additional assessment in DEU not fully operational	Tax Audit Division Policy, Program and Planning Division Tax Operations and Services Department
				Percentage (%) of planned examinations achieved for MTPs Returns Reviewed/ Files Examined <small>(Source: Tax Operations and Services Department - Tax Compliance and Enforcement Division)</small>	TBD	TBD	TBD	TBD					

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Tax change from Examinations of MTPs from Returns reviewed/ Files examined <small>(Source: Tax Operations and Services Department - Tax Compliance and Enforcement Division)</small>	TBD	TBD	TBD	TBD					
				Tax Change (from Returns Reviewed/ Files Examined) / Revenue collected from MTPs <small>(Source: Tax Operations and Services Department - Tax Compliance and Enforcement Division)</small>	TBD	TBD	TBD	TBD					
				Number of Audits conducted for MTPs <small>(Source: Audit Division, Projection Basis: 2019 planned audits amount to 933 which represents a 29.76% increase from 2018 budget of 719 audits. Subsumed in the amount of 933 is 226 audits for MTPs; please note that the 226 MTPs were derived based on the 350M-1B turnover)</small>	48 Audits conducted for MTPs	108 Audits conducted for MTPs	175 Audits conducted for MTPs	226 Audits conducted for MTPs					
				Percentage (%) of planned audits achieved for MTPs <small>(Source: Audit Division)</small>	21% of planned audits conducted for MTPs	48% of planned audits conducted for MTPs	77% of planned audits conducted for MTPs	100% of planned audits conducted for MTPs					

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Tax change from Audits of MTPs <small>(Source: Audit Division, Projection Basis: \$4.75B represents a 169% increase from 2018 budgeted amount of \$1.77B. 31% of \$4.75B (\$1.46B) was allocated to MTPs audits. This amount is in relation to the 226 audits to be conducted)</small>	\$0.25B tax change from MTP audits	\$0.66B tax change from MTP audits	\$1.05B tax change from MTP audits	\$1.46B tax change from MTP audits					
				Revenue collected from MTPs <small>(Source: Strategic Plan Project Team)</small>	TBD	TBD	TBD	TBD					
				Tax Change from MTPs audits/ Revenue collected from MTPs <small>(Source: Audit Division)</small>	TBD	TBD	TBD	TBD					
				Percentage (%) Medium Taxpayer examination coverage <small>(Source: Tax Operations and Services Department - Tax Compliance and Enforcement Division)</small>									

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets				Cost				
					QTR 1	QTR 2	QTR 3	QTR 4					
				Number of examinations conducted for Small and Micro taxpayers Returns Reviewed/ Files examined <small>(Source: Tax Operations and Services Department - Tax Compliance and Enforcement Division)</small>	TBD	TBD	TBD	TBD					
				Percentage (%) of planned examinations achieved for Small and Micro taxpayers Returns reviewed/ Files examined <small>(Source: Tax Operations and Services Department - Tax Compliance and Enforcement Division)</small>	TBD	TBD	TBD	TBD					
				Tax change from examination of Small and Micro taxpayers Returns Reviewed/ Files examined <small>(Source: Tax Operations and Services Department - Tax Compliance and Enforcement Division)</small>	TBD	TBD	TBD	TBD					

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Tax Change (from Returns Reviewed/ Files examined) /Revenue collected from Small and Micro taxpayers <small>(Source: Tax Operations and Services Department - Tax Compliance and Enforcement Division)</small>	TBD	TBD	TBD	TBD					
				Number of Audits conducted for Small and Micro taxpayers <small>(Source: Audit Division, Projection Basis: 2019 planned audits amount to 933 which represents a 29.76% increase from 2018 budget of 719 audits. Subsumed in the amount of 933 is 707 audits for Small and Micro taxpayers; please note that the 707 Small and Micro taxpayers were derived based on a turnover of under 350M)</small>	158 audits conducted for Small and Micro taxpayers	355 audits conducted for Small and Micro taxpayers	542 audits conducted for Small and Micro taxpayers	707 audits conducted for Small and Micro taxpayers					
				Percentage (%) of planned audits achieved for Small and Micro taxpayers <small>(Source: Audit Division)</small>	22% of planned audits achieved for Small and Micro taxpayers achieved	50% of planned audits achieved for Small and Micro taxpayers achieved	77% of planned audits achieved for Small and Micro taxpayers achieved	100% of planned audits achieved for Small and Micro taxpayers achieved					

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Tax change from Audits of Small and Micro taxpayers <small>(Source: Audit Division, Projection Basis: \$4.749B represents a 169% increase from 2018 budgeted amount of \$1.767B. 69% of \$4.749B (\$3.3B) was allocated to MTPs audits. This amount is in relation to the 226 audits to be conducted)</small>	\$0.688B tax change from audits of Small and Micro taxpayers	\$1.1B tax change from audits of Small and Micro taxpayers	\$1.9B tax change from audits of Small and Micro taxpayers	\$3.3B tax change from audits of Small and Micro taxpayers					
				Revenue collected from Small and Micro taxpayers <small>(Source: Strategic Plan Project Team)</small>	TBD	TBD	TBD	TBD					
				Tax Change from Small and Micro Taxpayers/Revenue Collected for Small and Micro Taxpayers <small>(Source: Tax Operations and Services Department - Tax Compliance and Enforcement Division)</small>	TBD	TBD	TBD	TBD					
				Percentage (%) Small and Micro Taxpayer examination coverage <small>(Source: Tax Operations and Services Department - Tax Compliance and Enforcement Division)</small>	TBD	TBD	TBD	TBD					
2.3 Shift to risk- based enterprise and	2.3.1 Compliance	Increase audit coverage for Medium, Small	Establish the population of these various segments	Number of Medium Taxpayers audited <small>(Source: Tax Audit Division)</small>	23 MTPs audited	49 MTPs audited	75 MTPs audited	104 MTPs audited					Tax Audit Division

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
compliance programs	Programmes are risk based	and Micro taxpayers for core taxtypes	Set target for Audit coverage	Percentage (%) Medium Taxpayers audit coverage <small>(Source: Tax Audit Division Projection Basis: IR Baseline refer to page 4; 104 of 235 Medium Taxpayers to be audited)</small>	10% Medium Taxpayers audit coverage	21% Medium Taxpayers audit coverage	32% Medium Taxpayers audit coverage	44% Medium Taxpayers audit coverage					Integrated Regional Tax Offices
				Number of Small Taxpayers audited <small>(Source: Tax Audit Division)</small>	43 Small Taxpayers audited	101 Small Taxpayers audited	155 Small Taxpayers audited	197 Small Taxpayers audited					
				Percentage (%) Small Taxpayers audit coverage <small>(Source: Tax Audit Division Projection Basis: IR Baseline Taxpayers registered for Core Tax types Refer to page 7; 197 of 1,269 small taxpayers to be audited)</small>	3% Small Taxpayers audit coverage	8% Small Taxpayers audit coverage	12% Small Taxpayers audit coverage	15.5% Small Taxpayers audit coverage					
				Number of Micro Taxpayers audited <small>(Source: Tax Audit Division)</small>	43 Micro Taxpayers audited	110 Micro Taxpayers audited	172 Micro Taxpayers audited	274 Micro Taxpayers audited					
				Percentage (%) Micro Taxpayer Audit coverage <small>(Source: Tax Audit Division Projection Basis: IR Baseline Taxpayers registered for Core Tax types Refer to page 7; 274 of 30,630 Micro Taxpayers to be audited)</small>	0.1% Micro Taxpayer Audit coverage	0.4% Micro Taxpayer Audit coverage	0.6% Micro Taxpayer Audit coverage	0.9% Micro Taxpayer Audit coverage					

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Percentage (%) Audit coverage of Medium, Small and Micro taxpayers- by taxtype <small>(Source: Tax Audit Division and IRTO Projection Basis: IR Baseline Taxpayers registered for Core Tax types Refer to page 7 and page 25 of the SPM)</small>	VAT: 6% PAYE:0.25 % IIT: 0.25% CIT:0.25%	VAT:12% PAYE:0.5 0% IIT:0.50% CIT:0.50 %	VAT:19 % PAYE:0.75% IIT:0.75 % CIT:0.75 %	VAT:25% PAYE: 1% IIT:1% CIT:1%					
2.3 Shift to risk- based enterprise and compliance programs	2.3.1 Compliance Programmes are risk based	ASYCUDA Central Valuation Database 50% complete	Monitoring of the implementation of ASYCUDA Valuation module Devising technique to derive values to be used in ASYCUDA	Percentage (%) completion of configuration of ASYCUDA Valuation database <small>(Source: ASYCUDA)</small>		100% completed						ASYCUDA Customs, Excise and Trade Operations	
		100% updating of Valuation database on a monthly basis to reflect current prices	Periodic updating of values quoted in ASYCUDA to reflect current, fair market values Creation of a quarterly valuation manual for	Valuation database populated <small>(Source: Customs, Excise and Trade Operations- Central Processing Unit/ Revenue Protection Unit)</small>			100% completion of population of Valuation database						

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
			circulation to ports/areas with no network connection	<p>Number of valuation updates performed (Source: Customs, Excise and Trade Operations- Central Processing Unit/ Revenue Protection Unit)</p> <p>NB: RPU to be merged with CPU. This Unit will be responsible for updating valuation database based on historical data and trusted traders information. Quarterly updates will be performed. This activity will be overseen by the Technical Committee on Customs Valuation (TCCV).</p>				1 Update performed					
				<p>Number of valuation manuals developed (Source: Customs, Excise and Trade Operations)</p>			1 manual developed	2 manuals developed					
2.3 Shift to risk- based enterprise and compliance programs	2.3.1 Compliance Programmes are risk based	Data mining software/program deployed	<p>Source and deploy Corporate business analytics software</p> <p>Conduct data mining to establish business relationships, multiple TIN holders, unregistered entities, underdeclarations, false declarations, failure to</p>	<p>Number of registrations resulting from Data mining (Source: Information Technology Department)</p> <p>NB: By the end of the third quarter, a program that is being designed by IT should be ready for testing</p>	TBD	TBD	TBD	TBD		Programmers who are expert in the field of domestic taxes software	<p>The establishment of the Central Risk Management Division</p> <p>Availability of data for mining and the successful completion of the current data cleansing exercise being performed by IT</p>	Quality and availability of data	<p>Information Technology Department</p> <p>Policy, Program and Planning Division</p>

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
			make declarations, trends in revenue collections based on taxtypes, segments and sectors etc. Establish SOPs to treat with the outcomes of the data mining	Tax change from data mining activities <small>(Source: Information Technology Department)</small>	TBD	TBD	TBD	TBD					
2.3 Shift to risk- based enterprise and compliance programs	2.3.1 Compliance Programmes are risk based	Declarations flagged by level of risk based on consistent, documented and established risk criteria to determine clearance procedure Non-intrusive methods of examination utilized based on risk categorization	Establish risk criteria for the flagging of declarations Periodically review and update risk criteria Develop a systematic approach as it relates to mitigation strategies to treat with the various levels of risk assessed (to allow for objectivity and transparency)	Risk criteria established for the scanning of containers <small>(Source: Customs, Excise and Trade Operations)</small> NB: Mercator team from WCO to conduct scoping activity for risk management.	TBD	TBD	TBD	TBD					Customs, Excise and Trade Operations
			Determine risk categories (including destinations and conventions) and risk levels for which scanning is compulsory	Number of risk criteria updates performed <small>(Source: Customs, Excise and Trade Operations)</small> NB: Refer to note at 'Risk criteria established for the scanning of containers'.	TBD	TBD	TBD	TBD					
				Number of containers scanned <small>(Source: Customs, Excise and Trade Operations, Projection Basis: Not viable to project due to scanning only re-commencing in July 2018)</small> NB: Refer to note at 'Risk criteria established for the scanning of containers'.	TBD	TBD	TBD	TBD					

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
			Direct containers for scanning accordingly	Number of discoveries of undeclared goods made through container scanning <small>(Source: Customs, Excise and Trade Operations)</small> <small>NB: Refer to note at 'Risk criteria established for the scanning of containers'.</small>	TBD	TBD	TBD	TBD					
				Number of discoveries of illicit goods made through container scanning <small>(Source: Customs, Excise and Trade Operations)</small> <small>NB: Refer to note at 'Risk criteria established for the scanning of containers'.</small>	TBD	TBD	TBD	TBD					
				Tax change from container scanning activities <small>(Source: Customs, Excise and Trade Operations)</small> <small>NB: Refer to note at 'Risk criteria established for the scanning of containers'.</small>	TBD	TBD	TBD	TBD					

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Percentage (%) increase in revenue from container scanning activities (year over year) <small>(Source: Customs, Excise and Trade Operations)</small> NB: Refer to note at 'Risk criteria established for the scanning of containers'.				TBD					
2.3 Shift to risk- based enterprise and compliance programs	2.3.1 Compliance Programmes are risk based	Post clearance techniques enhanced and 50% of module implemented Trusted trader portfolio increased and monitoring techniques established	Monitor implementation of ASYCUDA's Post clearance module	Percentage (%) completion of the ASYCUDA's Post Clearance module <small>(Source: ASYCUDA)</small>		100% completed							ASYCUDA Customs, Excise and Trade Operations
			Increase Trusted trader and low risk traders portfolio and monitoring techniques established	Number of Trusted Traders <small>(Source: Customs, Excise and Trade Operations, Base: 114% increase from 98 Trusted Traders in 2018 due to the rollout of ASYCUDA)</small>	169 Trusted traders	182 Trusted Traders	195 Trusted Traders	210 Trusted Traders					
			Increase Post Clearance Audits	Percentage (%) increase in Trusted Traders portfolio <small>(Source: Customs, Excise and Trade Operations)</small>	72% increase in Trusted Traders portfolio	86% increase in Trusted Traders portfolio	99% increase in Trusted Traders portfolio	114% increase in Trusted Traders portfolio					
			Develop Post Clearance Audit Manual that is consistent with contemporary international good practices (WTO/WCO)	Number of Low Risk Traders <small>(Source: Customs, Excise and Trade Operations, Base: 23% increase from 96 Low Risk Traders in 2018 due to the rollout of ASYCUDA)</small>	97 Low Risk Traders	104 Low Risk Traders	111 Low Risk Traders	118 Low Risk Traders					

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Percentage (%) increase in low risk traders <small>(Source: Customs, Excise and Trade Operations)</small>	1% increase in low risk traders	8% increase in low risk traders	16% increase in low risk traders	23% increase in low risk traders					
				Number of Post Clearance Audits conducted <small>(Source: Customs, Excise and Trade Operations – Post Clearance Audit Unit, Projection Basis: 2018 actual data and information from ASYCUDA)</small> NB: PCA module will be implemented and rolled out before the end of 2019 second quarter	88 Post Clearance Audits conducted: -69 Desk Review Audits -15 Limited Scope Audits -4 Compliance Audits	71 Post Clearance Audits conducted: -52 Desk Review Audits -15 Limited Scope Audits -4 Compliance Audits	86 Post Clearance Audits conducted: -70 Desk Review Audits -12 Limited Scope Audits -4 Compliance Audits	137 Post Clearance Audits conducted: -120 Desk Review Audits -13 Limited Scope Audits -4 Compliance Audits					
				Percentage (%) increase in Post Clearance Audits conducted <small>(Source: Customs, Excise and Trade Operations – Post Clearance Audit Unit)</small>		19% decrease in Post Clearance Audits conducted	21% increase in Post Clearance Audits conducted	59% increase in Post Clearance Audits conducted					

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Tax change from Post Clearance Audits <small>(Source: Customs, Excise and Trade Operations – Post Clearance Audit Unit,)</small>	\$151.5M in the first quarter: -\$69M from Desk Review Audits -\$22.5M from Limited Scope Audits -\$60M from Compliance Audits	\$134.5M in the second quarter: -\$52M from Desk Review Audits -\$22.5M from Limited Scope Audits -\$60M from Compliance Audits	\$148M in the third quarter: -\$70M from Desk Review Audits -\$18M from Limited Scope Audits -\$60M from Compliance Audits	\$209.3M in the fourth quarter: -\$120M from Desk Review Audits -\$29.3M from Limited Scope Audits -\$60M from Compliance Audits					
				Post Clearance Audit Manual developed <small>(Source: Customs, Excise and Trade Operations – Post Clearance Audit Unit)</small>	5% completed	100% completed							
2.3 Shift to risk- based enterprise and compliance programs	2.3.2 Enterprise risks are identified and prioritized	Enterprise risk register developed	Design and implement risk management strategy inclusive of:	Risk criteria clearly defined for all categories of risk <small>(Source: Strategic Plan Project Team)</small>	TBD	TBD	TBD	TBD			The establishment of the Central Risk Management Division		Policy, Program and Planning Division Customs, Excise and Trade Operations
		Mitigation strategies for highest ranked risks formulated High risk taxpayers	Ascertain the various types of enterprise risks under the Broader categories such as Strategic, Compliance, Operational and Financial	Risk criteria for all core taxes clearly defined under compliance risks <small>(Source: Strategic Plan Project Team)</small>	TBD	TBD	TBD	TBD					Tax Operations and Services Department

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
		established through risk based assessment	Conducting risk assessment based on established criteria	Risk criteria for all core customs regimes clearly defined under compliance risks <small>(Source: Customs, Excise and Trade Operations – Risk Management Unit, Strategic Plan Project Team)</small>	TBD	TBD	TBD	TBD					
		Risk based assessment outcomes utilized to inform work plans	Devising suitable risk mitigation strategies/ plans to manage, eliminate, reduce or minimize risks assessed as high	Number of risks identified <small>(Source: Strategic Plan Project Team)</small>	TBD	TBD	TBD	TBD					
		Relevant interventions made for taxpayers deemed high risk for all core taxes.	Devising meaningful interventions for Taxpayers posing high risks for all core tax types and core customs regimes	Percentage of risks mitigated <small>(Source: Strategic Plan Project Team)</small>	TBD	TBD	TBD	TBD					
			Developing mechanisms to communicate risks and associated treatment to the relevant arms of the organization	Percentage of risks monitored <small>(Source: Strategic Plan Project Team)</small>	TBD	TBD	TBD	TBD					
			Develop intelligence gathering techniques	Number of Taxpayers deemed high risk <small>((Source: Strategic Plan Project Team)</small>	TBD	TBD	TBD	TBD					
			Develop cross referencing mechanisms/programs (to check Customs data against IR data)	Number of Taxpayers for which interventions were made <small>(Source: Strategic Plan Project Team)</small>	TBD	TBD	TBD	TBD					

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
			Using risk management outcomes to inform the work plans/programmes of the operational areas	Number of importers deemed high risk <small>(Source: Strategic Plan Project Team)</small> NB: Intervention would be scanning and complementary checks	TBD	TBD	TBD	TBD					
				Number of exporters deemed high risk <small>(Source: Strategic Plan Project Team)</small>	TBD	TBD	TBD	TBD					
				Risks and Risk treatment measures effectively communicated to the relevant Departments <small>(Source: Strategic Plan Project Team)</small>	TBD	TBD	TBD	TBD					
2.3 Shift to risk- based enterprise and compliance programs	2.3.2 Enterprise risks are identified and prioritized	Central/Common Risk Management Unit established	Determine staff requirements of the Central Risk Management Unit Determine the criteria for potential recruits (qualifications and experience) Devise schedule for the recruitment of staff	Central Risk Management Unit established <small>(Source: Strategic Plan Project Team)</small>			100% completed				First tranche of staff identified and recruited but serious challenges finding additional staff who can meet the special requirements of this unit. PRAD will be of support function to HR here who will drive the human resource need for this Unit, PRAD will assist in identifying the specific attitude and aptitude required		Policy, Program and Planning Division Planning, Risk and Analysis Department Human Resources Management Department

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Number of staff employed <small>(Source: Human Resources Management Department)</small>			TBD	TBD					
2.3 Shift to risk- based enterprise and compliance programs	2.3.3 Disaster preparedness plan developed	Disaster Preparedness Plan drafted and Published	Assess disaster risk and draft plan to assure safety of officers and continuity of operations	Disaster preparedness plan drafted <small>(Sources: Human Resources and Operational Support Services Department)</small>			100% completed					Human Resources Management Department Operational Support Services Department	
		SOPs for disaster preparedness developed	Develop SOPs for disaster preparedness based on the main facets outlined in the plan	Disaster preparedness plan published <small>(Sources: Human Resources Management Department and Operational Support Services Department)</small>				100% completed					
		Infrastructure and signage to support disaster preparedness plan at the Main Office enhanced	Publish Disaster preparedness plan	Number of sensitization sessions conducted <small>Sources: Human Resources Management Department and Operational Support Services Department)</small>	TBD	TBD	TBD	TBD					
		Staff sensitized on implemented disaster preparedness plan	Ascertain relevant laws and regulations of Guyana, as well as, International standards/ good practices for infrastructure and signage needed for disaster preparedness	Percentage (%) of SOPs developed <small>Sources: Human Resources Management Department and Operational Support Services Department – Communication and Tax Advisory Division)</small>				100% SOPs developed					

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
		Firedrills conducted at least two (2) times a year	<p>Take necessary steps to rehabilitate existing infrastructure to allow conformance to laws and regulations of Guyana and international standards/ good practices</p> <p>Plan and execute staff Sensitisation routinely</p> <p>Assign predetermine dates and time for fire drills to minimize disruption to work flow and revenue collection</p>	<p>Percentage (%) of building works conducted in keeping with the Disaster Preparedness Plan (Source: Operational Support Services Department) Note: The necessary Budgetary provisions must be made for the Financial year 2020</p>		5% of building works conducted	15% of building works conducted	35% of building works conducted			<p>Representative of Guyana Fire Service to advise GRA's Personnel on the requisite emergency signs.</p> <p>Representative to ascertain the structural integrity of the Stairs.</p> <p>Approval from the Commissioner-General to conduct structural works based on requirements from Guyana Fire Service.</p> <p>Technical Support on the structure integrity of the existing fire escape stairs.</p> <p>Approval of Funding from NPTAB to commence Project.</p>	<p>Time response by the Guyana Fire Service to advise the GRA accordingly.</p> <p>Delay in Technical Support to ascertain the structural integrity of existing stairs</p> <p>Sourcing funds within existing appropriation to execute the works</p> <p>Timely approval from NPTAB and the release of funds from MoF</p> <p>Change of Scope of works as project progresses and also directive from Commissioner-General.</p>	
				<p>Number of signage erected related to disaster preparedness (Source: Operational Support Services Department)</p>				As per Disaster Preparedness Plan					

Goal Two (2)		Improve voluntary compliance by empowering taxpayers to meet their legal obligations											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Number of fire drills conducted <small>(Source: Operational Support Services Department)</small>		1 Fire drill conducted		2 Fire drills conducted					

Goal Three (3)		Build an effective institution through a comprehensive accountability framework, an innovative learning environment, and appropriate infrastructure											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
3.1 Modernize the organizational model service and manpower development	3.1.1 Organizational model revised and approved	New Organisational structure drafted and approved Existing staff complement rationalised to fit into newly approved structure Staffing requirements achieved	Develop organogram for the proposed modernised organisation structure	Organogram for the modernised organisation structure developed <small>(Source: Human Resources Management Department, Projection basis: Governing Board Directive)</small>		100% completed					All Departments and Divisions	Data to feed into preparing organograms so the the superstructure could be adequately elaborated	Human Resources Management Department
			Review, amend and finalise the proposed modernized organisation structure	Modernised organisation structure finalized and approved by Governing Board <small>(Source: Human Resources Management Department)</small>			100% completed					Organisational conviction that flatter structures have more positive than negative benefits and the modernisation will necessitate a flatter structure.	Operational Support Services Department
			Approve and implement new organizational structure	Number of staff recruited <small>(Source: Human Resources Management Department)</small>			TBD	TBD			Based on findings of the Organisational Development exercise and Man Power Planning Process		Customs, Excise and Trade Operations
			Determine and provide staffing requirements based on the new organizational structure	Percentage (%) of staff requirement actioned <small>(Source: Human Resources Management Department)</small>			TBD	TBD					Policy, Program and Planning Division
3.1 Modernize the organizational model service	3.1.1 Organizational model revised and approved	Revised Structure for Customs, Excise and Trade Operations	Develop organogram for Customs, Excise and Trade Operations	Organogram for Customs, Excise and Trade Operations developed <small>(Source: Human Resources Management Department)</small>		100% completed					Movement from the 'buddy' subculture in Customs	Human Resources Management Department	

Goal Three (3)		Build an effective institution through a comprehensive accountability framework, an innovative learning environment, and appropriate infrastructure											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
and manpower development		developed and approved	Solicit approval for revised Structure of Customs, Excise and Trade Operations	Number of staff recruited <small>(Source: Human Resources Management Department)</small>			TBD	TBD				Application of the 'First in Last out' principle will collide with the need to get the 'best' for staffing.	Customs, Excise and Trade Operations
		Approved revised Structure for Customs, Excise and Trade Operations implemented	Implement approved revised Structure for Customs, Excise and Trade Operations	Percentage (%) of staff requirement actioned <small>(Source: Human Resources Management Department)</small>			TBD	TBD					
		Required staffing actions achieved	Determine and provide staffing requirement based on the revised structure										
3.1 Modernize the organizational model service	3.1.2 Manpower planning strategy	Human Resource strategy developed and approved	Develop and approve Human Resource Planning Policy/Strategy	Percentage (%) of organisation's profile analysed <small>(Source: Human Resources Management Department)</small>		100% completed							Human Resources Management Department

Goal Three (3)		Build an effective institution through a comprehensive accountability framework, an innovative learning environment, and appropriate infrastructure												
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.	
					Targets									
					QTR 1	QTR 2	QTR 3	QTR 4	Cost					
and manpower development	developed and implemented		<p>Analyze the organisation's profile to establish areas understaffed, areas with highest turnover and reasons for the turnover</p> <p>Determine workforce gap</p> <p>Identify and develop strategy to close workforce gap (Develop Action Plan)</p>	<p>Manpower Planning Policy/Strategy developed and approved by Governing Board <small>(Source: Human Resources Management Department)</small></p>		100% completed						<p>Need to run several Masterclasses to bridge the knowledge, experience and technique gaps so that resourcing Customs extends beyond the traditional boundaries. The creation of Revenue Officers a hybrid post will assist but the speed of nurturing new Revenue officers will be stymied.</p>	Operational Support Services Department	
				<p>Number of Departments understaffed <small>(Source: Human Resources Management Department)</small></p>	TBD	TBD	TBD	TBD						
				<p>Number of employees by which the Department(s) is/are understaffed <small>(Source: Human Resources Management Department)</small></p>	TBD	TBD	TBD	TBD						
				<p>Number of Departments overstaffed <small>(Source: Human Resources Management Department)</small></p>	TBD	TBD	TBD	TBD						

Goal Three (3)		Build an effective institution through a comprehensive accountability framework, an innovative learning environment, and appropriate infrastructure												
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019						Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets					Cost				
					QTR 1	QTR 2	QTR 3	QTR 4						

				Number of employees by which the Department(s) is/are understaffed <small>(Source: Human Resources Management Department)</small>	TBD	TBD	TBD	TBD					
				Number of additional staffers needed <small>(Source: Human Resources Management Department)</small>	TBD	TBD	TBD	TBD					
				Number of staff members (As at the end of the quarter) <small>(Source: Human Resources Management Department)</small>	TBD	TBD	TBD	TBD					
				Staff movement (changes in staff complement using the count at the end of each quarter) <small>(Source: Human Resources Management Department)</small>	TBD	TBD	TBD	TBD					
				Staff turnover rate <small>(Source: Human Resources Management Department)</small>	TBD	TBD	TBD	TBD					
				Increase/Decrease in Employment costs (quarter over quarter excluding leave passage and gratuity) <small>(Source: Operational Support Services-Finance Division)</small>	TBD	TBD	TBD	TBD					

Goal Three (3)		Build an effective institution through a comprehensive accountability framework, an innovative learning environment, and appropriate infrastructure											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
3.1 Modernize the organizational model service and manpower development	3.1.3 Staffing strategy aligned with national diversity objectives	Diversity guidelines established Diversity ratio accomplished	Develop diversity programme	Diversity program developed <small>(Source: Human Resources Management Department)</small>		100% completed					The Provisions of the law-The Prevention of Discrimination Act will be the basis for the crafting of a new Diversity Policy.	Staff profiling and recruitment monitoring will be cardinal but there will initially be some resistance to provide the basic self-identification data that will inform policy, strategy and actions.	Human Resources Management Department
			Establish diversity guidelines	Diversity guidelines established <small>(Source: Human Resources Management Department)</small>		100% completed							
			Utilize recruitment and training as tools to realise organizational diversification goals Increased equality in service delivery	Percentage (%) diversity ratio accomplished <small>(Source: Human Resources Management Department)</small>				80% diversity ratio					
3.1 Modernize the organizational model service and manpower development	3.1.4 Increase staff capability and capacity	Capabilities assessed /Gap assessment conducted to ascertain needs Training manual for the organization drafted and approved. At least 50% of required training as per assessed	Assess Capabilities /Gap to ascertain needs	Capabilities /Gap analysis completed and report submitted <small>(Source: Human Resources Management Department)</small>		100% completed					The resourcing of the training and development plan and the capacity to focus uniformly on the created 1164 Individual Development Plans as a n offshoot of the Performance Appraisal Scheme	Human Resources Management Department	
			Devise plans to fill gaps	Training manual compiled <small>(Source: Human Resources Management Department)</small>		100% completed				The Creation of a Training Academy that transcends all Departments and Divisions.			
			Compile a training manual for the organization and employ effective Training methods Conduct training as per assessed training needs	Percentage(%) training conducted based on the training manual <small>(Source: Human Resources Management Department)</small>			25% of training needs achieved	50% of training needs achieved					

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Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
		training needs conducted	Canvass Technical Assistance offered by International Organisations to capitalize on fitting Capacity building programs and opportunities	Number of employees who benefitted from the Training programs <small>(Source: Human Resources Management Department)</small>			TBD	TBD					
3.2 Adopt a comprehensive strategic management framework	3.2.1 HQ function developed and operational	Policy, Programs and Planning Division (PPPD) framework and structure defined and approved Planning and Analysis Unit merged with the PPPD Staff requirement for PPPD achieved	Further define the roles and mandates of each division and ascertain the staffing requirements Implement PPPD using a phased approach	Percentage (%) of PPPD implemented <small>(Source: Strategic Plan Project Team, Projection Basis: 2 (Planning, Monitoring and Analysis Unit and International Affairs Unit) of 11 units under PPPD being implemented based on 2019 SPPT Work Plan)</small>				18% of PPPD implemented				Human Resources Management Department Policy, Program and Planning Division Planning, Risk and Analysis Department	
			Merge Planning and Analysis Unit with Planning Risk and Analysis Department	Percentage (%) of PPPD staff requirement achieved <small>(Source: Strategic Plan Project Team, Projection Basis: Refer to SPM page 30)</small>				50% staff requirement for PPPD achieved					
			Achieve staff requirements for PPPD	Merger of Planning, Monitoring and Analysis Unit and Planning, Risk and Analysis Department effected <small>(Source: Human Resources Management Department and Strategic Plan Project Team)</small>				100% completed		HRMD will be integral in the merger, PRAD will support from the standpoint of the proposed functional structure and formulation of job functions			

Goal Three (3)		Build an effective institution through a comprehensive accountability framework, an innovative learning environment, and appropriate infrastructure											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
3.3 Adopt a comprehensive strategic management framework	3.2.2 Strategic, operational and work plans developed and implemented	Strategic plan completed and implemented	Monitor the performance of the Agency quarterly utilising Baseline indicators	Quarterly monitoring and evaluation reports prepared and issued <small>(Source: Strategic Plan Project Team)</small>		1 report prepared and issued	2 report prepared and issued	3 report prepared and issued				Policy, Program and Planning Division	
		Baseline indicators identified	Prepare quarterly report summarizing the performance of the Agency in relation to operational targets	Rolling extended strategic plan matrix drafted <small>(Source: Strategic Plan Project Team)</small>			50% completed	100% completed					
		Baseline indicators utilized to monitor and evaluate performance outcomes	Draft rolling extended strategic plan matrix for 2020 during the last quarter of 2019										
		Draft strategic plan matrix for 2020 completed											

Goal Three (3)		Build an effective institution through a comprehensive accountability framework, an innovative learning environment, and appropriate infrastructure												
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019						Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets									
					QTR 1	QTR 2	QTR 3	QTR 4	Cost					
3.3 Adopt a comprehensive strategic management framework	3.2.2 Strategic, operational and work plans developed and implemented	<p>1st year Operational plan developed and implemented</p> <p>1st year Operational plan monitored and evaluated to ascertain performance</p> <p>2nd year Operational plan developed</p>	<p>Develop and implement 1st year Operational plan that addresses specific targets</p> <p>Review, evaluate and update the 1st year Strategic Plan Matrix and Operational Plan</p> <p>Develop 2nd year Operational Plan; incorporate necessary changes based on review and evaluation of the 1st year Strategic Plan matrix and Operational plan</p> <p>Develop program to promote stakeholders participation in strategic planning exercise</p>	<p>Operational plan developed and implemented (Source: Strategic Plan Project Team)</p>		1 st year Operational Plan developed and implemented		2 nd year Operational Plan developed						Policy, Program and Planning Division

Goal Three (3)		Build an effective institution through a comprehensive accountability framework, an innovative learning environment, and appropriate infrastructure											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Percentage (%) achievement of strategic objectives met for 1 st year (SPPT to devise a way of measuring the achievement of objectives based on achievement of targets in the OP) <small>(Source: Strategic Plan Project Team) NB: To be computed at the end of the respective tax years</small>				75% of 1 st year strategic objectives met					
				Number of internal stakeholders participation programs developed <small>(Source: Strategic Plan Project Team)</small>		TBD	TBD	TBD			Based on completion of stakeholders participation programs		
				Number of internal participants <small>(Source: Strategic Plan Project Team)</small>		TBD	TBD	TBD					
				Number of external stakeholders participation programs developed <small>(Source: Strategic Plan Project Team)</small>		TBD	TBD	TBD					
				Number of external participants <small>(Source: Strategic Plan Project Team)</small>		TBD	TBD	TBD					

Goal Three (3)		Build an effective institution through a comprehensive accountability framework, an innovative learning environment, and appropriate infrastructure											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
3.3 Adopt a comprehensive strategic management framework	3.2.2 Strategic, operational and work plans developed and implemented	Work plans aligned to the strategic and operational plans prepared for upcoming year	Review annual workplans submitted by Heads of Departments for upcoming year to ensure that there is full alignment to strategic objectives and inclusion of tasks as outline in the operational plan	Number of workplans reviewed <small>(Source: Strategic Plan Project Team, Projection Basis: 100% of work plans submitted to PRAD)</small>		17 workplans reviewed						Policy, Program and Planning Division	
				All reviewed workplans are aligned to strategic plan and reflect operational tasks <small>(Source: Strategic Plan Project Team)</small>		100% of workplans aligned							

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Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
3.3 Adopt a comprehensive strategic management framework	3.2.3 Comprehensive Performance Management system developed and fully implemented	Review and amend the Performance Appraisal System (PAS) to address deficiencies and facilitate the development of an agency-wide Comprehensive system Yearly appraisals are reviewed and feedback incorporated to realize improvements	Review and amend the Performance Appraisal System (PAS) to alleviate deficiencies Introduce measures to forge organizational wide compliance with PAS requirements Develop key performance objectives and measures for all Departments Measure and monitor key performance objectives and measures Conduct bi-annual appraisals review and incorporate feedback to realize improvements of the system Cultivate a culture of productivity in staff	Percentage (%) of performance appraisals completed <small>(Source: Human Resources Management Department)</small>			100% of performance appraisals completed for 1 st half year review					The willingness and preparation of all to be open and honest about performance emitted and the institutionalising of a performance culture.	Human Resources Management Department All Other Departments

Goal Three (3)		Build an effective institution through a comprehensive accountability framework, an innovative learning environment, and appropriate infrastructure											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
3.3 Optimize resource management	3.3.1 HR policies developed and operational	HR Resource Management Strategy/ Plan developed HR policies developed and implemented (inclusive of employee engagement, job rotation and grievance handling policy)	Peruse body of existing knowledge to ascertain best practices and International standards for the various HR roles Develop HR policies based on International best practices and standards that are tailored to cater for the nuances of GRA Develop and roll out sensitization program for staff on the new / revised policies Implement all HR policies	HR Strategy /Plan developed and approved by the Governing Board <small>(Source: Human Resources Management Department)</small>		100% completed						Human Resources Management Department	
				Number of HR policies drafted <small>(Source: Human Resources Management Department)</small>			40% completed						
				Employee Engagement Policy drafted, approved and implemented <small>(Source: Human Resources Management Department)</small>		100% completed							
				Job rotation Policy drafted, approved and implemented <small>(Source: Human Resources Management Department)</small>			100% completed			Some specialised areas are unsuited for the application of this policy. More coaching and training as preparation to move across functional boundaries.			
				Grievance handling Policy drafted, approved and implemented <small>(Source: Human Resources Management Department)</small>			100% completed						
3.3 Optimize resource management	3.3.1 HR policies developed and operational	Annual employee satisfaction survey conducted	Determine the critical HR areas that should be used in gauging employees' satisfaction Compile questionnaire	Employee questionnaire administered <small>(Source: Human Resources Management Department and Strategic Plan Project Team)</small>		100% completed					Open and honest response to questionnaires and the completion and return of at least 30% of questionnaires distributed so that appropriate generalisations can be done.	Human Resources Management Department Policy, Program and Planning Division	

Goal Three (3)		Build an effective institution through a comprehensive accountability framework, an innovative learning environment, and appropriate infrastructure											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019							Parties Resp.	
					Targets					Additional Resources Required	Dependencies		Constraints
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				

			Administer questionnaire (electronically) twice during the induction year and once thereafter	Percentage (%) increase in employees' satisfaction (Source: Human Resources Management Department and Strategic Plan Project Team) NB: The baseline position for this measurement will be established upon the completion of the said questionnaire		TBD							Information Technology Department
3.3 Optimize resource management	3.3.2 Financial Management Framework developed and operational	Proposal for GRA's financial autonomy prepared and presented to the Ministry of Finance and Cabinet for approval	Prepare proposal to recommend financial autonomy for the Revenue Authority Submission of proposal to the Ministry of Finance for approval and escalation to Cabinet for ratification and institution	Proposal for financial autonomy prepared (Source: Operational Support Services Department - Finance Division)			100% completion of financial autonomy proposal				Requisite approval from the Board and CG	Time frame for approval to be granted	Operational Support Services Department
				Proposal for financial autonomy submitted to Governing Board and Ministry of Finance for approval (Source: Operational Support Services Department - Finance Division)			100% completed			Engaging and seeking guidance from relevant personnel (Internal and external)	Time taken and knowledge application towards the autonomy		

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Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
3.3 Optimize resource management	3.3.2 Financial Management Framework developed and operational	A comprehensive accounting software package sourced and implemented	<p>Ascertain needs requirement of the Finance Division</p> <p>Source and acquire suitable software solution</p> <p>Conduct reengineering of business processes</p> <p>Implement accounting software</p>	<p>Accounting software sourced</p> <p>(Source: Information Technology Department)</p>				25% completed			<p>Consultation between IT and finance management.</p> <p>Identification of a suitable accounting software.</p> <p>The indoctrination of staff for the use of software.</p> <p>Access to software testing for staff to test prior to the procurement to ensure the needs of the Agency would be adequately met.</p> <p>Identification of a suitable software</p>	<p>Incorporating our accounting procedures into the software.</p> <p>Trial software not being uploaded for staff to test the system</p> <p>Uploading of information to new software may be time consuming as a result of lack of compatability of systems</p>	<p>Information Technology Department</p> <p>Operational Support Services Department</p>

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Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
3.3 Optimize resource management	3.3.2 Financial Management Framework developed	Fully implement GRA's Internal Tender Board	Drafting of new Internal Tender Board Policy Proposal for Minister's approval NB: Based on the amendments made to the procurement threshold, the relevance of an Internal Tender Board is to be reviewed	Internal Tender Board Policy Proposal drafted (Source: Operational Support Services Department - Finance Division)	50% Policy document completed	100% Policy document completed					Approval from the Commissioner-General and Ministry of Finance Review and acceptance of proposal by NPTAB	NPTAB's timely identification of the external members Availability of Evaluators when required Having all evaluators present at one sitting for the expedition of evaluation and transparency	
3.3 Optimize resource management	3.3.2 Financial Management Framework developed and operational	Review structure of the Finance Division	Develop organogram for Finance Division	Organogram for Finance Division developed (Source: Human Resources Management Department)		100% completed					A new structure was outlined for the finance division however implementation is still awaiting approval Approval from HRMD and Board	Time frame for approval to be granted Necessary adjustments, if any and time taken for approval.	Human Resource Management Department Operational Support Services Department
			Implement approved revised Structure for Finance Division	Number of staff recruited (Source: Human Resources Management Department)			TBD	TBD					
			Determine and provide staffing requirement based on the revised structure	Percentage (%) of staff requirement actioned (Source: Human Resources Management Department)			TBD	TBD					

Goal Three (3)		Build an effective institution through a comprehensive accountability framework, an innovative learning environment, and appropriate infrastructure																				
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.									
					Targets																	
					QTR 1	QTR 2	QTR 3	QTR 4	Cost													
3.3 Optimize resource management	3.3.2 Financial Management Framework developed and operational	<p>Complete and issue to the Audit Office of Guyana draft Financial statements for 2017</p> <p>Complete and issue to the Audit Office of Guyana draft Financial Statements for 2018</p> <p>Draft Financial statements for 2017 completed and issued to the Audit Office of Guyana</p> <p>Draft Financial Statements for 2018 completed and issued to the</p>	<p>Complete reconciliation of all GRA's expenditure accounts</p> <p>Ascertain the fixed asset position of the entity</p> <p>Ascertain the value of all stock items in stores as at the end of the Financial year</p> <p>Ascertain the value of all petty cash imprests and floats on hand as at the end of the Financial year</p> <p>Compile and issue GRA's draft Financial Statement to the Audit Office of Guyana</p> <p>Effect corrections to the Financial statements based on Audit executed</p>	<p>Draft Financial statements for 2017 completed and issued to Audit Office</p> <p><small>(Source: Operational Support Services Department - Finance Division)</small></p>		100% completion of draft financial statement and issuance to Audit Office																

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Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
		Audit Office of Guyana	<p>by Audit Office of Guyana</p> <p>Issue signed final Financial Statements to the Audit Office of Guyana for the purpose of receiving an Audit Opinion</p> <p>Forward Financials and Audit Opinions to Communications and Tax Advisory Services Division to facilitate the publishing of the Annual Reports</p>	<p>Draft Financial statements for 2018 completed and issued to Audit Office</p> <p>(Source: Operational Support Services Department - Finance Division)</p>				100% completion of draft financial statement and issuance to Audit Office			<p>Closure of expenditure accounts for 2018 and the finalization of reconciliation statements. Receipt of Bank Statement.</p>	<p>The underutilization of the budgetary allocations within the accounting period. Fixed Asset position not yet ascertained and stock listing sheet not yet finalised.</p>	

Goal Three (3)		Build an effective institution through a comprehensive accountability framework, an innovative learning environment, and appropriate infrastructure											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
3.3 Optimize resource management	3.3.3 Procurement and facilities management policies developed and implemented	SOPs for procurement and facilities management completed	<p>Create Process flow Diagrams</p> <p>Determine, define and prepare the scope of the procedure(s)</p> <p>Clarify the method of optimizing the process</p> <p>Draft SOPs</p> <p>Finalize and implement SOPs</p>	<p>Draft Stores Policy completed</p> <p>(Source: Operational Support Services Department - Finance Division)</p>				100% completed					Operational Support Services Department
3.3 Optimize resource management	3.3.3 Procurement and facilities management policies developed and implemented	<p>Project to ascertain GRA's fixed assets position (Financial position) completed</p> <p>Source and deploy appropriate accounting</p>	<p>Utilize capital votes ledger to garner all acquisitions made for various financial years</p> <p>Conduct physical verification of assets</p> <p>Compile the fixed asset register and auxiliary registers (register showing items that cannot</p>	<p>Percentage (%) Fixed Asset project milestones achieved</p> <p>(Source: Operational Support Services Department - Finance Division)</p>	25% of milestones achieved	50% of milestones achieved	75% of milestones achieved	100% of milestones achieved		Internal Audit would assist in determining the value of the product during the pre-verification stage of the physical verification exercise based on age and possible historical pricing known.	<p>Votes Ledger may not be readily available since some may be at GPO filing room.</p> <p>Value for some assets may not be known.</p>	<p>Operational Support Services Department</p> <p>Information Technology Department</p>	

Goal Three (3)		Build an effective institution through a comprehensive accountability framework, an innovative learning environment, and appropriate infrastructure											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
		package outfitted with an Asset Management module	<p>be located and must be written off; register showing items that are not on the capital votes ledger and items that may have been refurbished)</p> <p>Conduct valuation of assets without assigned values in the Fixed Asset Register</p> <p>Ascertain needs requirement specific to fixed assets</p> <p>Source and acquire suitable software solution</p> <p>Conduct reengineering of fixed assets business processes</p> <p>Implement accounting software</p>	<p>Percentage (%) Fixed Asset Module implemented</p> <p>(Source: Information Technology Department)</p>				TBD			<p>Software to link supplier to product for price comparison as well as to be able to identify suppliers who may be selling substandard products</p> <p>IT Division to inform Stores of systems changes or changes in equipment to avoid the stocking of items which are no longer in use</p> <p>Training in Inventory Management</p> <p>Create a manual alternative system in the interim to effectively manage stocks</p> <p>Acquisition of software</p>	<p>Suitable adhesive to mark items. Markings with an engraved machine may vid warranty on items procured with warranty.</p> <p>Inproper dissemination of information in relation to new systems employed and changes which may affect the stocking or decommissionig of stocks</p> <p>Monitor stocks received and items due and make appropriate documentation ina timely manner is required</p> <p>Upadte system in a timely manner to avavoid backlog and inaccuarte accounting for stocks</p> <p>Two new staff have replaced two seasoned staff from Central Stores and they've never received formal training.</p>	

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Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Percentage (%) of Inventory Management Module implemented <small>(Source: Information Technology Department)</small>				TBD					
3.4 Strengthen anti-corruption measures	3.4.1 Anti-corruption strategy developed and implemented	Anti-corruption strategy drafted	Anti-corruption strategy drafted (that includes Integrity awareness and associated outreach programs)	Percentage (%) of Anti-Corruption strategy completed (with RAD principles included) <small>(Source: Special Investigations Unit)</small>		75% completed	100% completed					A more viable solution may be available which is to expand the purview of the Integrity Commission	Special Investigations Unit Human Resource Management Department Legal Services Division
			Develop action plans to work towards adopting the Revised Arusha Declaration (RAD)	Percentage (%) completion of revamped employee code of conduct <small>(Source: Human Resources Management Division)</small>				100% completed					
			Identify emerging risk factors	Percentage (%) of staff sensitized on code of conduct <small>(Source: Human Resources Management Division)</small>				95% of staff					
			Assess overall impact of ethic program, plans and internal controls	Investigations of complaints and allegations against staff conducted <small>(Source: Special Investigations Unit, Projection Basis: maintenance of the number of actual investigations conducted in 2018 which amounted to 48)</small>	12 investigations conducted	24 investigations conducted	36 investigations conducted	48 investigations conducted		Human Resources Laptops to work independently	All other divisions within GRA	Policing powers to conduct search	
			Revamp employee Code of conduct										

Goal Three (3)		Build an effective institution through a comprehensive accountability framework, an innovative learning environment, and appropriate infrastructure											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
			Sensitise staff on code of conduct	Percentage (%) of cases reported within two weeks to SIU <small>(Source: Special Investigations Unit, Projection Basis: Significant increase in 2018 achievement of 8% cases (4 of 48 cases) reported within two weeks due to Anti-corruption Strategy and other initiatives)</small>	50% cases reported within two weeks to SIU	60% cases reported within two weeks to SIU	65% cases reported within two weeks to SIU	70% cases reported within two weeks to SIU			The effective execution of SIU Programmes to sensitize staff		
			Develop asset declaration and whistle blowing policies	Percentage (%) increase in matters addressed within three months of being referred to SIU <small>(Source: Special Investigations Unit, Projection Basis: Actual percentage achievement in 2018)</small>	60% matters addressed within three months	70% matters addressed within three months	80% matters addressed within three months	90% matters addressed within three months		Human Resources	All other Divisions within GRA		
			Develop incentive scheme for the reporting of useful information to intercept smuggling and other illicit trade activities	Number of cases prosecuted <small>(Source: Legal Services Division, Projection Basis: 1 case was referred to the Court during 2018 and is currently ongoing)</small>	TBD	TBD	TBD	TBD					
			Introduce measures to enhance accountability and transparency										
			Develop and implement a framework that empowers complaint officers to make decisions and address matters in a timely manner										
			Train staff in conflict resolution										

Goal Three (3)		Build an effective institution through a comprehensive accountability framework, an innovative learning environment, and appropriate infrastructure											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
3.4 Strengthen anti-corruption measures	3.4.3 Integrity awareness outreach programs implemented	Integrity awareness program for internal and external stakeholders developed	Develop Integrity awareness program for internal and external stakeholders (based on the anti corruption strategy) Develop three (3) year plan to execute the	Percentage (%) of Integrity awareness programme developed (inclusive of three year action plan) <small>(Source: Human Resources Management Department and Special Investigations Unit)</small>		75% completed	100% completed						Human Resources Management Department Special Investigations Unit

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Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
		Three (3) year plan developed to execute the requirements of the program Program requirements achieved	<p>requirements of the program</p> <p>Develop initiatives to foster a better collaborative relationship between GRA and general public</p> <p>Identify emerging risks factors</p> <p>Sensitise staff on code of conduct and SOPs for suspected or alleged corrupt acts</p> <p>Promote Values, Ethics and integrity through capacity building programmes as on-going contribution to shape employee;s expectations, behaviour & attitude.</p>	<p>Percentage (%) of the program requirements achieved</p> <p>(Source: Human Resources Management Department and Special Investigations Unit)</p>				25% of requirements achieved					

Goal Four (4)		Modernize the GRA through improved business processes and efficient ICT solutions and infrastructure											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019								Parties Resp.
					Targets					Additional Resources Required	Dependencies	Constraints	
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
4.1.1 Streamline and modernize business processes and procedures	4.1.2 Comprehensive review of business processes conducted	Tax operations and the business processes reviewed	Identify opportunities to reduce revenue losses through process improvements and implementation of controls within key functions	Number of improvements/controls implemented within Internal Revenue functions <small>(Source: Strategic Plan Project Team)</small>			As per document	As per document					Information Technology Department Policy, Program and Planning Division Customs, Excise and Trade Operations Tax Operations and Services Operational Support Services Department
		Finance Department business processes reviewed		Devise and implement measures to improve the effectiveness of revenue generating processes (collections and audits)	Number of improvements/controls implemented within Customs functions <small>(Source: Strategic Plan Project Team)</small>			As per document	As per document				
			Review and update workflow processes	Percentage (%) of existing SOPs updated <small>(Source: Operational Support Services- Communications and Tax Advisory Services Division)</small>		30% of existing SOPs updated and finalized	60% of existing SOPs updated and finalized	100% of existing SOPs updated and finalized					
			Review and improve business processes within GRA	Percentage (%) of new SOPs drafted <small>(Source: Operational Support Services- Communications and Tax Advisory Services Division)</small>				20% of new SOPs drafted					
			Revise existing SOPs and formulate new SOPs in line with new/ revised	Number of forms reviewed and simplified within Internal Revenue <small>(Source: Strategic Plan Project Team)</small>		Based on inventory compiled	Based on inventory compiled	Based on inventory compiled					

Goal Four (4)		Modernize the GRA through improved business processes and efficient ICT solutions and infrastructure											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019								Parties Resp.
					Targets					Additional Resources Required	Dependencies	Constraints	
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
			laws/regulations and systems Rationalize and restructure organization Review and simplify electronic forms.	Number of forms reviewed and simplified within Customs <small>(Source: Strategic Plan Project Team)</small>		Based on inventory compiled	Based on inventory compiled	Based on inventory compiled					
4.1.1 Streamline and modernize business processes and procedures	4.1.2 Comprehensive review of business processes conducted	Improved TADAT scores under indicators for domestic taxes Improved CATT/WTO scores under various indicators for Customs	Self Administer TADAT to gauge improvement in performance for Internal Revenue Operations	TADAT self administered <small>(Source: Strategic Plan Project Team)</small>				100% self assessment completed					Policy, Program and Planning Division Tax Operations and Services Customs, Excise and Trade Operations
			Self Administer CATT and WTO tool to gauge improvement in performance for Customs operations	Percentage (%) improvement in POAs <small>(Source: Strategic Plan Project Team)</small>				30% improvement in POAs					
				WTO tool self administered <small>(Source: Customs, Excise and Trade Operations)</small>				100% self assessment completed					
				Percentage (%) attained for WTO Assessment <small>(Source: Customs, Excise and Trade Operations)</small>				100% self assessment completed					

Goal Four (4)		Modernize the GRA through improved business processes and efficient ICT solutions and infrastructure											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019							Parties Resp.	
					Targets					Additional Resources Required	Dependencies		Constraints
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Percentage (%) increase in the WTO scores attained <small>(Source: Customs, Excise and Trade Operations)</small>				TBD					
4.1.1 Streamline business processes and procedures	4.1.2 Standardized processes and procedures developed and operational	SOPs prepared and implemented for all areas	<p>Create Process flow Diagrams</p> <p>Determine, define and prepare the scope of the procedure(s)</p> <p>Clarify the method of optimizing the process</p>	Percentage (%) of existing SOPs updated <small>(Source: Operational Support Services- Communications and Tax Advisory Services Division)</small>		30% of existing SOPs updated and finalized	60% of existing SOPs updated and finalized	100% of existing SOPs updated and finalized		Staff, computer and training are needed to undertake this activity			<p>Operational Support Services Department</p> <p>All Divisions</p>
				Percentage (%) of new SOPs drafted <small>(Source: Operational Support Services- Communications and Tax Advisory Services Division)</small>				20% of new SOPs drafted		Process Flow reviews to be done in conjunction with all Departments/ Divisions using the 'End to End' process review technique.	Ability to recruit sufficient numbers of 'Champions' to this approach to process re-engineering		

Goal Four (4)		Modernize the GRA through improved business processes and efficient ICT solutions and infrastructure											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019								Parties Resp.
					Targets					Additional Resources Required	Dependencies	Constraints	
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
4.1.1 Streamline and modernize business processes and procedures	4.1.3 Business processes re-engineered in view of ICT solutions and contextual opportunities	Tax operations business processes re-engineered and 'to-be' documentation completed Finance Department business processes re-engineered and 'to-be' documentation completed	Source and acquire the Finance Software Review and reengineer Financial processes Prepare to- be systems documentation	Tax Software package sourced <small>(Source: Information Technology Department)</small>	100% sourced							Adequate financial provisions Sourcing software solution that adequately addresses the requirements of GRA	Information Technology Department
				Tax Software package deployed <small>(Source: Information Technology Department)</small>			75% deployed			Change Management Quality data conversion	Access to available knowledgeable Officers		
4.2 Modernize the GRA business delivery through an integrated suite of ICT solutions	4.2.1 Suitable solutions for a comprehensive automation of the core	Phase one of Tax Administration software rollout implemented	Perform an assessment of GRA's work processes and system capabilities	Number of employees identified and deployed to the project <small>(Source: Information Technology Department)</small>		9 employees deployed						Access to available knowledgeable Officers	Information Technology Department
			Review existing laws in concert with the Legal Team to ensure	Sign-off of the project plan by the GRA <small>(Source: Information Technology Department)</small>		100% completed				Availability of Executive Management to review and approve			

Goal Four (4)		Modernize the GRA through improved business processes and efficient ICT solutions and infrastructure											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
	procedures prioritized and implemented		relevance and to modernize same where necessary	Percentage (%) Returns Processing module accepted and deployed <small>(Source: Information Technology Department)</small>				75% completed			Verification of business rules Staff availability High quality test planning and execution		
			Select Project Team										
			Develop a work plan for the prioritization and execution of project activities	Percentage (%) Audit module accepted and deployed <small>(Source: Information Technology Department)</small>				25% completed			Change Management (especially building capacity amongst staff and revamping of SOPs)		
			Develop, test and deploy software modules: -Return processing -Audit -Risk Management -Compliance Management -Debt Management -Objections and appeal -Online Services	Percentage (%) Risk Management module accepted and deployed <small>(Source: Information Technology Department)</small>				25% completed					
			For all taxtypes	Percentage (%) Compliance Management module accepted and deployed <small>(Source: Information Technology Department)</small>				100% completed					
				Percentage (%) Debt Management module accepted and deployed <small>(Source: Information Technology Department)</small>				25% completed					

Goal Four (4)		Modernize the GRA through improved business processes and efficient ICT solutions and infrastructure											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019							Parties Resp.	
					Targets					Additional Resources Required	Dependencies		Constraints
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Percentage (%) Objections and Appeals module accepted and deployed <small>(Source: Information Technology Department)</small>				100% completed					
				Percentage (%) Online Services module accepted and deployed <small>(Source: Information Technology Department)</small>				100% completed					
4.2 Modernize the GRA business delivery through an integrated suite of ICT solutions	4.2.1 Suitable solutions for a comprehensive automation of the core procedures prioritized and implemented	Roll-out of ASYCUDA completed	Develop, test and deploy the following modules: -Import and export declaration processing -Warehousing modules - C25 (intra warehouse and terminal transfers) -Exemption processing modeule	Percentage (%) Import processing module accepted and deployed <small>(Source: Information Technology Department)</small>		100% completed					Pace of development of the new features Change Management		Information Technology Department
				Percentage (%) export processing module accepted and deployed <small>(Source: Information Technology Department)</small>			100% completed						
				Percentage (%) warehousing module accepted and deployed <small>(Source: Information Technology Department)</small>			100% completed						

Goal Four (4)		Modernize the GRA through improved business processes and efficient ICT solutions and infrastructure											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019								Parties Resp.
					Targets					Additional Resources Required	Dependencies	Constraints	
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Percentage (%) C25 module accepted and deployed <small>(Source: Information Technology Department)</small>		100% completed							
				Percentage (%) Exemption processing module accepted and deployed <small>(Source: Information Technology Department)</small>		75% completed	100% completed						
4.2 Modernize the GRA business delivery through an integrated suite of ICT solutions	4.2.1 Suitable solutions for a comprehensive automation of the core procedures prioritized and implemented	Procurement of Single Window solution initiated Review of inter-agency procedures for Single Window solution initiated	Source Single window software	Single Window sourced <small>(Source: Information Technology Department)</small>				100% completed			Sourcing reputable firm/ consultant to implement solution		Information Technology Department
			Identify agencies to interface in the Single Window	Percentage (%) completion of Business process review and re-engineering <small>(Source: Information Technology Department)</small>		50% completed	100% completed						
			Develop Standard Operational Procedures	Percentage (%) of ICT infrastructure equipment acquired and deployed <small>(Source: Information Technology Department)</small>			100% completed						
			Establish linkages between GRA and other Agencies' Systems/										

Goal Four (4)		Modernize the GRA through improved business processes and efficient ICT solutions and infrastructure											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019							Parties Resp.	
					Targets					Additional Resources Required	Dependencies		Constraints
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
			(Automate workflows between Agencies) Review and modify laws where necessary Build human capacity	Deployment of the License and Permit module at participating stakeholder entities <small>(Source: Information Technology Department)</small>				5% completed					
4.2 Modernize the GRA business delivery through an integrated suite of ICT solutions	4.2.1 Suitable solutions for a comprehensive automation of the core procedures prioritized and implemented	Finance operational procedures automated	Identify and acquire Automated Financial System Review and reengineer Finance business processes Automate the Finance system	Software package identified <small>(Source: Information Technology Department)</small>				25% completed				Available budgetary allocation	Information Technology Department
4.2 Modernize the GRA business delivery through an integrated suite	4.2.1 Suitable solutions for a comprehensive	Content Management System (CMS) expanded	Identify and select CMS Implementation Team	Website redesigned <small>(Source: Information Technology Department)</small>	50% completed	100% completed					Updated Content		Information Technology Department
			Develop CMS Implementation plan, that encompasses:	Intranet redesigned <small>(Source: Information Technology Department)</small>				50% completed					

Goal Four (4)		Modernize the GRA through improved business processes and efficient ICT solutions and infrastructure											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019								Parties Resp.
					Targets					Additional Resources Required	Dependencies	Constraints	
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
of ICT solutions	automation of the core procedures prioritized and implemented		<p>-Prioritization, organization and categorization of intranet and website content to create well designed user-friendly sites</p> <p>-Tracking, managing and storing documents online to foster paperless, organized and collaborative work environment (Document Management System)</p> <p>-Coordinating effective processes to support the Digital content solution</p> <p>-Implementing maintenance and support processes inclusive of a quality control system</p>	<p>Number of website hits</p> <p>(Source: Information Technology Department Projection Basis: 178,000 persons used website during the year 2018. 22.4% were new users and 77.6% were returning visitors. A 5% increase was projected for the year 2019 premised on GRA not offering new online services within 2019. However, when new services are rolled out in 2020 there should be a significant increase.</p>				186,900					
				<p>Percentage (%) of submitted returns scanned</p> <p>(Source: Information Technology Department)</p>				100% of target achieved					
				<p>Number of historical returns scanned</p> <p>(Source: Information Technology Department)</p>	TBD	TBD	TBD	TBD					
4.2 Modernize the GRA business delivery through an integrated suite of ICT solutions	4.2.1 Suitable solutions for a comprehensive automation of the core	Electronic Payment solutions developed	<p>Evaluate Electronic Payment solutions/ Explore on-line payment options</p> <p>Select the options that are viable for the GRA</p>	<p>Number of Electronic/online payment options implemented</p> <p>(Source: Information Technology Department)</p>			2 payment options implemented (BoG electronic funds transfer and Debit and Credit Cards)						Information Technology Department

Goal Four (4)		Modernize the GRA through improved business processes and efficient ICT solutions and infrastructure											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019								Parties Resp.
					Targets					Additional Resources Required	Dependencies	Constraints	
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
	procedures prioritized and implemented		Implement the selected options	Percentage (%) of payments made via the electronic/online payment options <small>(Source: Information Technology Department)</small>				10% of payments made					
4.2 Modernize the GRA business delivery through an integrated suite of ICT solutions	4.2.1 Suitable solutions for a comprehensive automation of the core procedures prioritized and implemented	Corporate business analytics implemented	Collect Data, conduct analyses and decipher applicable measures	Number of processes to which measures were applied <small>(Source: Information Technology Department)</small>		TBD	TBD	TBD					Information Technology Department
			Apply modern data visualization techniques to produce easy to use dash boards	Number of reports created from data analyses to make available to operational areas <small>(Source: Information Technology Department)</small>		TBD	TBD	TBD					
				Number of Dash Boards created and implemented to aid Management decision making <small>(Source: Information Technology Department)</small>		TBD	TBD	TBD					
4.2 Modernize the GRA business	4.2.2 ICT Infrastructure and	Wide Area Network expanded to	Expand and optimize WAN to facilitate branch	Wide Area network expanded <small>(Source: Information Technology Department)</small>		100% completed							Information Technology Department

Goal Four (4)		Modernize the GRA through improved business processes and efficient ICT solutions and infrastructure											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019								Parties Resp.
					Targets					Additional Resources Required	Dependencies	Constraints	
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
delivery through an integrated suite of ICT solutions	security enhanced	facilitate connection of currently unconnected field and regional offices	and regional office automation Upgrade of datacenter to expand capacity for the delivery of services/ improve scalability to support increasing workload	Bandwidth increased (MB) <small>(Source: Information Technology Department)</small>				5 MB					
				Data Centre upgraded <small>(Source: Information Technology Department)</small>		100% completed							
		Datacenter capacity upgraded	Evaluate existing ICT security to determine its robustness in order to introduce improved IT security systems										
		New workstations, telephony and video conferencing solutions deployed	Introduce collaborative communication tools and technologies to foster real time collaboration and sharing of information between GRA locations and employees										

Goal Four (4)		Modernize the GRA through improved business processes and efficient ICT solutions and infrastructure											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019								Parties Resp.
					Targets					Additional Resources Required	Dependencies	Constraints	
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
4.2 Modernize the GRA business delivery through an integrated suite of ICT solutions	4.2.3 Network expanded for reliable and continuous delivery of service	Collaborate with relevant Agencies to provide connectivity for Field Offices (all offices located in Georgetown other than the Head Office) Establish connectivity for all Field Offices Establish collaborations with communication network agencies to provide connectivity for remote Regional offices.	Establish connectivity for all Field Offices Support operations of connected Field Offices Establish collaborations with communication network agencies to provide connectivity for remote Regional offices	Percentage (%) of field offices connected <small>(Source: Information Technology Department)</small>		100% of field offices connected							Information Technology Department Human Resources Management Department
				Number of regional offices connected <small>(Source: Information Technology Department)</small>	8 regional offices connected	8 regional offices (inclusive of Guyana/Brazil crossing)							
				Number of IT training Programs developed and delivered <small>(Source: Human Resources Management Department and Information Technology Department)</small>		TBD	TBD	TBD					
				Percentage (%) of planned IT Training programs executed <small>(Source: Human Resources Management Department and Information Technology Department)</small>		TBD	TBD	TBD					
				Number of employees who received IT training <small>(Source: Human Resources Management Department and Information Technology Department)</small>		TBD	TBD	TBD					

		Revenue Optimization											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
5.1 Increased mobilization of tax revenue	5.1.1 Revenue targets established and achieved	Revenue targets reviewed and allocated to operational areas	Review tax collections from operational areas, ascertain their capacity to increase collections and methodically allocate revenue targets to operational areas	Value of Revenue targets assigned <small>(Source: Planning, Risk and Analysis Department, Projection Base: Growth rates for all tax types from previous years as well as specific initiatives from functional areas where the expected revenue was quantified. Overall 2019 projection represents an increase of 13% over 2018 actual achievement of \$198.45B)</small>	\$ 48.93 B assigned	\$ 112.95B assigned	\$ 166.22B assigned	\$ 223.58 B assigned			That the growth rate that was used to project the revenue remains as was assumed and the work programs for all the functional areas will be implemented / executed successfully	Economic outlook of country	Planning Risk and Analysis Department Customs, Excise and Trade Operations Tax Operations and Services Debt Management Division
		Performance (Target achievement) of operational areas monitored	Evaluate, monitor and report on the achievement of targets and variances	Percentage (%) Revenue target achieved <small>(Source: Planning, Risk and Analysis Department)</small>	22% target achieved	55% target achieved	74% target achieved	100% target achieved					
		Revenue target achieved	Evaluate, monitor and report on the number of conditional tax exemptions granted	Value of Internal Revenue Tax Targets <small>(Source: Planning, Risk and Analysis Department, Projection Basis: Refer to 'Value of Revenue Targets Assigned'. Overall 2019 projection represents an increase of 12% over 2018 actual achievement of \$88.26B)</small>	\$ 21.53B Internal Revenue Tax Target	\$ 53.83 B Internal Revenue Tax Target	\$ 76.37 B Internal Revenue Tax Target	\$ 99.02 B Internal Revenue Tax Target					

		Revenue Optimization														
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019							Additional Resources Required	Dependencies	Constraints	Parties Resp.	
					Targets					Cost						
					QTR 1	QTR 2	QTR 3	QTR 4								
				Percentage (%) of Internal Revenue Tax Targets achieved <small>(Source: Planning, Risk and Analysis Department)</small>	22% of Internal Revenue Tax Targets achieved	54% of Internal Revenue Tax Targets achieved	77% of Internal Revenue Tax Targets achieved	100% of Internal Revenue Tax Targets achieved								
				Value of CIT target <small>(Source: Planning, Risk and Analysis Department, Projection Basis: Refer to 'Value of Revenue Targets Assigned'. Overall 2019 projection represents an increase of 12% over 2018 actual achievement of \$33.49B)</small>	\$ 7.57B CIT target	\$ 20.98 B CIT target	\$ 29.3 B CIT target	\$ 37.38 B CIT target								
				Percentage (%) CIT target achieved <small>(Source: Planning, Risk and Analysis Department)</small>	20% of CIT target achieved	56% of CIT target achieved	78% of CIT target achieved	100% of CIT target achieved								
				Value of CIT refunds <small>(Source: Planning, Risk and Analysis Department)</small>	TBD	TBD	TBD	TBD								
				CIT refunds expressed as a percentage of CIT collected (CIT refunds/ CIT collections) <small>(Source: Planning, Risk and Analysis Department)</small>	TBD	TBD	TBD	TBD								

		Revenue Optimization												
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019									Parties Resp.
					Targets					Additional Resources Required	Dependencies	Constraints		
					QTR 1	QTR 2	QTR 3	QTR 4	Cost					
				Value of IIT target (Source: Planning, Risk and Analysis Department, Projection Basis: Refer to 'Value of Revenue Targets Assigned'. Overall 2019 projection represents an increase of 14% over 2018 actual achievement of \$6.23B)	\$ 1.47B IIT target	\$ 3.86B IIT target	\$ 5.61B IIT target	\$ 7.13B IIT target						
				Percentage (%) IIT target achieved (Source: Planning, Risk and Analysis Department)	21 % of IIT target achieved	54% of IIT target achieved	79% of IIT target achieved	100% of IIT target achieved						
				Value of IIT refunds (Source: Planning, Risk and Analysis Department)	TBD	TBD	TBD	TBD						
				IIT refunds expressed as a percentage of IIT collected (IIT refunds/ IIT collections) (Source: Planning, Risk and Analysis Department)	TBD	TBD	TBD	TBD						
				Value of PAYE target (Source: Planning, Risk and Analysis Department, Projection Basis: Refer to 'Value of Revenue Targets Assigned'. Overall 2019 projection represents an increase of 14% over 2018 actual achievement of \$25.63B)	\$ 7.49B PAYE target	\$ 14.66 B PAYE target	\$ 21.68B PAYE target	\$ 29.21B PAYE target						

		Revenue Optimization															
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019								Additional Resources Required	Dependencies	Constraints	Parties Resp.	
					Targets					Cost							
					QTR 1	QTR 2	QTR 3	QTR 4									
				Percentage (%) PAYE target achieved <small>(Source: Planning, Risk and Analysis Department)</small>	26% of PAYE target achieved	50% of PAYE target achieved	74% of PAYE target achieved	100% of PAYE target achieved									
				Value of PAYE refunds <small>(Source: Planning, Risk and Analysis Department)</small>	TBD	TBD	TBD	TBD									
				PAYE refunds expressed as a percentage of PAYE collected (PAYE refunds/ PAYE collections) <small>(Source: Planning, Risk and Analysis Department)</small>	TBD	TBD	TBD	TBD									
				Value of Customs and Trade Administration Target <small>(Source: Planning, Risk and Analysis Department, Projection Basis: Refer to 'Value Of Revenue Targets Assigned'. Overall 2019 projection represents an increase of 12% over 2018 actual achievement of \$22.15B)</small>	\$ 4.95B Customs and Trade Administration Target	\$ 10.94 B Customs and Trade Administration Target	\$ 17.46 B Customs and Trade Administration Target	\$ 24.87B Customs and Trade Administration Target									

		Revenue Optimization												
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019									Parties Resp.
					Targets					Additional Resources Required	Dependencies	Constraints		
					QTR 1	QTR 2	QTR 3	QTR 4	Cost					
				Percentage (%) Customs and Trade Administration Taxes Target achieved <small>(Source: Planning, Risk and Analysis Department)</small>	20% Customs and Trade Administration Taxes Target achieved	44% Customs and Trade Administration Taxes Target achieved	70% Customs and Trade Administration Taxes Target achieved	100% Customs and Trade Administration Taxes Target achieved						
				Value of Import Duty Target <small>(Source: Planning, Risk and Analysis Department, Projection Basis: Refer to 'Value of Revenue Targets Assigned'. Overall 2019 projection represents an increase of 13% over 2018 actual achievement of \$19.3B)</small>	\$ 4.40B Import Duty Target	\$ 9.6B Import Duty Target	\$ 15.32B Import Duty Target	\$ 21.77B Import Duty Target						
				Percentage (%) of Import Duty Target achieved <small>(Source: Planning, Risk and Analysis Department)</small>	20 % Import Duty Target achieved	44 % Import Duty Target achieved	70 % Import Duty Target achieved	100% Import Duty Target achieved						
				Value of Import Duty refunds <small>(Source: Planning, Risk and Analysis Department)</small>	TBD	TBD	TBD	TBD						

		Revenue Optimization											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019								Parties Resp.
					Targets					Additional Resources Required	Dependencies	Constraints	
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Import Duty refunds expressed as a percentage (%) of Import Duty collected (Import Duty refunds/ Import Duty collections) <small>(Source: Planning, Risk and Analysis Department)</small>	TBD	TBD	TBD	TBD					
				Value of Import VAT target <small>(Source: Planning, Risk and Analysis Department, Projection Basis: Refer to 'Value of Revenue Targets Assigned'. Overall 2019 projection represents an increase of 13.5% over 2018 actual achievement of \$25.37B)</small>	\$ 6.18B Import VAT target	\$ 13.13 B Import VAT target	\$ 20.5B Import VAT target	\$ 28.8B Import VAT target					
				Percentage (%) Import VAT target achieved <small>(Source: Planning, Risk and Analysis Department)</small>	22% of Import VAT target achieved	46% of Import VAT target achieved	71% of Import VAT target achieved	100 % of Import VAT target achieved					
				Value of Domestic VAT target <small>(Source: Planning, Risk and Analysis Department, Projection Basis: Refer to 'Value of Revenue Targets Assigned'. Overall 2019 projection represents an increase of 12% over 2018 actual achievement of \$22.87B)</small>	\$ 6.3B Domestic VAT target	\$ 12.33B Domestic VAT target	\$ 18.86B Domestic VAT target	\$ 25.53B Domestic VAT target					
				NB: Approved Target represents a net position.									

		Revenue Optimization														
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019								Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets				Cost							
					QTR 1	QTR 2	QTR 3	QTR 4								
				Percentage (%) Domestic VAT target achieved <small>(Source: Planning, Risk and Analysis Department)</small>	25% of Domestic VAT target achieved	48% of Domestic VAT target achieved	74% of Domestic VAT target achieved	100% of Domestic VAT target achieved								
				Value of VAT refunds <small>(Source: Planning, Risk and Analysis Department)</small>	TBD	TBD	TBD	TBD								
				Domestic VAT refunds expressed as a percentage of Domestic VAT collected (Domestic VAT refunds/ Domestic VAT collections) <small>(Source: Planning, Risk and Analysis Department)</small>	TBD	TBD	TBD	TBD								
				Value of Import Excise Tax target <small>(Source: Planning, Risk and Analysis Department, Projection Basis: Refer to 'Value of Revenue Targets Assigned'. Overall 2019 projection represents an increase of 15% over 2018 actual achievement of \$35.13B)</small>	\$ 8.73B Import Excise Tax target	\$ 20.23B Import Excise Tax target	\$ 29.27 B Import Excise Tax target	\$ 40.28B Import Excise Tax target								
				Percentage (%) Import Excise Tax target achieved <small>(Source: Planning, Risk and Analysis Department)</small>	22% Import Excise Tax target achieved	50 % Excise Tax target achieved	73% Excise Tax target achieved	100% Excise Tax target achieved								

		Revenue Optimization											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019								Parties Resp.
					Targets					Additional Resources Required	Dependencies	Constraints	
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Value of Import Excise Tax refunds (Source: Planning, Risk and Analysis Department)	TBD	TBD	TBD	TBD					
				Import Excise Tax refunds expressed as a percentage of Excise Tax collected (Excise Tax refunds/ Excise Tax collections) (Source: Planning, Risk and Analysis Department)	TBD	TBD	TBD	TBD					
				Value of Domestic Excise Tax target (Source: Planning, Risk and Analysis Department, Projection Basis: Refer to 'Value of Revenue Targets Assigned'. Overall 2019 projection represents an increase of 7% over 2018 actual achievement of \$4.47B)	\$ 1.18B Domestic Excise Tax target	\$ 2.34B Domestic Excise Tax target	\$ 3.55B Domestic Excise Tax target	\$ 4.8B Domestic Excise Tax target					
				Percentage (%) Domestic Excise Tax target achieved (Source: Planning, Risk and Analysis Department)	25% of Domestic Excise Tax target achieved	49% of Domestic Excise Tax target achieved	74% of Domestic Excise Tax target achieved	100% of Domestic Excise Tax target achieved					
				Value of Domestic Excise Tax refunds (Source: Planning, Risk and Analysis Department)	TBD	TBD	TBD	TBD					

		Revenue Optimization															
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019								Additional Resources Required	Dependencies	Constraints	Parties Resp.	
					Targets					Cost							
					QTR 1	QTR 2	QTR 3	QTR 4									
				Domestic Excise Tax refunds expressed as a percentage of Excise Tax collected (Excise Tax refunds/ Excise Tax collections) <small>(Source: Planning, Risk and Analysis Department)</small>	TBD	TBD	TBD	TBD									

		Revenue Optimization												
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019									Parties Resp.
					Targets					Additional Resources Required	Dependencies	Constraints		
					QTR 1	QTR 2	QTR 3	QTR 4	Cost					
				Value of Proposed Conditional Tax Exemption: (Source: Customs, Excise and Trade Operations - Tax Exemption Processing & Verification Division & SPPT, Projection Basis: 2019 conditional tax exemption levels were based on a 5% increase in the 2018 actual conditional exemptions granted with the exception of the extraordinary items that were imported in the months Oct & Dec.) NB: The projection does not incorporate the impact of the 14 potential wells to be drilled in 2019.	\$ 13.3B in Conditional tax exemptions: Diplomats: \$205.8M Hospitals: -\$49M Remigrants: \$164.7M Companies/Businesses: \$11.4B Foreign Funded Projects: \$444.5M Public Officials: \$137.3M Churches/Charitable Org.: \$279.6M Ministries/Gov Dept.: \$643.4M	\$ 30.1B in Conditional tax exemptions: Diplomats: \$386.4M Hospitals: \$80.4M Remigrants: \$365.1M Companies/Businesses: \$24.7B Foreign Funded Projects: \$1.3B Public Officials: \$311.6M Churches/Charitable Org.: \$673.1M Ministries/Gov Dept.: \$1.3B	\$ 52.6B in Conditional tax exemptions: Diplomats: \$635.7M Hospitals: \$108.9M Remigrants: \$837.5M Companies/Businesses: \$45.7B Foreign Funded Projects: \$1.8B Public Officials: \$447.7M Churches/Charitable Org.: \$1.4B Ministries/Gov Dept.: \$1.7B	\$ 73.2B in Conditional tax exemptions: Diplomats: \$840.3M Hospitals: \$149.7M Remigrants: \$1,038M Companies/Businesses: \$61.3B Foreign Funded Projects: \$2.7B Public Officials: 614.3M Churches/Charitable Org.: \$1.9B Ministries/Gov Dept.: \$4.6B						

		Revenue Optimization															
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019								Additional Resources Required	Dependencies	Constraints	Parties Resp.	
					Targets					Cost							
					QTR 1	QTR 2	QTR 3	QTR 4									
				Value of Penalties and Interest established based on taxpayers request for waiver (Head office & IRTO) <small>(Source: Debt Management Division)</small>	TBD	TBD	TBD	TBD									
				Value of waiver of Penalties and Interest granted by DMD (Head office & IRTO) <small>(Source: Debt Management Division)</small>	TBD	TBD	TBD	TBD									
				Number of taxpayers granted waivers of Penalties and Interest by DMD (Head office & IRTO) <small>(Source: Debt Management Division)</small>	TBD	TBD	TBD	TBD									
5.1 Increased mobilization of tax revenue	5.1.2 Tax base broadened	Registered Taxpayers increased	Devise strategies to widen the taxbase and to bring errant taxpayers into the tax net	Number of Taxpayers <small>(Source: Strategic Plan Project Team, Projection Basis: 5% increase in taxpayer base of 376,391 taxpayer in 2017)</small>	4,705 Taxpayers	9,410 Taxpayers	14,115 taxpayers	18, 820 taxpayers				Accuracy of third party sources			Tax Operations and Services Department		

		Revenue Optimization											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
			Leverage 3 rd party information to expand tax base	Number of additional registered Large Taxpayers <small>(Source: Strategic Plan Project Team, Projection Basis: 5% increase in large taxpayer base of 243 taxpayers in 2018)</small>	3 core large taxpayers registered	6 core large taxpayers registered	9 core large taxpayers registered	12 core large taxpayers registered			The list of LTPs is expected to increase based on a new "criteria"	Customs, Excise and Trade Operations	
			Establish Datawarehouse and effective data mining techniques									Law Enforcement and Investigations	
			Launch awareness campaign which promulgates fulfillment of social obligations, partnership with the GRA, equitable distribution of tax burdens and imposition of penalties for defaulters	Number of additional registered Medium Taxpayers <small>(Source: Strategic Plan Project Team, Projection Basis: 5% increase in medium taxpayer base of 235 taxpayers in 2017)</small>	3 Medium Taxpayers registered	6 Medium Taxpayers registered	9 Medium Taxpayers registered	12 Medium Taxpayers registered				Tax Audit Division	
			Reinstitute whistle blowing program and rewards for genuine/lucrative leads	Number of additional registered Small and Micro taxpayers <small>(Source: Strategic Plan Project Team, Projection Basis: 5% increase in Small and Micro taxpayer base of 31,899 taxpayers in 2017)</small>	400 Small and Micro taxpayers registered	800 Small and Micro taxpayers registered	1200 Small and Micro taxpayers registered	1,595 Small and Micro taxpayers registered				Integrated Regional Tax Offices	
			Devise responsible Enforcement Programs that foster compliance	Number of additional taxpayers registered for PAYE <small>(Source: Strategic Plan Project Team, Projection Basis: 5% increase in 6,375 2017 PAYE registrants)</small>	80 taxpayers registered for PAYE	160 taxpayers registered for PAYE	240 taxpayers registered for PAYE	319 taxpayers registered for PAYE			Information Technology Department		
											Planning, Risk and Analysis Department		
											Policy, Program and Planning Division		
											Operational Support Services Department		

		Revenue Optimization														
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019							Additional Resources Required	Dependencies	Constraints	Parties Resp.	
					Targets					Cost						
					QTR 1	QTR 2	QTR 3	QTR 4								
				Number of additional Taxpayers registered for CIT <small>(Source: Strategic Plan Project Team, Projection Basis: 5% increase in 5,674 2017 CIT registrants)</small>	70 taxpayers registered for CIT	140 taxpayers registered for CIT	210 taxpayers registered for CIT	284 taxpayers registered for CIT								
				Number of additional Taxpayers registered for VAT <small>(Source: Strategic Plan Project Team, Projection Basis: 5% increase in 4,725 2017 VAT registrants)</small>	60 taxpayers registered for VAT	120 taxpayers registered for VAT	180 taxpayers registered for VAT	236 taxpayers registered for VAT		Adequate trained Staff						
				Number of additional Taxpayers registered for IIT <small>(Source: Strategic Plan Project Team, Projection Basis: 5% increase in 344,375 2017 IIT registrants)</small>	4,300 taxpayers registered	8,600 taxpayers registered	12,900 taxpayers registered	17,219 taxpayers registered								
				Number of deregistered and inactive PAYE taxpayers <small>(Source: Tax Operations and Services Department - Registration and Central Data Processing Unit)</small>		TBD	TBD	TBD				Audit Division for routine audit and Debt Management Division for collection of outstanding liabilities.	Taxpayer are rarely deregistered in TRIPS due to presence of uncollectible balances caused by penalties incorrectly charged			

		Revenue Optimization															
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019								Additional Resources Required	Dependencies	Constraints	Parties Resp.	
					Targets					Cost							
					QTR 1	QTR 2	QTR 3	QTR 4									
				Percentage (%) deregistered and inactive taxpayers for PAYE (number of deregistered PAYE taxpayers/ total PAYE taxpayer population) <small>(Source: Tax Operations and Services Department - Registration and Central Data Processing Unit)</small>		TBD	TBD	TBD									
				Number of deregistered and inactive CIT taxpayers <small>(Source: Tax Operations and Services Department - Registrations and Central Data Processing Unit)</small>		TBD	TBD	TBD									
				Percentage (%) deregistered and inactive taxpayers for CIT <small>(Source: Tax Operations and Services Department - Registration and Central Data Processing Unit)</small>		TBD	TBD	TBD									

		Revenue Optimization														
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019							Additional Resources Required	Dependencies	Constraints	Parties Resp.	
					Targets					Cost						
					QTR 1	QTR 2	QTR 3	QTR 4								
				Number of deregistered and inactive VAT taxpayers <small>(Source: Tax Operations and Services Department - Registration and Central Data Processing Unit)</small>		TBD	TBD	TBD								
				Percentage (%) deregistered and inactive taxpayers for VAT <small>(Source: Tax Operations and Services Department - Registration and Central Data Processing Unit)</small>		TBD	TBD	TBD								
				Number of deregistered and inactive IIT taxpayers <small>(Source: Tax Operations and Services Department - Registration and Central Data Processing Unit)</small>		TBD	TBD	TBD								
				Percentage (%) deregistered and inactive taxpayers for IIT <small>(Source: Tax Operations and Services Department - Registration and Central Data Processing Unit)</small>		TBD	TBD	TBD								

		Revenue Optimization															
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019								Additional Resources Required	Dependencies	Constraints	Parties Resp.	
					Targets					Cost							
					QTR 1	QTR 2	QTR 3	QTR 4									
				Number of walk-in registrations <small>(Source: Tax Operations and Services Department - Registration and Central Data Processing Unit)</small>		TBD	TBD	TBD									
				Number of e-registrations <small>(Source: Tax Operations and Services Department - Registration and Central Data Processing Unit and Information Technology Department)</small>		TBD	TBD	TBD				Implementation of e-services	E-registration not available until implementation of new tax software solution				

		Revenue Optimization											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Number of tax payers registered through 3 rd party information <small>(Source: Planning, Risk and Analysis Department, Projection Base: Files forwarded to the Registration Division)</small>	20 taxpayers registered through 3 rd party information	40 taxpayers registered through 3 rd party information	60 taxpayers registered through 3 rd party information	80 taxpayers registered through 3 rd party information			Many of the external Agencies such as BOS and GECOM have similar confidentiality obligations as the GRA, therefore MOU's and or legal amendments must be activated / initiated, the number mentioned here (20) would be persons not on the tax roll but would now be as a result of TPI, most persons on TPI are actually registered by virtue of having a TIN but not paying or filing taxes	Response time and degree of collaboration of the external agencies as well the compatability of the operating software used by these Agencies	

		Revenue Optimization												
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019									Parties Resp.
					Targets					Additional Resources Required	Dependencies	Constraints		
					QTR 1	QTR 2	QTR 3	QTR 4	Cost					
				Number of registrations resulting from Enforcement activities <small>(Source: LEID, Projection Basis: 127 % increase in 2018 actual registration of 33 taxpayers)</small>	20 registrations resulting from Enforcement activities	35 registrations resulting from Enforcement activities	55 registrations resulting from Enforcement activities	75 registrations resulting from Enforcement activities		Staff	Adequate Motor vehicles			
				Number of registrations resulting from Audits <small>(Source: Tax Audit Division and IRTO, Projection Bases: 7% less than actual 2018 registration of 14 taxpayers from Audit Division and 36% increase in registration of 33 taxpayers from Regions)</small>	2 taxpayers from Head Office	5 taxpayers from Head Office	8 taxpayers from Head Office	13 taxpayers from Head Office			The effective execution of Audits			
				GRA's Employment Costs <small>(Source: Operational Support Services-Finance Division, Projection Basis: Refer to GRA's cashflow for the Financial year 2019. \$4,575.58M was appropriated to offset GRA's employment costs, this represents a 31% increase from 2018's actual expenditure of \$3,497.38M)</small>	10 taxpayers from IRTO	20 taxpayers from IRTO	35 taxpayers from IRTO	45 taxpayers from IRTO						
				GRA's Employment Costs <small>(Source: Operational Support Services-Finance Division, Projection Basis: Refer to GRA's cashflow for the Financial year 2019. \$4,575.58M was appropriated to offset GRA's employment costs, this represents a 31% increase from 2018's actual expenditure of \$3,497.38M)</small>	\$ 901.74M Appropriated for employment costs	\$ 1,954.9M Appropriated for employment costs	\$ 2,873.2M Appropriated for employment costs	\$ 4,575.5M Appropriated for employment costs						

		Revenue Optimization														
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019								Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets				Cost							
					QTR 1	QTR 2	QTR 3	QTR 4								
				GRA's Other Charges (Source: Operational Support Services-Finance Division, Projection Basis: Refer to GRA's cashflow for the Financial year 2019. \$2,274.42M was appropriated to offset GRA's Other operational costs, this represents a 29% increase from 2018's actual expenditure of \$1,760.17M)	\$ 350.64 M Appropriated for Other operational costs	\$ 923.08 M Appropriated for Other operational costs	\$ 1,453.79 M Appropriated for Other operational costs	\$ 2,274.42 M Appropriated for Other operational costs								
				GRA's Total Expenditure (Source: Operational Support Services-Finance Division, Projection Basis: Refer to GRA's cashflow for the Financial year 2019. \$6,850M was appropriated to offset GRA's operational costs, this represents a 30% increase from 2018's actual expenditure of \$5,257.55M)	\$ 1,252.38 M Total Appropriation	\$ 2,878 M Total Appropriation	\$ 4,327.05 M Total Appropriation	\$ 6,850 M Total Appropriation								
				Employment Costs expressed as a ratio of Total Revenue (Source: Operational Support Services-Finance Division) NB: This represents a decrease in projected efficiencies in comparison to 2018's actual ratio of 1.76%	1.84%	1.73%	1.73%	2.05%								

		Revenue Optimization													
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019										Parties Resp.
					Targets					Additional Resources Required	Dependencies	Constraints			
					QTR 1	QTR 2	QTR 3	QTR 4	Cost						
				Total Current Expenses expressed as a ratio of revenue <small>(Source: Operational Support Services - Finance Division) NB: This represents a decrease in projected efficiencies in comparison to 2018's actual ratio of 2.05%</small>	2.56%	2.55%	2.60%	3.06%							
5.1 Increased mobilization of tax revenue	5.1.2 Tax base broadened	Tax gap analysis conducted annually	Conduct Tax gap analysis studies to ascertain tax gap by segment and tax type	Percentage (%) completion of Tax gap analysis studies <small>(Source: Planning, Risk and Analysis and IRTO)</small>				100% completed				IRTO is expanding rapidly their audit presence at Branches aimed at expanding the base in hinterland and other areas, the CG had indicated that Branches will also have their own or continue to have their own risk team and they would therefore be the ones the conducted tax gap analysis at the Branch		Planning, Risk and Analysis Department Integrated Regional Tax Offices	

		Revenue Optimization											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
5.1 Increased mobilization of tax revenue	5.1.2 Tax base broadened	Update database by utilizing third party information Increase in taxpayer base achieved through usage of 3 rd party information	Determine viable third party sources that can be used to build database e.g Bureau of statistics, Elections Commission, Ministry of Business, Small Business Bureau, Go Invest etc. Utilize third party data in intelligence gathering to build tax base and ultimately increase revenue collections	Number of taxpayers registered through 3 rd party information (every quarter) <small>(Source: Planning, Risk and Analysis, Projection Base: Files forwarded to the Registration Division)</small>	20 taxpayers registered through 3 rd party information	40 taxpayers registered through 3 rd party information	60 taxpayers registered through 3 rd party information	80 taxpayers registered through 3 rd party information			Many of the external Agencies such as BOS and GECOM have similar confidentiality obligations as the GRA, therefore MOU's and or legal amendments must be activated / initiated, the number mentioned here (20) would be persons not registered on the roll but would now be as a result of TPI, most persons on TPI are actually registered by virtue of having a TIN but not paying or filing taxes	Response time and degree of collaboration of the external agencies as well the compatability of the operating software used by these Agencies	Planning, Risk and Analysis Department Policy, Program and Planning Division Integrated Regional Tax Offices

		Revenue Optimization												
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019									Parties Resp.
					Targets					Additional Resources Required	Dependencies	Constraints		
					QTR 1	QTR 2	QTR 3	QTR 4	Cost					
				Percentage (%) of new registrants registered through third party information (by quarter) <small>(Source: Planning, Risk and Analysis)</small>	0.1% of new registrants registered through third party information	0.2% of new registrants registered through third party information	0.3% of new registrants registered through third party information	0.4 % of new registrants registered through third party information						
5.1 Increased mobilization of tax revenue	5.1.2 Tax base broadened	Regulations for presumptive taxation developed and passed in the National Assembly	Prepare a ‘white paper’ on the necessity for Presumptive Taxation for presentation and deliberation within Parliament and for consultations.	Percentage (%) completion of the Presumptive tax regulation <small>(Source: Legal Services Division)</small> NB: The law already makes provision for presumptive taxation under Section 28(A) of Income Tax Act Chapter 81:01		50% completed	100% completed						Legal Services Division Planning, Risk and Analysis Department Tax Operations and Services Department	
			Craft analogous parameters for presumptive taxation to apply to various professions and occupations Propose regulations for enactment	Number of taxpayers to whom presumptive taxation was applied <small>(Source: Tax Operations and Services Department)</small>				TBD						

		Revenue Optimization											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019								Parties Resp.
					Targets					Additional Resources Required	Dependencies	Constraints	
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
5.1 Increased mobilization of tax revenue	5.1.2 Tax base broadened	Provisions of Section 39 Subsection 12 of Tax Act Chapter 81:01 enforced by lifting injunction on imposition of professional fees for occupations and professions	Seek prioritization of the 'Tax Practise' issue by the Chancellor of the Judiciary granted that it is of National Interest Contingent upon the outcome of the matter (once successful), create a matrix of fees for the various professions and occupations; as an amendment to the Tax Act (Section 39)	Injunction lifted <small>(Source: Legal Services Division)</small>			100% of Courtcase completed						Legal Services Division Tax Operations and Services Department
				Number of Tax Practice certificates issued <small>(Source: Tax Operations and Services Department, Projection Basis: : 9% increase in 2018 issuance of 222 certificates)</small>	120 Tax Practice certificates issued	200 Tax Practice certificates issued	230 Tax Practice certificates issued	242 Tax Practice certificates issued					
				Value of Taxes collected from professionals and occupations <small>(Source: Tax Operations and Services Department, Projection Basis: Professional fees for 2018 amounted to \$4.8M. Varying amounts were paid by professionals during the previous year. If the injunction was nonexistent a total of approximately 73M would have been realized in revenues under this category. With the projected increase in 2019 of 20 certificates a total of 78M could be generated (using the \$250,000 rate for lawyers and Doctors).</small>	TBD	TBD	TBD	TBD				NB: The change in value cannot be measured until 2020 after the injunction has been lifted, given that the deadline is Feb 28 th of each year.	
5.1 Increased mobilization of tax revenue	5.1.2 Tax base broadened	Full range of taxpayer services delivered by the	Evaluate existing services being offered by respective IRTO	Feasibility study completed <small>(Source: IRTO and Strategic Plan Project Team)</small>		50% completed	100% completed						Integrated Regional Tax Offices

		Revenue Optimization													
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019							Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets										
					QTR 1	QTR 2	QTR 3	QTR 4	Cost						
		existing regional offices	Conduct feasible studies for the rollout of additional services	Number of existing (as at December, 2018) IRTOs offering full range of services <small>(Source: IRTO)</small>				TBD				Outcome of the feasibility study		Tax Operations and Services Department	
		Additional offices established at Fort Wellington and Mahdia	Introduce full range of services at all IRTO contingent to the outcome of the feasibility study	Number of IRTOs fully supported by GRA's ICT solutions <small>(Source: Integrated Regional Tax Offices and Information Technology Department)</small>	8 offices fully supported	8 offices fully supported (inclusive of Guyana/Brazil crossing)								Customs, Excise and Trade Operations	
			Construct New offices at Fort Wellington and Mahdia	Percentage (%) completion of the Construction of Onverwagt Branch Office <small>(Source: Operational Support Services Department)</small>			25% of construction completed	50% of construction completed				Approval of Building Design.	Timely approval from NPTAB and the release of funds by MoF.	Policy, Program and Planning Department	
			Determine the services to be rendered and the scope of operations									Timely submission of Building Design.		Information Technology Department	
			Identify staffing requirements and criteria for the selection of staff for the two newly established IRTOs	NB: Fort Wellington was previously identified however the land is no longer available for occupancy by the GRA								Approval of Funding from NPTAB to commence Project.	Change of scope of works as project progresses and also directive from Commissioner-General.	Operational Support Services Department	
														Human Resource Management Department	

		Revenue Optimization											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
			<p>Recruit staff in accordance with criteria and as per predetermined schedule</p> <p>Develop and introduce customised services and strategies for these remote locations</p> <p>Monitor, review and evaluate complaints</p> <p>Ensure all regional offices are supported by GRA's ICT solutions</p> <p>Ensure that SOPs are adopted by Regional Offices to standardize operations throughout Guyana Revenue Authority</p>	<p>Percentage (%) completion of the construction of Mahdia (Source: Operational Support Services Department)</p>			25% of construction completed	50% of construction completed		<p>External Consultants will be sourced to design the Building layout.</p>	<p>Acquisition of Land.</p> <p>Approval from the Commissioner-General regarding the Construction of this Office Building.</p> <p>Timely submission of Building Design.</p> <p>Approval of Funds to commence Project.</p>	<p>Availability of Land / Area for usage.</p> <p>Delay in Surveying of the land.</p> <p>Timely approval from NPTAB and the release of funds by MoF.</p> <p>Change of scope of works as project progresses and also directive from Commissioner-General.</p> <p>Delay in the completion as a result of transporting of materials via Roadways and the inclement weather pattern.</p>	

		Revenue Optimization											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019								Parties Resp.
					Targets					Additional Resources Required	Dependencies	Constraints	
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
5.2 Improved Taxpayer Management	5.2.1 Segment-based taxpayer management implemented	Parameters to determine taxpayer segments identified Medium taxpayer management program developed	Determine and set the criteria for the medium taxpayers segment	Medium Taxpayer Management program developed <small>(Source: Strategic Plan Project Team)</small>		40% completed	100% completed						Policy, Program and Planning Division Tax Audit Division
			Determine the population of the medium taxpayer segment	Number of medium Taxpayers <small>(Source: Strategic Plan Project Team, Projection Basis: 5% increase in 2018 MTPs of 235 taxpayers; Refer to IR baseline page 4)</small>				247 Medium Taxpayers					
			Determine the requirements to properly manage the medium taxpayer segment (use LTP Division as model)	Percentage (%) contribution to revenue collection <small>(Source: Strategic Plan Project Team)</small>				TBD			Development of Medium Taxpayer Program		

		Revenue Optimization											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
5.3 Improved Debt Management	5.3.1 Stock of debt for domestic taxes accurately quantified	Develop stock of debt and aging accountability framework	<p>Establish the stock of debt</p> <p>Devise aging mechanism to ascertain the collectibility of debt</p> <p>Develop prioritization and debt recovery strategies, as well as, collections management systems</p>	<p>Value of stock of debt</p> <p>(Source: Debt Management Division, Large Taxpayers Department and IRTO)</p>				TBD			<p>Timely delivery of files from Filing Room</p> <p>Timely lodgement and processing of return in TRIPS by Registration and CDPU respectively</p> <p>NB: This measure cannot be defined until the Segmentation Program is fully implemented.</p> <p>However it is acknowledged that the DMD would have commenced file clearing exercises for some of the exercise and as such the 25% target was derived</p>	<p>Significant manual task involved to quantify and establish outstanding taxes due and record and monitor data obtained.</p> <p>Inaccurate data in the system</p> <p>Weak legal system</p> <p>Records not located to reconcile tax liability due</p>	<p>Policy, Program and Planning Department</p> <p>Large Taxpayers Department</p> <p>Integrated Regional Tax Offices</p> <p>Debt Management Division</p>
				<p>Percentage (%) of taxpayers debt deemed collectible</p> <p>(Source: Debt Management Division, Large Taxpayers Department and IRTO)</p>				TBD					
				<p>Total debt collected</p> <p>(Source: Debt Management Division, Large Taxpayers Department and IRTO)</p>				TBD					

		Revenue Optimization															
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019								Additional Resources Required	Dependencies	Constraints	Parties Resp.	
					Targets					Cost							
					QTR 1	QTR 2	QTR 3	QTR 4									
				Percentage (%) of taxpayers collectible debt collected <small>(Source: Debt Management Division, Large Taxpayers Department and IRTO)</small>				TBD									
				Percentage (%) of taxpayers debt collected <small>(Source: Debt Management Division, Large Taxpayers Department and IRTO)</small>				TBD									
				Value of stock of debt of the medium taxpayers <small>(Source: Debt Management Division and IRTO)</small>				TBD			4 Tax Officer III						

		Revenue Optimization											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Percentage (%) of medium taxpayers debt deemed collectible <small>(Source: Debt Management Division and IRTO)</small>				TBD		4 Tax Officer III	Timely delivery of files from Filing Room Timely lodgement and processing of return in TRIPS by Registration and CDPU respectively NB: This measure cannot be defined until the Segmentation Program is fully implemented. However it is acknowledged that the DMD would have commenced file clearing exercises for some of the exercise and as such the 25% target was derived		
				Total debt collected for medium taxpayers <small>(Source: Debt Management Division and IRTO, Projection Base: Refer to page 43 of the SPM)</small>				TBD					

		Revenue Optimization											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019								Parties Resp.
					Targets					Additional Resources Required	Dependencies	Constraints	
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Percentage (%) of medium taxpayers collectible debt collected <small>(Source: Debt Management Division and IRTO)</small>				TBD					
				Percentage (%) of medium taxpayers debt collected <small>(Source: Debt Management Division and IRTO)</small>				TBD					
				Percentage (%) of revenue collected for medium taxpayers that is arrears (MTP arrears collected/total MTP revenue collected) <small>(Source: Debt Management Division and IRTO)</small>				TBD					

Revenue Optimization														
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019									Parties Resp.
					Targets					Additional Resources Required	Dependencies	Constraints		
					QTR 1	QTR 2	QTR 3	QTR 4	Cost					
				Collectibles expressed as a percentage (%) of Revenue collected for MTP (Arrears Collectibe for MTP /MTP revenue collected) <small>(Source: Debt Management Division and IRTO)</small>				TBD						
5.3 Improved Debt Management	5.3.2 Stock of debt reduced	LTP potentially collectible arrears collected Tax arrears from targeted priority medium taxpayers collected	Devise strategies aimed at monitoring, prioritizing and collecting Large taxpayers' arrears Further Strategies formulated by the LTD for the collections of collectible arrears	Value of stock of debt of the Large taxpayers <small>(Source: Large Taxpayers Department)</small>	TBD	TBD	TBD	TBD			Accounts have to be reconciled internally and agreed to by the taxpayer.	The current IT system does not specifically cater to this need. As such, an excel spreadsheets is used which is populated manually and very time consuming.	Large Taxpayers Department	

		Revenue Optimization												
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.	
					Targets									
					QTR 1	QTR 2	QTR 3	QTR 4	Cost					
			Refer above for medium taxpayers	Percentage (%) of Large taxpayers debt deemed collectible <small>(Source: Large Taxpayers Department)</small>	TBD	TBD	TBD	TBD			Payment arrangements entered into by taxpayers. Garnishments from third parties. Timely resolutions for cases in Objections & Legal.	Cases with potential liabilities are tied up in the Objections & Legal process, hence, the debt cannot be collected at DMD level		
				Total debt collected for Large taxpayers <small>(Source: Large Taxpayers Department)</small>	TBD	TBD	TBD	TBD			This is dependent on the number of number of taxpayers who agree with GRA's liability statement/position.	The length of time taken to mutually agree on a position.		
				Percentage (%) of Large Taxpayers collectible debt collected <small>(Source: Large Taxpayers Department)</small>				30% collectible debt collect-ed						
				Percentage (%) of Large Taxpayers debt collected <small>(Source: Large Taxpayers Department)</small>				9% LTP stock of debt collect-ed						

		Revenue Optimization															
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019								Additional Resources Required	Dependencies	Constraints	Parties Resp.	
					Targets					Cost							
					QTR 1	QTR 2	QTR 3	QTR 4									
				Percentage (%) of revenue collected for Large taxpayers that is arrears (LTP arrears collected/total LTP revenue collected) <small>(Source: Large Taxpayers Department)</small>	TBD	TBD	TBD	TBD									
				Collectibles expressed as a percentage (%) of Revenue collected for LTP (Arrears Collectibe for LTP /LTP revenue collected) <small>(Source: Large Taxpayers Department)</small>	TBD	TBD	TBD	TBD									

		Revenue Optimization														
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019							Additional Resources Required	Dependencies	Constraints	Parties Resp.	
					Targets					Cost						
					QTR 1	QTR 2	QTR 3	QTR 4								
5.3 Improved Debt Management	5.3.3 Debt write-off procedures developed	Policy and Procedures for the writing-off of aged and uncollectible debt developed	<p>Determine the age and uncollectibility criteria to be used for the writing off of debt.</p> <p>Determine the accounting procedures to be used to reflect the writing off of bad debt</p> <p>Draft SOPs for the writing off of bad debt</p>	Policy for uncollectible tax debts developed (Source: LTD and Debt Management Division)	TBD	TBD	TBD	TBD					<p>The provision in the acts do not allow for the GRA to write off tax debts. The Law provides for the Minister to make regulations to provide for the remitting of tax.</p> <p>There are no regulations in place to allow for the remitting of tax debts.</p> <p>Regulations would have to be put in place to facilitate this. I am of the view that separate legislation should be enacted to facilitate tax debt write off which will include provisions for the reinstatement of</p>	<p>Debt Management Division</p> <p>Large Taxpayers Department</p>		

		Revenue Optimization											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
												debt within certain time period if the taxpayer financial circumstances improves.	

		Revenue Optimization											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
													<p>In addition to debt write-off regime, we need to amend the law to allow for statute of limitation for collection of tax debts.</p> <p>This amendment will allow for the Revenue Authority to concentrate efforts on debts that have a higher rate of collection resulting in increased collection of unpaid taxes.</p> <p>We may have to defer debt write activities until the requisite law is in place.</p>
				Value of bad debt written off <small>(Source: Debt Management Division and Large Taxpayers Department)</small>				TBD					

		Revenue Optimization											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019					Additional Resources Required	Dependencies	Constraints	Parties Resp.
					Targets								
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Value of Debt written off for LTP (Source: Large Taxpayers Department)				TBD			Debt Management Division does not Write-off debts. Approval has to granted by the Minister of Finance. inan	Debt Management Division does not Write-off debts. Approval has to granted by the Minister of Finance.	
				Percentage (%) of LTP stock of debt written off (Source: Large Taxpayers Department)				TBD					
				Number of Large Taxpayers for which bad debt was written off (Source: Large Taxpayers Department)				TBD					
				Percentage (%) contribution of LTP to bad debt written off (Source: Large Taxpayers Department)				TBD					
				Value of debt written off for MTP (Source: Debt Management Division)				TBD					
				Percentage (%) of MTP stock of debt written off (Source: Debt Management Division)				TBD					

		Revenue Optimization															
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019								Additional Resources Required	Dependencies	Constraints	Parties Resp.	
					Targets					Cost							
					QTR 1	QTR 2	QTR 3	QTR 4									
				Number of Medium Taxpayers for which debt was written off <small>(Source: Debt Management Division)</small>				TBD									
				Percentage (%) contribution of MTP to bad debt written off <small>(Source: Debt Management Division)</small>				TBD									
				Value of Debt written off for Small and Micro Taxpayers <small>(Source: Debt Management Division)</small>				TBD									
				Percentage (%) of Small and Micro Taxpayers stock of debt written off <small>(Source: Debt Management Division)</small>				TBD									
				Number of Small and Micro Taxpayers for which debt was written off <small>(Source: Debt Management Division)</small>				TBD									

		Revenue Optimization											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019								Parties Resp.
					Targets					Additional Resources Required	Dependencies	Constraints	
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Percentage (%) contribution of Small and Micro taxpayers to bad debt written off <small>(Source: Debt Management Division)</small>				TBD					
				Value of debt written off for PAYE <small>(Source: Debt Management Division and Large Taxpayers Department)</small>				TBD					
				Number of taxpayers for which PAYE was written off <small>(Source: Debt Management Division and Large Taxpayers Department)</small>				TBD					
				Value of debt written off for CIT <small>(Source: Debt Management Division and Large Taxpayers Department)</small>				TBD					
				Number of taxpayers for which CIT was written off <small>(Source: Debt Management Division and Large Taxpayers Department)</small>				TBD					
				Value of debt written off for VAT <small>(Source: Debt Management Division and Large Taxpayers Department)</small>				TBD					

		Revenue Optimization											
Objectives	Outcomes	Output Performance Indicators/ Targets	Major Tasks	Performance Measure	2019								Parties Resp.
					Targets					Additional Resources Required	Dependencies	Constraints	
					QTR 1	QTR 2	QTR 3	QTR 4	Cost				
				Number of taxpayers for which VAT was written off <small>(Source: Debt Management Division and Large Taxpayers Department)</small>				TBD					
				Value of debt written off for IIT <small>(Source: Debt Management Division and Large Taxpayers Department)</small>				TBD					
				Number of taxpayers for which IIT was written off <small>(Source: Debt Management Division and Large Taxpayers Department)</small>				TBD					



**Departments/Divisions Assent Form
for the content and
execution of the Revenue Authority's Operational Plan, 2019**

April 30, 2019

This serves to confirm that I have read and do hereby endorse the contents of the Revenue Authority's Operational Plan 2019.

I have also effectuated alignment of the respective Work Plans/ Programs for the Division(s) within my purview.

I pledge to dutifully adopt and undertake all necessary measures and activities in furtherance to the successful implementation of the Strategic Plan, particularly as it relates to areas of my responsibility within the stipulated timelines.

227-6060 ext 3800-01/1600



headquarters@gra.gov.gy



www.gra.gov.gy



200- 201 Camp Street, South Cummings burg, Georgetown



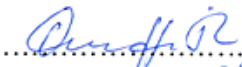


Endorsed by:

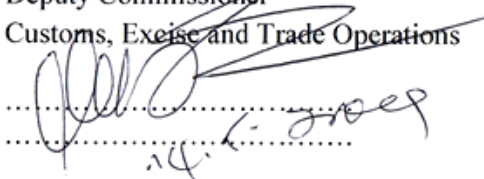
Name: Sese Fungai Jones
Designation: Head
Department/Division: Information Technology

Signature: 
Date: 22/05/08

Name: Ingrid Griffith
Designation: Deputy Commissioner
Department/Division: Integrated Regional Tax Offices

Signature: 
Date: 2019-05-08

Name: Patrick Hyman
Designation: Deputy Commissioner
Department/Division: Customs, Excise and Trade Operations

Signature: 
Date: 14/05/08

Name: Ron Simboo
Designation: Deputy Commissioner of Inland Revenue
Department/Division: Tax Compliance and Enforcement

Signature: 
Date: 19/05/08

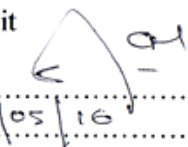
Name: Karen Giddings-Chapman
Designation: Head
Department/Division: Operational Support Services

Signature: 
Date: 20/05/08

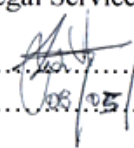
Name: Joy Persaud
Designation: Deputy Commissioner of Inland Revenue
Department/Division: Office of the Commissioner-General

Signature: 
Date: 2019-05-13

Name: Robert James
Designation: Deputy Commissioner of Inland Revenue
Department/Division: Tax Audit

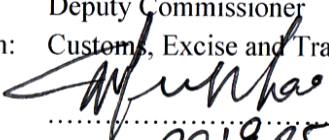
Signature: 
Date: 2019/05/16


Name: Lancelot Wills
Designation: Deputy Commissioner of Inland Revenue
Department/Division: Legal Services

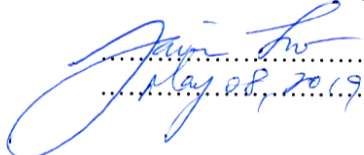
Signature: 
Date: 08/05/2019




**STRATEGIC PLAN PROJECT TEAM
GUYANA REVENUE AUTHORITY**

Name: Rohan Beekhoo
Designation: Deputy Commissioner
Department/Division: Customs, Excise and Trade Operations
Signature: 
Date: 20/05/19

Name: Navindra Prashad
Designation: Head
Department/Division: Planning, Risk and Analysis
Signature: 
Date: 8/5/2019

Name: Gavin Low
Designation: Senior Manager
Department/Division: ASYCUDA World Project
Signature: 
Date: 14/05/2019

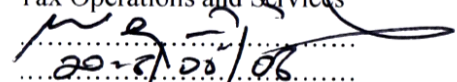
Name: Henry Chester
Designation: Senior Manager
Department/Division: Special Investigation

Signature: 
Date: 13/05/19

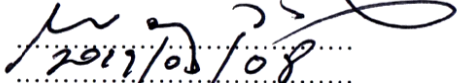
Name: Joy Joseph
Designation: Assistant Commissioner of Inland Revenue
Department/Division: Tax Exemption Processing and Verification

Signature: 
Date: 8 May, 2019

Name: Wayne Austin
Designation: Assistant Commissioner of Inland Revenue
Department/Division: Tax Operations and Services

Signature: 
Date: 20/05/19

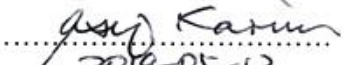
Name: Wayne Austin
Designation: Deputy Commissioner of Inland Revenue (ag)
Department/Division: Tax Audit

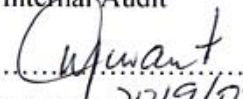
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Date: 20/05/19



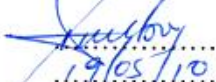
**STRATEGIC PLAN PROJECT TEAM
GUYANA REVENUE AUTHORITY**

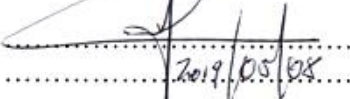
Name: Sharon Carrington
Designation: Deputy Commissioner of Inland Revenue (ag)
Department/Division: Large Taxpayers
Signature: 
Date: May 8, 2019

Name: Asif Karim
Designation: Assistant Commissioner of Inland Revenue
Department/Division: Revenue Accounting, Central Data Processing and Registration
Signature: 
Date: 2019-05-13

Name: Ulanie Durant
Designation: Senior Manager
Department/Division: Internal Audit
Signature: 
Date: 2019/05/13

Name: Ingrid Ross
Designation: Assistant Commissioner of Inland Revenue
Department/Division: Taxpayer Services
Signature: 
Date: 2019-05-08

Name: Ron Simboe
Designation: Deputy Commissioner of Inland Revenue
Department/Division: Debt Mangement
Signature: 
Date: 19/05/19

Name: Jason Moore
Designation: Assistant Commissioner of Inland Revenue
Department/Division: Law Enforcement and Investigations
Signature: 
Date: 2019/05/08

Name: Rajandra Singh
Designation: Assistant Commissioner of Inland Revenue
Department/Division: Revenue Protection
Signature: 
Date: May 08, 2019



**STRATEGIC PLAN PROJECT TEAM
GUYANA REVENUE AUTHORITY**

Name: Glendon Harris
Designation: Head
Department/Division: Human Resources Management
Signature: *Glendon Harris*
Date: *14/5/19*

Name: Sherel Isaacs
Designation: Team Leader/Assistant Commissioner of Inland Revenue
Department/Division: Strategic Plan Project/Petroleum Revenue Audit
Signature: *Sherel Isaacs*
Date: *13th May, 2019*



**STRATEGIC PLAN PROJECT TEAM
GUYANA REVENUE AUTHORITY**

Presented by:

Approved by:

Guyana Revenue Authority, Strategic Plan Project Team



Name: Hema Khan
 Designation: Deputy Commissioner-General
 Signature: *[Handwritten Signature]*
 Date: 14 MAY 2019

Name: Godfrey Statia
 Designation: Commissioner-General
 Signature: *[Handwritten Signature]*
 Date: 05/14/2019

Name: Sherel Isaacs
 Designation: Team Leader/Assistant Commissioner of Inland Revenue
 Department/Division: Strategic Plan Project/Petroleum Revenue Audit Unit
 Signature: *[Handwritten Signature]*
 Date: 13th May, 2019