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## Foreword

Once again it gives me a great pleasure and a sense of achievement to present the LRA Third Strategic Plan for the period 2009 – 2012, on behalf of the Board. The Lesotho Revenue Authority has since its establishment in 2003 undergone noticeable transformation to an organisation that presently we can be proud of, through the successful implementation of the last two plans as well as a number of initiatives that shaped the LRA we see today.

The broad objectives presented in this Plan serves to highlight the importance the LRA places to the Government's endeavours of poverty reduction, job creation and hence robust economic growth. The underlying theme for this plan is strong commitment to enhance service delivery to the taxpayer through efficient and effective processes. To achieve this aspiration the Authority intends to use technology as a strategic capability to support delivery of business objectives. This manifests itself in the strong investment the Authority is putting in place to strengthen governance of technology investments and to also automate various business processes that are currently manual.

In this plan, there is a deliberate effort to strengthen the capability of the LRA's people. The staff of the LRA, is its most important and valuable asset and its deliberate and strategic development is expected to ensure that all the aspirations in this plan are achieved.

I am confident that the seven presented strategic objectives for the 2009 – 2012 Strategic Plan will drive the Authority to an institution that will be a mainstay in corporate governance in Lesotho. The continuance of the fight against corruption with the addition of tax evasion further highlights that the LRA is resolute against the scourge of corruption and the debilitating effects of tax evasion.

I am delighted to note that the Border Refurbishment Project which was launched towards the end of the second plan, would be pursued to its completion during the implementation of this Plan and hence guarantee the improvement in service delivery by the Authority.

I commend all effort that has been taken in the development of this very important document and commit that the Board in its oversight will always be supporting the management of the Authority in their quest to achieve all the objectives of the plan.



A handwritten signature in black ink, appearing to read 'Thabo Makeka', written over a horizontal line.

Adv. Thabo Makeka K.C.  
Board Chairperson

## Preface

The planning environment for the Strategic Plan from 2009 to 2012 has been one characterised by the global financial crisis which has the potential to erode the tax base. This itself makes tax administration less easy and increasingly complex. It demands of the Authority to put in place new and innovative ways of enhancing revenue collection efficiency and effectiveness. To respond to this environment the Authority has to embrace technology as a strategic capability and invest rigorously in its key resource, which is its people.

This is the third Strategic Plan produced by the LRA since its establishment in 2003.

There are three points that need emphasis from the preparation of this Plan, being that:

- for the first time the Plan was produced internally as opposed to the use of consultants;
- it is also the first time that extensive consultations at all levels of staff in the Authority were made during the planning process;
- and the plan responds to the last customer survey conducted in 2005 where the views of all stakeholders were gathered and also in general to respond to the challenges from its environment.

The 2009 – 2012 Strategic Plan presents the same objectives as contained in the previous plan but with an additional objective, Competent and Productive Workforce, which reflects the importance the Authority is placing on its staff. The Plan attempts to take the Authority into the centre of Lesotho's economic development by among others the creation of a fair and effective revenue environment as one of its objectives in order to level the playing field for fair competition in business. The revenue collection objective will be pursued with a view to increase further the revenue base which in turn shall enhance the Government's ability to deliver public services.

The underlying driver for this plan is to achieve service excellence to the taxpayer by improving efficiency and effectiveness through investment in automation, human capital development and through a strategic development of the leadership and management capabilities within the organisation. Of key focus in leadership and management development is the creation of the organisation's ability to capture opportunities and manage threats from the environment within which the Authority does its business. This shall be achieved through continuous development of the organisation's capability to manage change initiatives and implementation of the revised Integrated Performance Management System.



Key to the successful implementation of this Plan is the introduction of a robust monitoring and evaluation plan that will be a tool for the constant check up and radar for ensuring that the broader outcomes of this plan are achieved.

The development and implementation of the LRA Annual Business Plans during the period of the Strategic Plan will provide an important basis for its continuous review and development of synergies in its execution.

I have invincible confidence in the staff and management of the Authority that we shall achieve the required outcomes from this plan. LRA and its staff are committed to succeeding in its mandate of revenue collection through a taxpayer focused service delivery. We are all inspired by an understanding that the revenues we collect assist in the improvement of the standard of living for all Basotho.

A handwritten signature in black ink, appearing to read 'Thabo Letjama'. The signature is written in a cursive style and is positioned above a thin horizontal line.

Thabo Letjama  
Commissioner General

## 1. Introduction

### 1.1 The LRA Corporate Profile

The Lesotho Revenue Authority (LRA) is an operationally autonomous body that was established by the Lesotho Revenue Authority Act no. 14 of 2001 to be the:

*“Main body responsible for the assessment and collection, on behalf of the Government, of specified revenue; for the administration and enforcement of laws relating to such revenue and for related matters.”*

The Authority became operational in January 2003 and incorporates the functions of the old Income Tax, Customs and Excise and Sales Tax Departments. The LRA was established to enhance the efficiency and effectiveness of revenue collection and to provide an improved service to the public. The Authority is required to maintain the highest standards of financial integrity and corporate governance and is fully accountable to Parliament

The LRA is responsible for the administration of the following legislation:

- The Customs and Excise Act (1982)
- The Income Tax Act (1993)
- The Value Added Tax Act (2001).

Since its establishment, the authority based its corporate structure along the old Government structures as highlighted above namely Customs and Excise, Income Tax and VAT Divisions headed by Commissioners. There were however support divisions headed by directors, namely, Finance and Administration, Human Resources and Information Technology.

After an organisation review that was implemented in 2007, the organisation, in the quest to be more taxpayer centric, adopted a structure that merged the functions

of the Income Tax and VAT divisions and the following divisions were formed:

- Taxpayer Services
- Revenue Compliance
- Customs and Excise
- Corporate Services
- Legal and Corporate Secretariat
- Finance and Administration

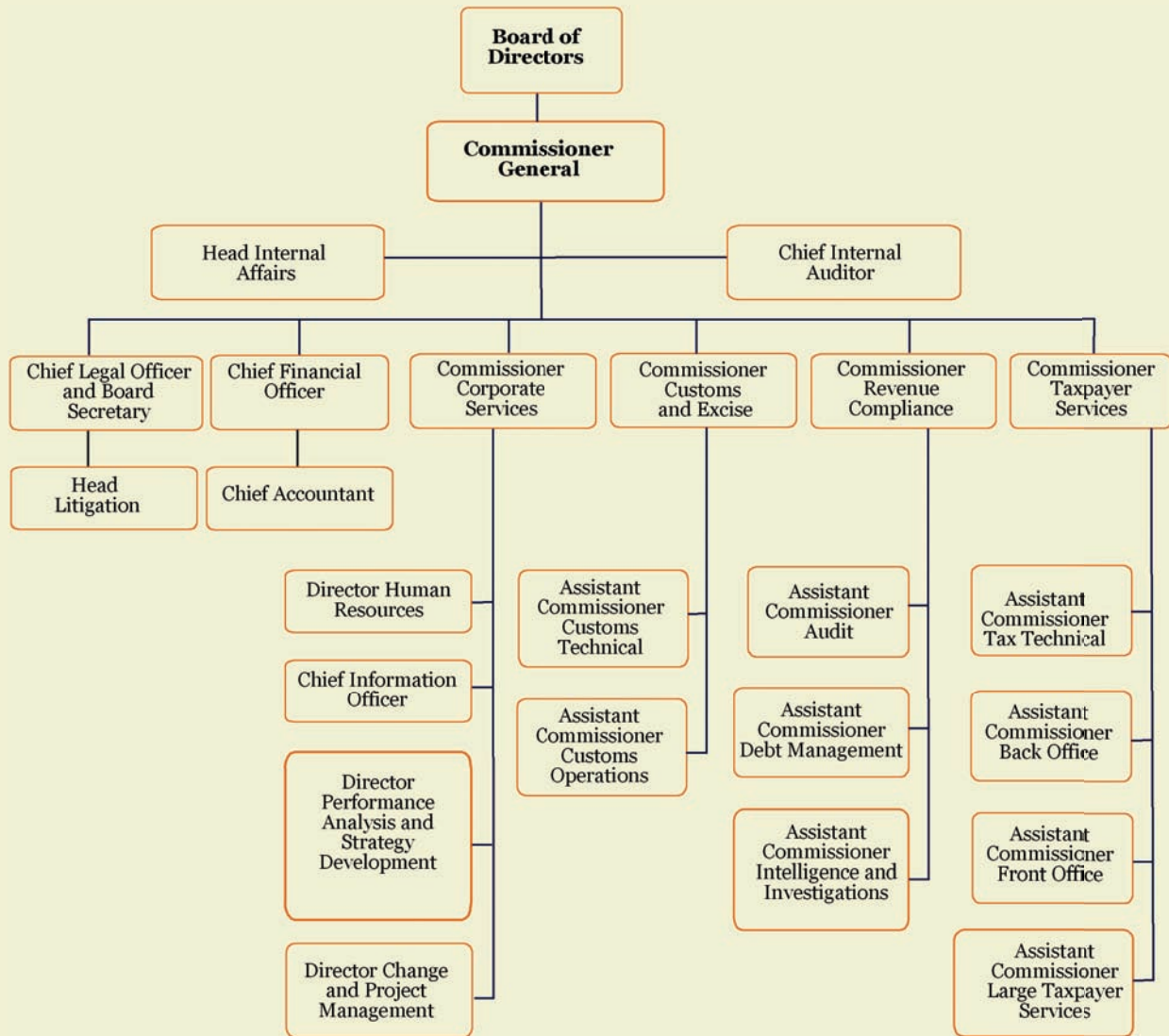
Taxpayer Services oversees the function of taxpayers service, information and education; Revenue compliance the function of inland taxes; customs and Excise the functions of management of border posts and trade facilitation; Corporate Services the functions of human Resources, change management, business processes, performance analysis. Finance and administration deals with financial matters of the authority including procurement and administration while division Legal deals with all legal matters affecting the authority and acts as Corporate secretariat.

#### The LRA Corporate Structure

After the Organisation review in 2007 the LRA adopted a new direction that focused on the taxpayer. The structure adopted a merged audit of the two tax types namely VAT and income Tax and created a support division headed by a Commissioner. The position of Commissioner Corporate Services hence established in this case replaced the one of Deputy Commissioner General.

The new structure is presented on the next page:

# Corporate Structure



## 1.2 2003 to 2009: An overview

The LRA has successfully implemented a number of strategic initiatives since its establishment in 2003. Being a new organisation, these initiatives had to be robust and effective within a very short time. These initiatives included the following:

- The establishment of the Trade and Investment Facilitation Centre
- Operation Mokorotlo
- Operation Ntsoana-tsatsi
- Cooperation with the South African Revenue Services (SARS)
- The first phase of the border refurbishment programme
- The Organisational Review

These initiatives were geared towards the improvement of service delivery of the authority as well as increasing revenue collection. The strategies proposed by the 2006-2009 Strategic Plan have largely been implemented but considerable portion of them were carried forward into the current plan. Though these strategies were concise and clear, there were no measures put in place to ensure their implementation. The mainstay of the last strategic plan was the successful implementation of the Organisation Review as well as reorientation of the LRA to focus more on the taxpayer as opposed to the tax. Another successful endeavour of the plan was the integration of auditing functions of the LRA so as to reduce the compliance burden for the Taxpayer. This prompted a focus on promoting voluntary compliance as opposed to rigorous enforcements strategies that had detrimental effect on taxpayers' perceptions about the role of the LRA.

The foregoing tables paint a pictorial view of the performance of the LRA since its establishment in 2003. The trend of remittances has been excellent in the past five years. This is clearly demonstrated by the remittances for the 2007/08 financial year reaching the five million mark, a 100% increase from the remittances of the 2003/04 financial year.

**Table 1: Remittances by Revenue Source 2003-4 to 2007-8 (M millions)**

Year	Customs & Excise	Income Tax	VAT	Total
2003/4	1,421.7	852.5	519.5	2,793.7
2004/5	2,012.5	920.1	678.3	3,610.9
2005/6	2,306.3	924.6	655.6	3,886.5
2006/7	2,781.2	973.1	714.6	4,468.9
2007/8	3,822.3	1,221.4	847.9	5,891.6

Though VAT grew substantially during the period, it can be realised SACU receipts have grown at a much faster rate than other revenue sources, and that the SACU share of Lesotho's public revenue has risen from 50 percent in 2003/04 to 65 percent in 2007/08.

**Table 2: Remittances by Revenue Source 2003-4 to 2007-8 (%)**

Year	Customs & Excise	Income Tax	VAT	Total
2003/4	50.9	30.5	18.6	100.0
2004/5	55.7	25.5	18.8	100.0
2005/6	59.3	23.8	16.9	100.0
2006/7	62.2	21.8	16.0	100.0
2007/8	64.9	20.2	14.4	100.0

The performance of the LRA against set revenue targets during the period since establishment, as presented in the table below, has been mixed. There has been one or two occasions when the targets had to be revised as they were set rather optimistically and could not be reached. The latter years of this period the targets have largely been exceeded. This is highlighted by a variance of 12% for the 2007/08 financial year which has been the highest in the five years.

Table 3: Remittances against set Targets 2003-4 to 2007-8

Year	Income Tax Performance			VAT Performance			Total Performance		
	Target	Remitted	Var <sup>1</sup> (%)	Target	Remitted	Var (%)	Target	Remitted	Var (%)
2003/4	850.8	852.5	0.2	449.95	519.5	15.5	1,300.7	1,371.9	5.5
2004/5	902.1	901.9	-0.03	678.3	659.8	-2.72	1,580.4	1,561.7	-1.18
2005/6	922.3	924.6	0.25	652.3	655.6	0.5	1,572.6	1,580.3	0.4
2006/7	892.8	973.1	9.0	692.7	714.6	3.2	1,585.5	1,687.7	6.45
2007/8	1042.5	1,221.4	17.2	804.5	847.9	5.4	1,846.9	2,069.2	12

### 1.3 The Planning Environment

The 2009-2012 Strategic Plan is to operate within an environment of great uncertainty. The recent launching of the Free Trade Area in the Southern African Region may adversely affect the contribution of Customs and Excise to the national purse as per drop in import duties. It would be noted from the above paragraphs that the portion of Customs and Excise has been the mainstay of remittances in recent years. This presents a challenge to the LRA to strengthen revenue streams other than Customs and Excise, particularly indirect taxes such as VAT. This calls for concerted efforts at broadening further the tax base as well as increasing voluntary compliance as proposed by this plan.

Another matter of worry is the onset of the unpredictability of power supply which has had a negative effect on businesses activities, particularly in the winter months. This had a downturn effect on the VAT returns as well as a perceived inaccurate recording of transactions during scheduled power cuts. The fears of another spate of power cuts have been allayed but the authority and the commercial sector should put measures in place to alleviate the problem.

Var = variance

The onset of the credit crunch, though at the moment still mainly in the western world, particularly the USA and Europe, is expected to trickle to the African economies, including Lesotho during the plan period. This, as anticipated, and coupled with the volatility in the price of fuel, is going to affect business activities hence measures have to be in place to rein in the situation. The projections of remittances for the planning period would have to take into consideration the situation at hand.

The LRA has had a look into the current trend of technological advancements and needs to position itself in order to keep itself abreast with these developments so that it maximises benefit and take advantage of opportunities presented by technological advancements rather than treat them as threats. The onset of e-filing, e-business as well as cell phone transactions call for the LRA to take steps to be ahead of the game lest they affect collections. In response to these issues, the plan proposes a robust ICT Strategy.

The risks to the management of the authority have also been taken into consideration and this plan has made an attempt to propose measures to deal with them.

## 2. THE LRA STRATEGIC PLAN (2009 – 2012)

This is the third strategic plan of the authority since its establishment in 2003. The 2009 – 2012 Strategic Plan departs from the previous one in that it has adopted seven as opposed to six Strategic Objectives with the addition of Competent and Productive Workforce.

In the quest to pursue the mandate of the Authority as presented in the LRA Act, the Authority seeks to carry forward the vision and mission adopted by the 2006 – 2009 Strategic Plan as follows:

### The Vision

To collect all taxes and duties due under the Laws of Lesotho, in order to provide funding for the delivery of public goods and services.

### The Mission

To provide a tax and duty environment characterised by integrity, efficiency and effectiveness, which treats all taxpayers equally and offers rewarding career and growth opportunities to our Staff.



## 2.1 Corporate Values

In order to provide a good governance framework, the 2009 – 2012 Strategic Plan has adopted the following Corporate Values for the LRA as endorsed by the LRA Board of Directors:

### Corporate Values

**a. Discipline**

Including adherence to the LRA Code of Conduct, and demonstrating correct and proper behaviour at all times.

**b. Transparency**

Including full disclosure of information as required by law, and the ability to explain clearly the reasons for decisions and actions taken.

**c. Independence**

In accordance with the LRA Act, including the composition of the Board and the appointment of senior officers of the Authority; and also including independence from political interference.

**d. Accountability**

In ensuring that appropriate mechanisms exist to provide for accountability of the Board and management for their decisions and actions, and also for penalising mismanagement.

**e. Responsibility**

In ensuring that every effort is made to calculate and collect the correct amount of taxes and duties due in accordance with the law.

**f. Fairness**

In administering the law in an even-handed manner, creating a level playing field for commercial competition, and balancing the interests of the Authority's various stakeholders.

**g. Social Responsibility**

In conforming to accepted standards of behaviour and respecting the human rights and dignity of all taxpayers; and in establishing a model of ethical business behaviour.

**h. Honesty**

In ensuring that the Board, management and all staff of the Authority act and take decisions in good faith, and in the best interests of the Authority and its stakeholders at all times.

**i. Human Capital Investment**

In order to align the fulfillment of our staff's potential with the skills requirements of the Authority, and build a sustainable organisation that offers rewarding career opportunities.

## 2.2 Strategic Objectives

The 2009 - 2012 Strategic Plan, in response to its Vision and Mission of the LRA articulates the following strategic objectives for the planning period.

Strategic Objectives	
<b>Voluntary Compliance</b>	To continuously educate and publicize the business of the LRA in order to promote voluntary compliance
<b>Revenue Collection</b>	To collect all revenues under the laws of Lesotho
<b>Fair and Effective Revenue Environment</b>	To create processes, systems, guidelines, regulatory and legislative framework that would render a fair, effective and efficient environment for Taxpayers
<b>Fight Corruption and Combat Tax Evasion</b>	To improve the capacity of the LRA in the investigation and combat of tax evasion as well as the fight against corruption
<b>Competent and Productive Workforce</b>	To focus on the LRA workforce as an important resource for achieving the ambitions of the LRA as contained in its Vision and Mission
<b>Strong and Sustainable Organisation</b>	To enhance the robustness of the LRA
<b>Corporate Image</b>	To promote lasting positive impressions and perceptions of the LRA among its stakeholders.

### 2.3 Strategic Initiatives and Key Performance Indicators

In pursuit of presented strategic objectives, the Strategic Plan proposes the following initiatives supported by a number of key activities for the period 2009- 2012. A set of key performance indicators has also been included to facilitate continuous monitoring and evaluation of the plan.

<b>Strategic Objective: REVENUE COLLECTION</b> <i>To collect all revenues under the laws of Lesotho</i>		
Strategic Initiatives	Key Activities	Key Performance Indicators
1. Improve debt management.	<ul style="list-style-type: none"> <li>Develop and implement a debt management and recovery strategy</li> </ul>	<ul style="list-style-type: none"> <li><b>% reduction in uncollectible debt</b></li> <li>Debt management strategy document in place</li> </ul>
	<ul style="list-style-type: none"> <li>Develop an enforcement strategy</li> </ul>	<ul style="list-style-type: none"> <li><b>Reduction in debt age</b></li> <li>Increase in the accuracy and timeliness of filing and payments</li> <li>Improved compliance</li> <li>Enforcement Strategy Document in place</li> </ul>
	<ul style="list-style-type: none"> <li>Develop and implement trade statistics collection strategy</li> </ul>	<ul style="list-style-type: none"> <li>Trade Statistics Collections Strategy Document in place</li> </ul>
2. Broaden the tax net	<ul style="list-style-type: none"> <li>Develop strategies to identify and bring in taxpayers that are outside the tax net</li> </ul>	<ul style="list-style-type: none"> <li><b>% Increase in collection</b></li> <li><b>% Increase in the tax base</b></li> </ul>

**Strategic Objective: VOLUNTARY COMPLIANCE**

***To continuously educate and publicize the business of the LRA in order to promote voluntary compliance***

<b>Strategic Initiatives</b>	<b>Key Activities</b>	<b>Key Performance Indicators</b>
1. Strengthen taxpayer outreach	<ul style="list-style-type: none"> <li>• Develop and implement a Taxpayer outreach program</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Number of outreach events</b></li> <li>• <b>Compliance level</b></li> <li>• Taxpayer Outreach Document in place</li> </ul>
2. Enhance awareness and knowledge on tax matters.	<ul style="list-style-type: none"> <li>• Implement an integrated taxpayer education strategy</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Percentage increase in Taxpayers aware of LRA/Tax issues</b></li> <li>• Increase in number of Taxpayers who comply voluntarily</li> <li>• Taxpayer Education Strategy Document in place</li> </ul>
3. Enhance existing relations with Tax Agents and other partners and forge new ones	<ul style="list-style-type: none"> <li>• Develop modalities for cooperation and sharing of information (incl. Update database of tax agents)</li> </ul>	<ul style="list-style-type: none"> <li>• <b>Increase in number of tax agents identified by LRA</b></li> <li>• Increase in the accuracy of filing among taxpayers using tax agents</li> </ul>
	<ul style="list-style-type: none"> <li>• Initiate new MOUs and influence implementation of existing ones</li> </ul>	<ul style="list-style-type: none"> <li>• Modalities for cooperation/sharing of information in place</li> <li>• Number of signed MOU</li> </ul>
4. Focus on debt prevention	<ul style="list-style-type: none"> <li>• Develop and implement a debt prevention strategy</li> </ul>	<ul style="list-style-type: none"> <li>• Debt Prevention Strategy Document in place</li> <li>• Reduction in number of taxpayers falling into debt</li> <li>• Increase in the timeliness and accuracy of filing and payment</li> </ul>

Strategic Objective: FAIR AND EFFECTIVE REVENUE ENVIRONMENT

***To create processes, systems, guidelines, regulatory and legislative framework that would render a fair, effective and efficient environment for Taxpayers***

Strategic Initiatives	Key Activities	Key Performance Indicators
1. Improve controls and accountability.	<ul style="list-style-type: none"> <li>Continuously review processes and procedures to ensure control, accountability and cost saving.</li> </ul>	<ul style="list-style-type: none"> <li><b>% Decrease in overall LRA expenditure/taxpayer</b></li> <li>Reduction in audit costs to the LRA Control and Accountability framework document in place</li> </ul>
	<ul style="list-style-type: none"> <li>Develop a Risk Management Strategy.</li> </ul>	<ul style="list-style-type: none"> <li>Risk Management Strategy document in place.</li> <li>Decrease in Risk register items</li> </ul>
	<ul style="list-style-type: none"> <li>Develop and implement a programme to address social protection issues.</li> </ul>	<ul style="list-style-type: none"> <li>Reduction in availability of contraband on the market</li> </ul>
	<ul style="list-style-type: none"> <li>Continuously review processes and procedures with a view to reduce compliance costs to the taxpayer.</li> </ul>	<ul style="list-style-type: none"> <li>% Reduction in service turnaround time</li> </ul>
2. Strengthen partnerships with Government and other Revenue Administrations and partners.	<ul style="list-style-type: none"> <li>Develop and agree on service level arrangements with Government.</li> </ul>	<ul style="list-style-type: none"> <li>Service level arrangements with Government ministries place.</li> </ul>
	<ul style="list-style-type: none"> <li>Forge and enhance strategic links with other revenue administrations and partners.</li> </ul>	<ul style="list-style-type: none"> <li>Signed MOU with partners and other Revenue Administrations in place.</li> </ul>
	<ul style="list-style-type: none"> <li>Develop strategy for implementation of one stop border initiative with South Africa.</li> </ul>	<ul style="list-style-type: none"> <li>Strategy document in place for One Stop Border facility with RSA.</li> </ul>
	<ul style="list-style-type: none"> <li>Develop Treaty Network expansion and Management Program.</li> </ul>	<ul style="list-style-type: none"> <li>Treaty network expansion program and management in place</li> </ul>
3. Improve operational efficiency.	<ul style="list-style-type: none"> <li>Continue the implementation of the Border Post Rehabilitation Programme.</li> </ul>	<ul style="list-style-type: none"> <li>Refurbished border post facilities.</li> </ul>
	<ul style="list-style-type: none"> <li>Provide all necessary resources and infrastructure to support decentralized services.</li> </ul>	<ul style="list-style-type: none"> <li>Infrastructure and resources in place for decentralised services</li> </ul>
	<ul style="list-style-type: none"> <li>Develop specialist approaches for dealing with large, medium and small taxpayers.</li> </ul>	<ul style="list-style-type: none"> <li>Specialist approaches in place for dealing with large, medium and small taxpayers.</li> </ul>
	<ul style="list-style-type: none"> <li>Develop data and records management strategy.</li> </ul>	<ul style="list-style-type: none"> <li>Data and Records Management Strategy Document in place.</li> </ul>
	<ul style="list-style-type: none"> <li>Implement improved processes and systems in line with the Enterprise Architecture.</li> </ul>	<ul style="list-style-type: none"> <li>Improved processes and system</li> </ul>
	<ul style="list-style-type: none"> <li>Develop a risk based compliance model.</li> </ul>	<ul style="list-style-type: none"> <li>A risk based compliance model in place.</li> </ul>
	<ul style="list-style-type: none"> <li>Develop and install a Customs automated system.</li> </ul>	<ul style="list-style-type: none"> <li>The Customs automated system in place.</li> </ul>
4. Maximise on opportunities presented by technological developments.	<ul style="list-style-type: none"> <li>Continuously review and implement the ICT Strategy.</li> </ul>	<ul style="list-style-type: none"> <li>Improved business process efficiencies.</li> <li>Improved service delivery to taxpayers</li> </ul>

Strategic Objective: FAIR AND EFFECTIVE REVENUE ENVIRONMENT

*To create processes, systems, guidelines, regulatory and legislative framework that would render a fair, effective and efficient environment for Taxpayers*

Strategic Initiatives	Key Activities	Key Performance Indicators
5. Improve service delivery.	• Continuously review business processes to improve quality and timelines (Turn around time).	• Documented LRA's processes, Standard Operating Procedures and Manuals in place. • Demonstrable transparency in all LRA contract and tender award
	• Develop and implement standard operating procedures and manuals.	
	• Develop and implement service delivery standards and publicize to taxpayers.	
	• Develop and Implement strategy for compliance with regional and international requirements and commitments.	• Regional integration approved policies implemented. • Compliance to international conventions and obligations • Lesotho becoming an integral part of SADC Customs union.
6. Improve enabling legal environment.	• Continuously simplify and harmonize tax legislation.	• Harmonised Tax guidelines and Laws in place.

Strategic Objective: FIGHT CORRUPTION AND COMBAT TAX EVASION

*To improve the capacity of the LRA in the investigation and combat of tax evasion as well as the fight against corruption*

Strategic Initiatives	Key Activities	Key Performance Indicators
1. Enhance investigation and intelligence capacity within LRA	• Develop and implement intelligence and investigation strategies	• <b>% Reduction in corruption, fraud and Tax Evasion cases</b> • <b>Amount of revenue recovered from enforcement activity and litigation</b> • <b>Number of cases reported as per whistle-blowing policy</b> • Whistle-blowing Policy document in place
	• Develop and implement tax evasion response plan	
	• Develop and implement a Taxpayer whistle-blowing policy	
2. Prevent and fight corruption within LRA	• Take necessary action in the event of corruption offence • Review and implement the anti corruption strategy	• A timely and efficient disciplinary and dismissals procedure • Number of fraud and corruption cases detected.

**Strategic Objective: COMPETENT AND PRODUCTIVE WORKFORCE**

*To focus on the LRA workforce as an important resource for achieving the ambitions of the LRA as contained in its Vision and Mission*

Strategic Initiatives	Key Activities	Key Performance Indicators
1. Improve working conditions and staff wellness	• Implement a staff wellness programme	• Increase in staff motivation as measured through independently conducted staff satisfaction surveys
	• Implement revised HIV and AIDS Policy	• Demonstrable implementation of HIV/AIDS and Health and Safety Programmes
	• Implement and evaluate health and safety standards	
2. Enhance training capacity	• Develop in-house technical training Programme	• In-house technical training program in place
3. Enhance management and Leadership capability	• Undertake a Training Needs Assessment (TNA).	• Increase in training provided internally and positive feedback from trainees.
	• Identify and implement appropriate interventions based on TNA	
4. Continuously improve internal communication mechanisms	• Review and roll out the communications strategy.	• Timely and consistent communication to staff
5. Ensure attraction and retention of Human Resources	• Develop and implement an Attraction and Retention Strategy	• Recruitment and Retention Strategy document in place
	• Implement Succession Planning	• Increase in the number of senior vacancies filled by internal applicants
6. Enhance staff productivity	• Implement integrated performance management system	• <b>Increase in average performance score by staff</b>
	• Continuously implement LRA Training Plan	• Successful implementation of post training action plans
	• Forge and enhance strategic links with other revenue administrations and partners for capacity building	• Signed MOU for capacity building in place

**Strategic Objective: STRONG AND SUSTAINABLE ORGANISATION**

***To enhance the robustness of the LRA***

<b>Strategic Initiatives</b>	<b>Key Activities</b>	<b>Key Performance Indicators</b>
1. Promote corporate governance	<ul style="list-style-type: none"> <li>Develop and implement corporate governance framework</li> </ul>	<p><b>Unqualified Audit Reports</b></p> <ul style="list-style-type: none"> <li>The LRA Corporate Governance Framework in Place</li> <li>Risk and disaster Management Strategy document in Place</li> <li>Timely and successful implementation of agreed Internal Audit recommendations</li> </ul>
2. Improve planning capacity	<ul style="list-style-type: none"> <li>Institutionalize strategic planning and management</li> <li>Develop mechanisms for linking planning and budgeting</li> </ul>	<ul style="list-style-type: none"> <li>The LRA Planning Policy in Place</li> <li>LRA operating within approved budgetary limits</li> </ul>
3. Strengthen LRA business continuity	<ul style="list-style-type: none"> <li>Develop Risk and Disaster Management Strategy</li> </ul>	<ul style="list-style-type: none"> <li>Existence of disaster recovery procedures in all business areas</li> </ul>
	<ul style="list-style-type: none"> <li>Explore diversified funding for the LRA</li> </ul>	<ul style="list-style-type: none"> <li>Increase in magnitude and sources of funding</li> </ul>
	<ul style="list-style-type: none"> <li>Continuously provide technical advise on tax policy matters to Government</li> </ul>	<ul style="list-style-type: none"> <li>Research reports to government</li> <li>Participation in policy formulation forums</li> </ul>
	<ul style="list-style-type: none"> <li>Continuously review processes and procedures to ensure cost saving</li> </ul>	<ul style="list-style-type: none"> <li>% Reduction in overall LRA expenditure</li> </ul>

**Strategic Objective: CORPORATE IMAGE**

***To promote lasting positive impressions and perceptions of the LRA among its stakeholders.***

<b>Strategic Initiatives</b>	<b>Key Activities</b>	<b>Key Performance Indicators</b>
1. Improve stakeholders' view of the LRA.	<ul style="list-style-type: none"> <li>Undertake customer surveys.</li> </ul>	<ul style="list-style-type: none"> <li><b>% increase in the taxpayer perceptions indicator.</b></li> <li>Increase in approval ratings</li> </ul>
	<ul style="list-style-type: none"> <li>Implement the communication strategy</li> </ul>	<ul style="list-style-type: none"> <li>Increase in approval ratings</li> </ul>
2. Promote corporate social responsibility.	<ul style="list-style-type: none"> <li>Review and implement the LRA Corporate Social Investment Policy (CSI).</li> </ul>	<ul style="list-style-type: none"> <li>Total CSI budget</li> <li>Number of projects supported under the CSI.</li> </ul>
3. Improve LRA infrastructure.	<ul style="list-style-type: none"> <li>Develop modalities for the design and construction of new LRA head office.</li> </ul>	<ul style="list-style-type: none"> <li>New LRA head offices in place</li> </ul>
4. Improve customer care.	<ul style="list-style-type: none"> <li>Continuously train staff in customer care and etiquette.</li> </ul>	<ul style="list-style-type: none"> <li>Reduction in complaints about staff</li> </ul>

**2.4 STRATEGIC PLAN 2009 - 2012  
KEY ACTIVITIES SCHEDULING MATRIX**

<b>Strategic Objective: REVENUE COLLECTION</b>				
<i>To collect all revenues under the laws of Lesotho</i>				
<b>Strategic Initiatives</b>	<b>Lead Division</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
<b>1. Improve Debt Management</b>				
<ul style="list-style-type: none"> <li>Develop and implement a debt management and recovery strategy</li> </ul>	<b>Revenue Compliance</b>	<ul style="list-style-type: none"> <li>Develop and Implement the Debt Management and Recovery Strategy.</li> </ul>	<ul style="list-style-type: none"> <li>Review the debt management and recovery strategy</li> </ul>	
<ul style="list-style-type: none"> <li>Develop an enforcement strategy</li> </ul>		<ul style="list-style-type: none"> <li>Develop the Enforcement strategy</li> </ul>	<ul style="list-style-type: none"> <li>Implement the Enforcement Strategy</li> </ul>	<ul style="list-style-type: none"> <li>Evaluate and review the Enforcement Strategy</li> </ul>
<ul style="list-style-type: none"> <li>Develop and implement trade statistics collection strategy</li> </ul>	<b>Customs and Excise</b>	<ul style="list-style-type: none"> <li>Develop the Trade Statistics Collection Strategy in line with SACU minimum data integrity standard</li> <li>Factor the trade statistics enhancement strategy into the URS for a customs system</li> </ul>	<ul style="list-style-type: none"> <li>Conduct post implementation review to ensure compliance</li> </ul>	<ul style="list-style-type: none"> <li>Continuously review systems to ensure compliance with standard</li> </ul>
<b>2. Broaden the Tax net</b>				
<ul style="list-style-type: none"> <li>Develop strategies to identify and bring in taxpayers that are outside the tax net</li> </ul>	<b>Revenue Compliance</b>	<ul style="list-style-type: none"> <li>Develop and implement strategies to identify and bring in taxpayers that are outside the tax net</li> <li>Review and implement Audit strategy</li> </ul>	<ul style="list-style-type: none"> <li>Review and continue implementation of the Strategy</li> <li>Continuously review and update audit strategy</li> </ul>	

**Strategic Objective: VOLUNTARY COMPLIANCE**

***To continuously educate and publicize the business of the LRA in order to promote voluntary compliance***

<b>Strategic Initiatives</b>	<b>Lead Division</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
<b>Strengthen taxpayer outreach</b>				
<ul style="list-style-type: none"> <li>• Develop and implement a Taxpayer outreach program</li> </ul>	<b>Taxpayer Services</b>	<ul style="list-style-type: none"> <li>• Development of the Program</li> <li>• Initiate procurement process for a mobile office.</li> </ul>	<ul style="list-style-type: none"> <li>• Implementation of the program</li> </ul>	<ul style="list-style-type: none"> <li>• Evaluate and review the outreach program</li> </ul>
<b>Enhance awareness and knowledge on tax matters</b>	<b>Taxpayer Services</b>			
<ul style="list-style-type: none"> <li>• Implement an integrated taxpayer education strategy</li> </ul>		<ul style="list-style-type: none"> <li>• Roll out the Taxpayer Education Strategy</li> </ul>	<ul style="list-style-type: none"> <li>• Evaluate and review the Taxpayer Education Strategy</li> </ul>	
<ul style="list-style-type: none"> <li>• <b>Enhance existing relations with tax agents and forge new ones</b></li> </ul>				
<ul style="list-style-type: none"> <li>• Develop modalities for cooperation and sharing of information (incl. Update database of tax agents)</li> </ul>	<b>Taxpayer Services</b>	<ul style="list-style-type: none"> <li>• Update Tax Agents Database</li> <li>• Develop modalities for cooperation and information sharing</li> </ul>	<ul style="list-style-type: none"> <li>• Formalise established modalities for cooperation and information sharing.</li> </ul>	
<ul style="list-style-type: none"> <li>• Strike new MOs and influence implementation of existing ones</li> </ul>	<b>Taxpayer Services And Customs And Excise</b>	<ul style="list-style-type: none"> <li>• Influence implementation of existing MOU.</li> </ul>	<ul style="list-style-type: none"> <li>• Sign and implement MOU's with newly identified bodies.</li> </ul>	<ul style="list-style-type: none"> <li>• Review and evaluate MoU implementation results</li> <li>• Implement review recommendation on Mou's</li> </ul>

**Strategic Objective: VOLUNTARY COMPLIANCE (Contd.)**

*To continuously educate and publicize the business of the LRA in order to promote voluntary compliance*

<b>Strategic Initiatives</b>	<b>Lead Division</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
<b>4. Focus on debt prevention</b>				
<ul style="list-style-type: none"> <li>Develop and implement a debt prevention strategy</li> </ul>	<ul style="list-style-type: none"> <li>Taxpayer Services</li> </ul>	<ul style="list-style-type: none"> <li>Develop a debt prevention strategy</li> </ul>	<ul style="list-style-type: none"> <li>Continuously review and update the Debt Prevention Strategy</li> </ul>	

**Strategic Objective: FAIR AND EFFECTIVE REVENUE ENVIRONMENT**

*To create processes, systems, guidelines, regulatory and legislative framework that would render a fair, effective and efficient environment for Taxpayers*

<b>Strategic Initiatives</b>	<b>Lead Division</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
<b>1. Improve controls and accountability</b>				
<ul style="list-style-type: none"> <li>Review processes and procedures to ensure control and accountability and cost saving</li> </ul>	<b>Internal Audit</b>	<ul style="list-style-type: none"> <li>Review processes and procedures</li> </ul>	<ul style="list-style-type: none"> <li>Continuously review processes and procedures</li> </ul>	
<ul style="list-style-type: none"> <li>Develop a Risk management strategy</li> </ul>		<ul style="list-style-type: none"> <li>Develop the Risk Management Strategy</li> </ul>	<ul style="list-style-type: none"> <li>Implement the Risk Management Strategy</li> </ul>	<ul style="list-style-type: none"> <li>Implement the Risk Management Strategy</li> <li>Review the strategy</li> </ul>
<ul style="list-style-type: none"> <li>Develop and implement a programme to address social protection issues</li> </ul>	<b>Customs and Excise</b>	<ul style="list-style-type: none"> <li>Develop capability for dealing with contraband</li> <li>Strengthen cooperation with border agencies</li> <li>Implement the SACU initiative</li> <li>Strengthen the Anti-smuggling capability</li> </ul>	<ul style="list-style-type: none"> <li>Develop a single window strategy for effective border management</li> <li>Carry out joint border patrols with border agencies</li> </ul>	<ul style="list-style-type: none"> <li>Conduct post implementation review</li> <li>Develop strategy for continuous security enhancement</li> </ul>
<ul style="list-style-type: none"> <li>Continuously review systems, procedures and working practices with a view to reduce compliance costs to the taxpayer.</li> </ul>	<b>All Revenue Divisions</b>	<ul style="list-style-type: none"> <li>Continuously review systems, procedures and working practices</li> </ul>	<ul style="list-style-type: none"> <li>Continuously review systems, procedures and working practices</li> </ul>	<ul style="list-style-type: none"> <li>Continuously review systems, procedures and working practices</li> </ul>

## Strategic Objective: FAIR AND EFFECTIVE REVENUE ENVIRONMENT(Contd.)

*To create processes, systems, guidelines, regulatory and legislative framework that would render a fair, effective and efficient environment for compliance*

Strategic Initiatives	Lead Division	2009/10	2010/11	2011/12
<b>3. Improve Operational efficiency</b>				
<ul style="list-style-type: none"> <li>Continue the implementation of the Border Post Rehabilitation Programme</li> </ul>	<b>Customs &amp; Excise</b>	<ul style="list-style-type: none"> <li>Refurbish border Post facilities.</li> <li>Propose funding for converting Maseru station as an inland clearance terminal</li> </ul>	<ul style="list-style-type: none"> <li>Continue Border Posts refurbishment</li> <li>Convert railway station into an inland clearance terminal</li> </ul>	<ul style="list-style-type: none"> <li>Continue refurbishment of baoder posts</li> </ul>
<ul style="list-style-type: none"> <li>Provide all necessary Resources and infrastructure to support decentralized services</li> </ul>	<b>Finance and Administration And Taxpayers Services</b>	<ul style="list-style-type: none"> <li>Procurement of appropriate network infrastructure and vehicles for the Advice centres</li> <li>Capacitate regional offices out of the Advice Centres</li> </ul>		
<ul style="list-style-type: none"> <li>Develop specialist approaches for dealing with large, medium and small taxpayers</li> </ul>	<b>Taxpayer Services</b>	<ul style="list-style-type: none"> <li>Outline approaches for dealing with different types of taxpayers and implement them</li> </ul>		
<ul style="list-style-type: none"> <li>Develop data and records management strategy.</li> </ul>	<b>Taxpayer Services</b>	<ul style="list-style-type: none"> <li>Develop a records policy for LRA</li> <li>Enlarge a consultant to help develop a records management system</li> </ul>	<ul style="list-style-type: none"> <li>Adopt EA recommendations</li> </ul>	
<ul style="list-style-type: none"> <li>Implement improved processes and systems in line with the Enterprise Architecture</li> </ul>	<b>All Divisions</b>	<ul style="list-style-type: none"> <li>Implement the revised process and systems</li> </ul>		
<ul style="list-style-type: none"> <li>Develop a risk-based compliance model</li> <li>Develop a risk-based compliance model</li> </ul>	<b>Corporate Services</b>	<ul style="list-style-type: none"> <li>Data collection and analysis</li> <li>Develop the model</li> </ul>		

## Strategic Objective: FAIR AND EFFECTIVE REVENUE ENVIRONMENT(Contd.)

*To create processes, systems, guidelines, regulatory and legislative framework that would render a fair, effective and efficient environment for compliance*

Strategic Initiatives	Lead Division	2009/10	2010/11	2011/12
<b>4. Maximise on opportunities presented by technological developments.</b>				
<ul style="list-style-type: none"> <li>Continuously review and implement the ICT Strategy</li> </ul>	<b>Corporate Services</b>	<ul style="list-style-type: none"> <li>Undertake continuous research on technological developments</li> <li>Continuously review and implement the ICT Strategy</li> </ul>	<ul style="list-style-type: none"> <li>Undertake continuous research on technological developments</li> <li>Continuously review and implement the ICT Strategy</li> </ul>	<ul style="list-style-type: none"> <li>Develop the 2013/16 ICT strategy</li> </ul>
<b>5. Improve service delivery</b>				
<ul style="list-style-type: none"> <li>Continuously review business processes to improve quality of and timelines..</li> </ul>	<b>Taxpayer Services</b>	<ul style="list-style-type: none"> <li>Set up automated service during and turn around system.</li> </ul>	<ul style="list-style-type: none"> <li>Evaluate the system and take corrective measures on service during and turnaround.</li> </ul>	
<ul style="list-style-type: none"> <li>Develop and implement standard operating procedures and manuals</li> </ul>	<b>All Divisions</b>	<ul style="list-style-type: none"> <li>Develop SOPs and manuals</li> </ul>	<ul style="list-style-type: none"> <li>Implement usage of SOPs and manuals</li> </ul>	
<ul style="list-style-type: none"> <li>Develop service delivery standards and publicize to Taxapayers</li> </ul>	<b>Taxpayer Services and Customs &amp; Excise</b>	<ul style="list-style-type: none"> <li>Develop Service delivery standards</li> </ul>	<ul style="list-style-type: none"> <li>Publicise and implement established standards</li> </ul>	
<ul style="list-style-type: none"> <li>Develop and implement strategy to compliance with regional and international requirements and commitments</li> </ul>	<b>Customs &amp; Excise</b>	<ul style="list-style-type: none"> <li>Implement the SADC customs union preraration initiatives implemant the SACU consolidation initiatives</li> <li>Implement international conventions acceded ot by Lesotho</li> </ul>	<ul style="list-style-type: none"> <li>Implement the SADC and SACU regional integration initiatives.</li> </ul>	<ul style="list-style-type: none"> <li>Evaluate the progress in implementation of regional and international obligations</li> </ul>

## Strategic Objective: FAIR AND EFFECTIVE REVENUE ENVIRONMENT(Contd.)

*To create processes, systems, guidelines, regulatory and legislative framework that would render a fair, effective and efficient environment for compliance*

Strategic Initiatives	Lead Division	2009/10	2010/11	2011/12
6. Continuously simplify and harmonize tax legislation	Legal	<ul style="list-style-type: none"> <li>Continuously simplify and harmonize tax legislation</li> <li>Align customs law with the agreed SADC legislative requirements</li> <li>Implement the SADC legislative requirements</li> </ul>	<ul style="list-style-type: none"> <li>Continuously simplify and harmonize tax legislation</li> </ul>	<ul style="list-style-type: none"> <li>Continuously simplify and harmonize tax legislation</li> </ul>

## Strategic Objective: FIGHT CORRUPTION AND COMBAT TAX EVASION

*To improve the capacity of the LRA in the investigation and combat of tax evasion as well as the fight against corruption*

Strategic Initiatives	Lead Division	2009/10	2010/11	2011/12
<b>1. Enhance Investigation and intelligence capacity within LRA</b>				
<ul style="list-style-type: none"> <li>Fully implement the structure for intelligence and investigation within the LRA</li> </ul>	Revenue Compliance	<ul style="list-style-type: none"> <li>Develop and implement investigation and intelligence strategies</li> <li>Review and strengthen tax laws to incorporate investigative powers</li> </ul>	<ul style="list-style-type: none"> <li>Continuously review investigation and intelligence strategies and implement changes</li> </ul>	
<ul style="list-style-type: none"> <li>Develop and Implement a taxpayer Whistle-blowing policy</li> </ul>		<ul style="list-style-type: none"> <li>Develop and implement the taxpayer whistle-blowing policy</li> </ul>	<ul style="list-style-type: none"> <li>Evaluate the effectiveness of the Taxpayer Whistle-blowing policy and implement changes</li> </ul>	
<ul style="list-style-type: none"> <li>Develop and implement a tax evasion response plan</li> </ul>		<ul style="list-style-type: none"> <li>Develop and implement a tax evasion response plan</li> </ul>	<ul style="list-style-type: none"> <li>Continuously review the strategy</li> </ul>	
<b>2. Prevent and fight corruption within LRA</b>	Internal Affairs	<ul style="list-style-type: none"> <li>Review and implement the anti corruption strategy</li> </ul>	<ul style="list-style-type: none"> <li>Evaluate the Anti-corruption Strategy</li> </ul>	
<ul style="list-style-type: none"> <li>Review and implement the anti-corruption strategy</li> </ul>				

**Strategic Objective: COMPETENT AND PRODUCTIVE WORKFORCE**

*To focus on the LRA workforce as an important resource for achieving the ambitions of the LRA as contained in its Vision and Mission*

<b>Strategic Initiatives</b>	<b>Lead Division</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
<b>1. Improve working conditions and staff wellness</b>	<b>Corporate Services</b>			
<ul style="list-style-type: none"> <li>• Develop and implement a staff wellness programme</li> </ul>		<ul style="list-style-type: none"> <li>• Develop and implement a staff Wellness Program</li> </ul>	<ul style="list-style-type: none"> <li>• Evaluate the Staff wellness Program</li> </ul>	
<ul style="list-style-type: none"> <li>• Implement Revised HIV and AIDS Policy</li> </ul>		<ul style="list-style-type: none"> <li>• Implement the HIV and AIDS Policy</li> </ul>		
<ul style="list-style-type: none"> <li>• Implement and evaluate the Health and Safety Policy</li> </ul>		<ul style="list-style-type: none"> <li>• Implement Health and Safety Policy</li> </ul>	<ul style="list-style-type: none"> <li>• Continue implementation of Health and Safety Policy</li> </ul>	<ul style="list-style-type: none"> <li>• Evaluate the Health and Safety Policy</li> </ul>
<b>2. Enhance training capacity</b>				
<ul style="list-style-type: none"> <li>• Develop in-house technical training programme</li> </ul>		<ul style="list-style-type: none"> <li>• Develop the In-house Technical Training Programme</li> </ul>	<ul style="list-style-type: none"> <li>• Implement the Program</li> </ul>	
<b>3. Enhance management and leadership capability</b>				
<ul style="list-style-type: none"> <li>• Undertake a Training Needs Assessment (TNA).</li> </ul>	<ul style="list-style-type: none"> <li>• Undertake a Training Needs Assessment (TNA)</li> </ul>	<ul style="list-style-type: none"> <li>• Identify and implement appropriate interventions based on TNA</li> </ul>		
<ul style="list-style-type: none"> <li>• Identify and implement appropriate interventions based on TNA</li> </ul>				

Strategic Objective: COMPETENT AND PRODUCTIVE WORKFORCE (Contd.)

***To focus on the LRA workforce as an important resource for achieving the LRA vision and mission***

<b>Strategic Initiatives</b>	<b>Lead Division</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
<b>4. Continuously improve internal communication mechanisms</b>	<b>Corporate Services</b>			
<ul style="list-style-type: none"> <li>Review and roll out the existing communications strategy.</li> </ul>		<ul style="list-style-type: none"> <li>Review and roll out the Communications strategy</li> </ul>	<ul style="list-style-type: none"> <li>Continuous rollout of the strategy</li> </ul>	
<b>5. Ensure attraction and retention of Human Resources</b>				
<ul style="list-style-type: none"> <li>Develop a Recruitment and Retention strategy</li> </ul>			<ul style="list-style-type: none"> <li>Develop the Recruitment and Retention Strategy</li> </ul>	<ul style="list-style-type: none"> <li>Implement the strategy</li> </ul>
<ul style="list-style-type: none"> <li>Implement succession Planning</li> </ul>		<ul style="list-style-type: none"> <li>Implement succession planning</li> </ul>		
<b>6. Enhance Staff Productivity</b>				
<ul style="list-style-type: none"> <li>Implement Integrated Performance Management System</li> </ul>		<ul style="list-style-type: none"> <li>Roll out the IPMS</li> </ul>	<ul style="list-style-type: none"> <li>Roll out the IPMS</li> </ul>	<ul style="list-style-type: none"> <li>Evaluate the IPMS</li> </ul>
<ul style="list-style-type: none"> <li>Continuously implement LRA Training Plan</li> </ul>		<ul style="list-style-type: none"> <li>Continuously implement the LRA Training Plan</li> </ul>	<ul style="list-style-type: none"> <li>Continuously implement the LRA Training Plan</li> </ul>	<ul style="list-style-type: none"> <li>Evaluate the Training Plan</li> </ul>
<ul style="list-style-type: none"> <li>Forge and enhance strategic links with other revenue administrations and partners for capacity building</li> </ul>		<ul style="list-style-type: none"> <li>Identify strategic partner revenue administrations</li> <li>Identify key capacity areas for capacity building</li> </ul>	<ul style="list-style-type: none"> <li>Establish agreements for capacity building</li> </ul>	

**Strategic Objective: STRONG AND SUSTAINABLE ORGANISATION**

***To enhance the robustness of the LRA***

<b>Strategic Initiatives</b>	<b>Lead Division</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>
<b>1. Promote Corporate Governance</b>				
<ul style="list-style-type: none"> <li>Develop and Institutionalize corporate governance framework</li> </ul>	<b>Legal</b>	<ul style="list-style-type: none"> <li>Develop corporate governance framework</li> </ul>	<ul style="list-style-type: none"> <li>Implement Corporate Governance Framework</li> </ul>	
<b>2. Improve Planning Capacity</b>				
<ul style="list-style-type: none"> <li>Institutionalize strategic planning and management</li> </ul>	<b>Corporate Services</b>	<ul style="list-style-type: none"> <li>Institutionalise strategic Planning and Management</li> </ul>		
<ul style="list-style-type: none"> <li>Develop planning and budgeting methodology</li> </ul>			<ul style="list-style-type: none"> <li>Develop planning and budgeting methodology</li> </ul>	
<b>3. Promote LRA business continuity</b>				
<ul style="list-style-type: none"> <li>Develop Risk and Disaster Management Strategy</li> </ul>	<b>Internal Audit</b>	<ul style="list-style-type: none"> <li>Develop Risk and Disaster Management Strategy</li> </ul>	<ul style="list-style-type: none"> <li>Implement Risk and Disaster Management Strategy</li> </ul>	
<ul style="list-style-type: none"> <li>Continuously review processes and procedures to ensure cost saving</li> </ul>	<b>Finance and Administration</b>	<ul style="list-style-type: none"> <li>Continuously review processes and procedures</li> </ul>	<ul style="list-style-type: none"> <li>Continuously review processes and procedures</li> </ul>	<ul style="list-style-type: none"> <li>Continuously review processes and procedures</li> </ul>
<ul style="list-style-type: none"> <li>Continuously provide technical advise on tax policy matters to Government</li> </ul>	<b>Corporate Services</b>	<ul style="list-style-type: none"> <li>Continuously provide technical advice on tax policy to Government</li> </ul>	<ul style="list-style-type: none"> <li>Continuously provide technical advice on tax policy to Government</li> </ul>	<ul style="list-style-type: none"> <li>Continuously provide technical advice on tax policy to Government</li> </ul>
<ul style="list-style-type: none"> <li>Explore diversified funding for the LRA</li> </ul>	<b>Finance and Administration</b>	<ul style="list-style-type: none"> <li>Negotiate increase in government current funding</li> <li>Secure Donor Funding from other potential donors</li> </ul>		

## Strategic Objective: CORPORATE IMAGE

*To promote lasting positive impressions and perceptions of the LRA among its stakeholders.*

Strategic Initiatives	Lead Division	2009/10	2010/11	2011/12
<b>1. Canvass stakeholders view of the LRA</b>	<b>Commissioner General's Office</b>			
<ul style="list-style-type: none"> <li>Undertake customer surveys.</li> </ul>				<ul style="list-style-type: none"> <li>Conduct the 2011-12 CSS and incorporate results into the next strategic plan</li> </ul>
<ul style="list-style-type: none"> <li>Implement the communication strategy</li> </ul>		<ul style="list-style-type: none"> <li>Implement communication strategy</li> </ul>	<ul style="list-style-type: none"> <li>Implement communication strategy(cont.)</li> </ul>	<ul style="list-style-type: none"> <li>Review and update the communication strategy</li> </ul>
<b>2. Promote Corporate Social Responsibility</b>	<b>Commissioner General's Office</b>			
<ul style="list-style-type: none"> <li>Review and Implement Corporate Social Investment Policy</li> </ul>		<ul style="list-style-type: none"> <li>Roll out the LRA Corporate Social Investment Policy</li> </ul>		
<b>3. Improve LRA infrastructure</b>	<b>Finance and Administration</b>			
<ul style="list-style-type: none"> <li>Develop modalities for the design and construction of new LRA Headquarters</li> </ul>		<ul style="list-style-type: none"> <li>Obtain the suitable site for the new building</li> <li>Obtain funding for the new offices</li> </ul>	<ul style="list-style-type: none"> <li>Source contractors</li> </ul>	<ul style="list-style-type: none"> <li>Building of new LRA Headquarters</li> </ul>
<b>4. Improve customer care</b>	<b>Corporate Services</b>			
<ul style="list-style-type: none"> <li>Continuously train staff in customer care and etiquette</li> </ul>		<ul style="list-style-type: none"> <li>Continuously train staff in customer care and etiquette</li> </ul>	<ul style="list-style-type: none"> <li>Continuously train staff in customer care and etiquette</li> </ul>	<ul style="list-style-type: none"> <li>Continuously train staff in customer care and etiquette</li> </ul>



