



**Ministry of Revenues 10 year prosperity plan
(EFY 2013 – EFY 2022)**



Message from the Minister

Over the last 10 years, our country has registered an average 10% rapid economic growth, social, infrastructural, and green developments through the implementation of the Growth and Transformation Plans-I&II. Now, the 10-year prosperity plan is designed to make Ethiopia an African Beacon of Prosperity by improving the quality, equity and coverage of the country's rapid economic and social development, by ensuring sustainable human capital development and significantly reducing poverty.



The Ministry of Revenues (MoR) has been working hard to sustainably finance the development of the country over the past 10 years by implementing the transformation plan of the revenue sector based the National Growth and Transformation Plans. The MoR collects tax and customs revenue generated by the country's economy and finances the Government's economic and social development plans. As a result of the effort, tax collection has grown by an average of 21% over the past 10 years. In addition, positive improvements have been made in facilitating service provision, ensuring customer satisfaction, preventing tax and customs fraud, ensuring tax equity, creating a conducive and customer friendly environment for trade and investment, maintaining community safety, developing a culture of voluntary taxation, and improving tax compliance.

As a core institution that helps finance the 10-year prosperity plan of the government, MoR has developed a 10-year prosperity plan of the revenue sector in accordance with the 10-year prosperity plan of the country by evaluating the economic, social, and political situation of the country including the past 10-year performance of the institution, reviewing continental and global conditions, conducting needs assessment of customers, stakeholders, and partners.

We will continue to strengthen our partnership with our domestic and international partners to mobilize ample support for the effective implementation of our plan. Our coordination with various stakeholders including judiciaries, legislators, law

enforcement, customers, stakeholders and development partners, and the general public will see new heights.

Therefore, I call up on all concerned bodies to support and cooperate with the revenue sector in its efforts to achieve its 10-year prosperity plan, which aims to ensure sufficient revenue for the implementation of the economic and social development plan of the country.

Lake Ayalew

Minister

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1 Introduction

Planning helps a country to lead and administrate the economic and social growth in effective and harmonized strategic directions in accordance with the public interest. Therefore, Ethiopia prepared a ten-year prosperity plan to achieve development through sustaining fast and fair economic growth. The prosperity plan aims to bring fast, fair and sustainable national growth and ensure equal participation and fair benefit to the people.

Based on this, a ten year prosperity plan is developed with a vision to make Ethiopia an African Beacon of Prosperity, to grow the economy by 10.2% on average through creating stable macro economy; to ensure structural transformation of the economy to manufacturing , to create a competitive business environment , to make people owners and beneficiaries of the development by ensuring the accessibility of the economic and social infrastructure and increase the participation of the private sector.

The Ministry of Revenues prepared comprehensive prosperity plan of tax administration which enables to finance the economic and social development plans of the government in accordance with the ten-year prosperity plan of the country.

The main focus areas of the ten-year prosperity plan of the Ministry are building sustainable institutional capacity, ensuring operational excellence, realizing strategic partnership excellence, ensuring excellence in tax compliance and realizing sustainable revenue growth. Therefore, fifteen strategic goals are designed to achieve those focus areas. The institution will follow the following directions to ensure the achievement of the goals and focus areas: building strong working culture, developing voluntary compliance culture, building digital revenue administration system, strengthening strategic partnership, and increasing the tax-to-GDP ratio to 18.2 at the end of the plan year (EFY 2022) from the 9.2% in EFY 2012 through preventing tax fraud, contraband and bringing new tax payers to the tax system through education and enforcement on shadow economy actors and ensuring tax equity and developing the tax collection capacity of the country.

The Institution prepared its prosperity plan with a strategy that consists of evaluating performances of the past years, reviewing the national GTP1 and GTP2 key revenue and macro performance, assessing the expected policy changes, reviewing global and regional developments, assessing the demands of customers, partners and stakeholders. The plan was further developed through various input gathered from internal and external stakeholders.

The document has eight parts. The first part is the introduction followed by part two which covers the review of the national prosperity plan and the revenue sector performance. In addition, internal and external situations, key problems and solutions and strategic directions are reviewed. Part three contains the 10-year vision, mission, values, strategic focus areas, and objectives of the institution. Engagement plan with key government ministries and partner institutions are identified in part four. Risks to the implementation of the plan are identified in part five. Monitoring and evaluation system is reviewed in part six and the last two parts of this document contains human resource and finance demands and also descriptions of values.

2 Foundations of the Prosperity Plan of the Revenue Sector

During the development of the prosperity plan various inputs are considered. These are national prosperity vision, macroeconomic policies and strategies, global and regional conditions, international and intercontinental conventions, performance review of the Growth and Transformation plan (1st and 2nd) of the country and the institution.

2.1 National Prosperity Vision

The Ethiopian government aims to make “Ethiopia -African Beacon of prosperity” in its ten-year prosperity plan. Based on this national vision our ministry set its vision, mission, strategic directions, strategic focus areas, objectives, and goals.

2.2 Macro-Economic Policies and Strategies

The 10-year strategic plan of the revenue sector also bases on the strategic direction and policies set by the government on the economic front. Particularly as the prosperity plan focuses on structural transformation towards manufacturing, tax collection is also expected to follow the trend mapped by the structural change. As the government of Ethiopia (GoE) aims to bring fast, fair and sustainable economic growth, the Ministry of Revenue (MoR) will play a critical role in ensuring the tax and customs laws are applied equally among tax payers and ensure tax fraud and avoidance are put in control.

2.3 Global and Regional Economic Trends

Economic situation of the world is dynamic and this dynamism influences the economy and revenue sector of our country. Based on this fact, trade, investment, technological and social issues are taken as initial points for the preparation of the plan among the main factors affecting the tax administration. Since our country is aiming to be part of the WTO and also is in the process of joining various regional trade blocks, providing a customs and tax service that ensures domestic and international tax laws are properly implemented is our focus.

2.4 International and Intercontinental Conventions

The opportunities and threats of International and Intercontinental trade and investment conventions those are signed and will be signed by Ethiopia are taken as initial points for the preparation of the plan.

2.5 Review of the Growth and Transformation Plan (GTP) I and II implementation

A consistent 10% economic growth was recorded in the past two implementation years (EFY 2003- EFY 2012) of the Growth and Transformation Plans. On other hand, the amount of tax income from domestic sources decreased to 9.2% in EFY 2012 comparing to the 11.4% in EFY 2003. This shows that it is lower compared to the targeted 17.2% in EFY 2012 during second GTP. This is a weak performance compared to sub-Saharan African countries. Increasing the tax-to-GDP ratio is one of the strategic directions of our strategic plan.

2.6 Performance Review of the Institution

During the development of the 10-year prosperity plan, review of the performance of the ministry in various strategic dimensions during the GTP1 and GTP2 are used as an input.

2.6.1 Revenue Performance Review

Table 1: Revenue Performance in Billion Birr

Description	Growth and Transformation Plan (GTP)										
	GTP 1					GTP 2					Average of GTP
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	
Plan (In Billion Birr)	54.18	76.37	101.66	116.80	134.20	146.26	186.14	230.14	241.69	270.21	155.77
Annual Income (In Billion Birr)	50.82	70.75	84.41	106.80	128.32	144.35	160.18	176.10	198.23	233.73	135.37
Performance (%)	94.8	92.6	83.0	91.4	95.6	98.7	86.1	76.5	82.0	86.50	88.72
Revenue Growth (In Billion Birr)	15.12	19.93	13.67	22.38	21.52	16.03	15.83	15.92	22.13	35.50	19.80
Revenue Growth (In Percentage)	42.31	39.22	19.32	26.52	20.15	12.49	10.97	9.94	12.57	17.91	21.14

Source:- performance reports of the Institution

As shown above, revenue performance showed an average annual growth of 21.1% during EFY 2003-2012. Though the revenue performance has shown growth in each year, the performance was on average 11.3% lower compared to the target. Limited execution capacity, limited and insufficient usage of information technology, inability to meet taxpayer satisfaction targets, expansion of tax evasion and fraud, booming of illegal trade and contraband, increase in tax holiday rights of duty and tax, weak collaboration with stakeholders, expansion of hidden economy and limited growth of the tax base are the main causes for the deficit.

In other ways, as it is indicated on table 2 below, the GoE targeted to achieve an average tax-to-GDP ratio (including regions and city administrations) of 14.27% during EFY 2003 – EFY 2012, but the average tax-to-GDP ratio was 11.46%. The performance is 19.67% lower compared to the target.

Table 2: Gross Domestic Product of Tax

Description	GTP 1					GTP 2					Average of GTP
	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	
Plan (In Billion Birr)	56.17	87.13	110	133.12	158.24	195.04	226.89	266.61	289.52	331.04	185.38
Annual Revenue (In Billion Birr)	58.98	85.74	107.01	133.12	165.28	190.52	210.17	235.23	268.46	311.48	176.60
Performance in Percentage	105.00	98.40	97.28	100.00	104.45	97.68	92.63	88.23	92.72	94.09	97.05
Income Growth (In Billion Birr)	15.66	26.76	21.27	26.11	32.16	25.24	19.65	25.06	33.23	43.02	26.82
Income Growth (In Percentage)	36.16	45.37	24.81	24.40	24.16	15.27	10.32	11.92	14.13	16.02	22.26
Gross Domestic Product (In Billion Birr)	515.08	747.33	866.92	1,060.83	1,297.96	1,568,1	1,832.55	2,202.373	2,696.22	3,374.35	1,621.51
tax-to-GDP ratio – target	11.70	12.10	13.20	14.70	15.00	13.70	14.00	15.20	15.90	17.20	14.27
tax-to-GDP ratio – actual	11.40	11.50	12.40	12.70	12.70	12.10	11.50	10.70	10.40	9.23	11.46

Source:- Ministry of Finance, 2011 E.C.

Based on the 2017 data of the Organization of Economic Cooperation and Development (OECD), the tax-to-GDP ratio of 26 African countries is 17.2% on average while it is 10.7% for Ethiopia which is 61% lower than the SSA countries average.

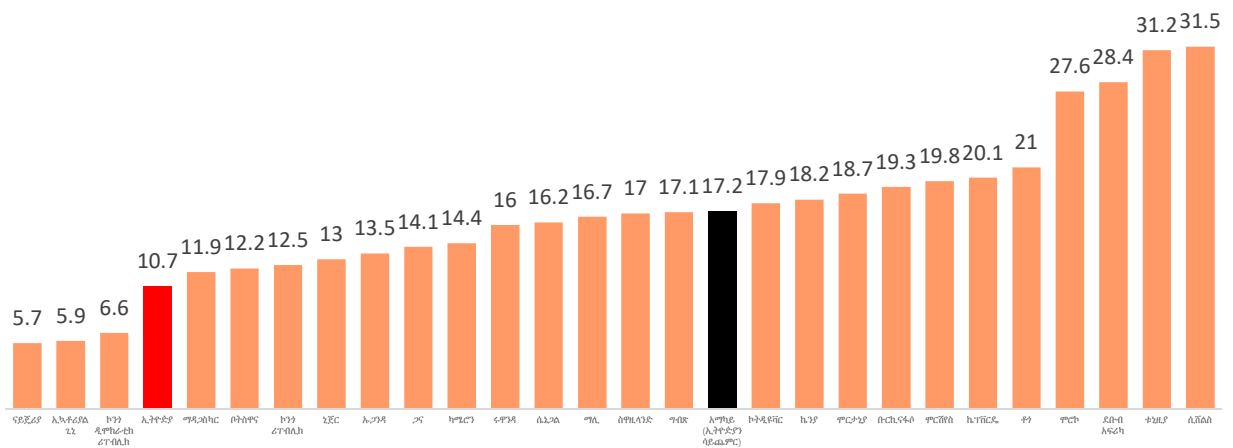


Figure 1: Tax-to-GDP ratio in Sub Saharan Africa Countries

2.6.2 Performance Review of Business Processes (operational excellence)

The Ministry developed and/or implemented proclamations, regulations, directives and business processes in collaboration with stakeholders. These has helped improve customer satisfaction, voluntary compliance and revenue collection. But the laws and business processes are not updated regularly in accordance with the current economic growth and trade activities of the country. In addition, detailed implementation directive is not prepared for some of the documents. As a result, this has affected service provision, ease of doing business, law enforcement, and revenue collection.

2.6.3 Performance Review of Compliance

To achieve voluntary compliance, in addition to taxpayer education, the Ministry conducted various activities to fight contraband, illegal trade and tax-evasion. These include implementing risk management system, improving systems of intelligence and sudden inspections, ensuring audit achievements, creating national anti-contraband campaign, developing the capacity to win tax and customs cases in court, designing and implementing prevention strategy of shadow economy are among the main.

Although many activities are conducted to improve voluntary compliance, it was not possible to collect tax income efficiently and ensure tax equity. The main reasons for this difficulty are complication and sophistication of the mechanisms of illegal activities through time, limited enforcement capacity of the Institution and weak collaboration with stakeholders.

2.6.4 Performance Evaluation of Service Provision

The Institution has made many reforms on service provision which has enabled it to collect tax income effectively by ensuring the satisfaction of customers. The key measures taken include capacity building to improve the capacity and attitude of employees and leaders, a customers' charter to provide standardized services, e-filing and e-payment to save taxpayers time and cost during filing and payment, electronic single window service to ensure actors in the import and export business can share document in one platform, customs transit, exit procedure, warehouse procedure and risk management.

Despite the effort to provide modern, standard and accessible service and thereby increase customer satisfaction, the reforms were limited in reducing compliance cost, increasing servitude attitude among employees, facilitating import and export trade, provide efficient tax appeals process, deliver international acceptable standard clear efficient predictable and accessible service. As a result, customer satisfaction targets were not met both in domestic and customs services.

2.6.5 Strategic partnership performance review

Tax and customs administration require collaboration with various local and international partners. The strategic partnership aims to acquire technical support, knowledge transfer and data exchange, ensure uniform application of tax administration at federal and regional levels, keep safety of the society, develop collaborative work and ensuring compliance. The ministry has worked in collaboration with stakeholders from the business community, professional and civic associations and border management bodies to achieve its mission.

But the strategic partnership has limitations in increasing revenue and it was not sustainable as it was not led by strategy.

2.6.6 Performance Evaluation of Tax Information Technology

Data and information technology are crucial to the effectiveness of the tax administration. As a result, the institution has tried to use data in its day-to-day decision making for tax and customs administration by identifying information sources and organizing, compiling, analyzing, disseminating, and ensuring use of information. By ensuring the tax administration uses technology and ensure data security, an effort is made to provide modern, effective, accessible, and cost-effective service provision.

On the other hand, the information system of the tax administration is not collected, organized, analyzed, and used in a way that includes all available data sources. There are limitations on supporting the tax system with modern technology and to go along with current state of technology and the increased service demand. Therefore, it couldn't support and modernize the Information exchange, service provision, and revenue collection of the Institution as desired.

2.6.7 Performance Evaluation of Human Resource and Logistics

Human resource and logistic have irreplaceable role to achieve the mission of the Institution. The Institution has contributed for the improvement of its performance through designing organizational structure, hiring and filling vacant posts with qualified human resource, applying

incentive systems, applying employee management and code of ethics, conducting capacity building trainings, developing initiation and productivity of the employees. In addition, the ministry worked to ensure operational and capital budget essential for the tax administration is identified and allocated. After budget allocation, a monitoring and evaluation mechanism is put in place to ensure the allocated budget is properly used.

Despite the efforts the inability to attract and retain competent and motivated human resource as desired as possible which is adequate to the wide, complicated, and unique working system of the Institution has been a challenge. On other hand, there was budget limitation to create a conducive work environment for employee and clients, fulfill logistics requirement for contraband and illegal trade prevention and to procure technologies that modernize the tax administration. There is also failure on properly utilizing the allocated budget.

2.7 SWOT Analysis

2.7.1 Strengths and Weaknesses

Table 2: Strengths and weaknesses of the Institution

Strategic Issues	Strength	Weakness
Implementation Capacity	<ul style="list-style-type: none"> • Increasing the productivity of employees through provision of continuous technical trainings; • Ability to solve the shortage of human resource through hiring graduates of higher institution who have different skill and knowledge after providing them trainings; • Regularly updating its organization structure to make it compatible with existing situations • Efforts to support the tax and customs administration works with information technology 	<ul style="list-style-type: none"> • Not designing and implementing human resource strategy • Limitation of execution on employees and the management • Service providing attitude is not developed as desired as possible; • Existence of gaps on planning, collaborative working, monitoring and supporting • Inability to implement properly the performance evaluation system though it is designed • Not implementing institutional risk management system • Not creating convenient work environment

Strategic Issues	Strength	Weakness
		<ul style="list-style-type: none"> • Not designing and implementing information technology management policy and strategy • Not creating information technology network to exchange data with key stakeholders • Inability of the Tax Administration to properly support works with modern technology and to develop the capacity of using the existed one • Gaps on resource management and utilization • Gaps on project management.
Service Provision	<ul style="list-style-type: none"> • Preparation and implementation of service charter • Opening tax centers and customs duty stations and windows to make the service accessible • Designing and amending laws and procedures to make the trade system effective and provide timely and cost-effective service for the tax payer; • Applying management structure and procedure between the head office and branch offices that ensures quick solution to complaints of customers on tax and customs decisions; • Conducting annual survey on customer satisfaction and taking it as an input for the improvement of the service provision 	<ul style="list-style-type: none"> • Not having clear, simple, predictive and accessible working procedures for the service seekers; • Not exhaustively executing E-Tax system that enables to provide effective service; • Weak cooperative work with partnering organization has affected the service provision • Inability to ensure the expected satisfaction of service seekers;
Law Enforcement	<ul style="list-style-type: none"> • Designed and implemented legal framework to prevent tax and 	<ul style="list-style-type: none"> • Not designing and implementing education strategy for tax payers which

Strategic Issues	Strength	Weakness
	<p>customs crimes and it is showing results.</p> <ul style="list-style-type: none"> Designed and implemented risk management strategy; Conducted efforts to make tax a national agenda Started efforts to incorporate tax in national education curriculum 	<p>enables to improve compliance</p> <ul style="list-style-type: none"> Low culture of voluntary compliance The increase in number of tax payers who report loss, zero and refund due to the expansion of tax fraud and tax avoidance; Strategic partnership with stakeholders is not strong The expansion of contraband and weak enforcement capacity The inability of law enforcement activities to reduce tax and customs fraud and avoidance Inability to bring the shadow economy to the tax net
Revenue Collection	<ul style="list-style-type: none"> Designed and implemented legal frameworks and business processes which enable to improve the revenue collection There is a steady growth of revenue from year to year; There is improved performance of revenue fiscal activities 	<ul style="list-style-type: none"> Lower number of new tax payers are joining the tax system comparing to the economic growth; Lower amount of revenue is collected compared to the potential of the economy Weak follow-up and monitoring on the application of duty free and tax relief Not making valuation changes (price revisions) on customs for several years; Inability to reduce the amount of tax debt to the desired level

2.7.2 Review of External Conditions

Requirements	Opportunity	Threat
Political	<ul style="list-style-type: none"> Strong political commitment to support tax and customs administration Increased collaboration between the government and private sector 	<ul style="list-style-type: none"> Inability of political leaders at various levels to prevent contraband and illegal trade collaboratively Inability to sufficiently prevent corruption at institutional and national level; The existence of political instability in some

Requirements	Opportunity	Threat
	<ul style="list-style-type: none"> • Tax became a global agenda in sustainable development goals; • Foreign technical support is increasing to improve the tax and customs management • Signing of agreement with neighboring countries to lead border trade activities legally • The Improving relation between Ethiopia and neighboring countries; • Encouraging effort of the government to expand the democratic landscape; • The Government is working on privatizing public enterprises 	<p>neighboring countries;</p> <ul style="list-style-type: none"> • Global and continental trade conventions which are signed and being signed by the country might have impacts in the short term
Economic	<ul style="list-style-type: none"> • Continued economic growth is being achieved; • Saving culture is growing at national level; • The involvement of the private sector on the economy of the country is increasing; • Direct foreign investment is growing; • The growing capacity of industry parks, dry ports, infrastructure of railways and logistics; • The preparation of a ten-year prosperity road map at national level; • The existence of policies that encourage investment; • The expansion of 	<ul style="list-style-type: none"> • Increasing of business fraud and contraband; • Low per capital income of the country • Lower productivity and entrepreneurial skill of citizens • Increasing duty free and tax holiday rights year after year • The market system is based on cash • Practice of foreign currency evasion and transfer pricing; • The expansion of shadow economy; • Instable inflation; • Foreign currency scarcity • Increased logistics expense

Requirements	Opportunity	Threat
	infrastructures;	
Social	<ul style="list-style-type: none"> • The expansion of higher education; • Increasing whistleblowers from the society and cooperation on tax crimes and contraband; • The expansion of mass media and improvement on the readiness to work collaboratively; • The growing of the service sector in relation with the expansion of cities; 	<ul style="list-style-type: none"> • Lower culture of reporting and paying duty and tax voluntarily • Lower culture of issuing and receiving receipt • Prevalence of attitude and practice of corruption in the society • The impact of COVID 19 on economy and tax income
Technological	<ul style="list-style-type: none"> • The establishment of an institution to protect the security of information technology • The expansion of infrastructure and type of information technology at national level; • The start of digital transformation at national level • Government support to modernize tax and customs administration • The opening of the telecom business for investors increases competition on the telecom sector; • Implementation of E-Commerce law 	<ul style="list-style-type: none"> • Inaccessibility and discontinuity of telecom network and electricity • Threat of cyber-attack • Incompatibility of technologies • Lower capacity to manage IT projects
Environmental	<ul style="list-style-type: none"> • The design and implementation of national green development strategy to 	<ul style="list-style-type: none"> • The impact of climate change on the economy • The spreading out of desert in border areas

Requirements	Opportunity	Threat
	prevent the impact of climate change	is affecting the prevention activities of contraband
Legal frameworks	<ul style="list-style-type: none"> Regular legal amendments enabled law enforcement, better investment, improved the income collection The establishment of clear and consistent accounting system in the country 	<ul style="list-style-type: none"> Incompatibility of different law packages and absence of laws which enable institutions to work cooperatively Long tax appeals process at courts

2.8 Threats and Opportunities

Table 3: Threats and Opportunities

Threats	Opportunities
<ul style="list-style-type: none"> Leadership gaps at every stage regarding planning, delegating, team work, monitoring, supporting and providing feedback; Inability to design and implement a strategy which enables to attract and retain capable human resource Gaps exist in identifying, collecting, organizing, analyzing, compiling, disseminating and utilizing information Business processes are not sufficiently supported with information technology, not secure and safe; Business processes are not regularly updated based on their performance/effectiveness Low voluntary compliance by customers Inability to meet customer satisfaction targets Inability to control tax avoidance, tax fraud and contraband Contraband fight is risky and sometimes costs life of our employees Strategic partnership work with our stakeholders 	<ul style="list-style-type: none"> The capacity of execution has been developing due to periodically provided trainings; Organized and extensive transformation program has been implementing; Making the issue of tax to a national agenda; Proclamations, regulations, directives and procedures of domestic tax and customs are designed and implemented The ability to make institutional and structural changes Recognition was given to best performing employees and compliant tax payers Government is providing special support to the tax system Mutual agreements to work cooperatively with neighboring countries and international institutions were made Increased support from developmental partners to modernize the tax system The expansion of dry ports and the growing logistics capacity

<p>is not strong</p> <ul style="list-style-type: none"> • Low revenue performance • Inability to prevent corrupt practices by tax payers and employees; • Foreign currency shortages are not still solved; • The expansion of the shadow economy • Discontinuity of network and electricity supply • Weak infrastructure in border areas • COVID-19 negatively affected the economy, business environment and tax administration 	<ul style="list-style-type: none"> • Implementation of International financial record System (IFRS) in the country • Sustainable economic growth is registered • The implementation of risk management system • The implementation of activities which enable to establish ease of doing business at national level • The nearby monitoring and support of government inspection bodies
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2.9 Main Challenges and Recommendations

2.9.1 Main Challenges

Based on the performance review of the previous 2 strategic years and analysis of the weakness and threats facing the organization, key challenges for the implementation of the prosperity plan are identified as below.

Table 4: Main Challenges

Challenges	Descriptions
Lower revenue performance	<ul style="list-style-type: none"> • Tax-to-GDP ratio has been decreasing year after year and declined to 9.2% in EFY 2012. This is low compared from sub-Saharan African countries' average. • The growing trend in tax holidays and incentives (Ethiopia is losing close to 6%¹ of its GDP due to tax holidays, tax avoidance/hiding and duty waivers)
Low compliance level	<ul style="list-style-type: none"> • Increased tax avoidance and evasion • Increasing number of tax payers report loss, zero and refund • The shadow economy covers 40%² of the GDP of the country • Strategic partnership with stakeholders is not strong and enforcing • Limited enforcement capacity to ensure tax laws are adhered • Inability of the tax education to bring compliance

¹ Illicit Financial Flows Report of the High-Level Panel on Illicit Financial Flows from Africa, ECA

² Shadow Economies Around the World: What Did We Learn Over the Last 20 Years? IMF Working Paper 18/17

Challenges	Descriptions
	<ul style="list-style-type: none"> • Culture of giving and requesting receipts is weak • Intelligence activities are not as effective as expected • Contraband prevention capacity is not developed compared to the scale and complexity of the problem
Narrow Tax Base	<ul style="list-style-type: none"> • New types of tax are not introduced to the tax system; • Lower number of tax payers are joining to the tax system comparing to the economic growth; • Business profit rate adjustment is not updated regularly
Limitation of Information Technology	<ul style="list-style-type: none"> • The information technology system of the domestic tax is not up-to-date • Incoherence and incompatibility of information technology systems • Information technology infrastructure is not secure • Lower application of information technology • Information technologies of the customs are not efficiently utilized
Limitations in delivery and inability to satisfy customers	<ul style="list-style-type: none"> • Inefficiency of human resource • Decision making ability is limited • Ethical problems • Inability to provide fast and effective service • Not ensuring customer satisfaction • Working and service providing culture is not developed • Partnership with inspection (law enforcement) and partnering bodies is not strong

2.9.2 Recommendations

Table 5: Recommendations to solve the challenges

Indicators	Recommendations
Human Resource	<ul style="list-style-type: none"> • Develop and implement human resource management strategy • Building delivery and leadership capability • Implementing the ethics strategy
Working Procedures	<ul style="list-style-type: none"> • Make business processes clear, simple, predictable and accessible • Regularly update legal frameworks • Establish and implement a monitoring, support and supervision system • Design and implement revenue reform works

Indicators	Recommendations
Information Technology	<ul style="list-style-type: none"> • Develop and implement information technology strategy • Supporting business processes with modern information technology • Create information technology interface or integration with stakeholders • Ensure information technology security • Develop the utilization of information technology
Cooperation of Stakeholders	<ul style="list-style-type: none"> • Develop and implement partnership strategy with stakeholders • Design and implement partnership strategy with revenue bodies of regions and city administrations
Compliance	<ul style="list-style-type: none"> • Making tax a national agenda • Increase compliance through education • Taking sufficient legal action on trespassers • Incorporating tax in the educational curriculum • Supporting contraband and illegal trade fight with technology
Political, Social and Economic Issues	<ul style="list-style-type: none"> • Proposing policy amendment ideas to expand the tax base; • Effectively collecting revenue generated by the economy; • Making transactions pass through the banking system; • Facilitating trade and investment • Mitigate COVID-19 impact on employees and customers safety by ensuring safe work environment, providing digital services, using technology for tax administration (e.g. zoom) and finally taking necessary policy actions to relieve tax payers from COVID-19 economic burden

3 Prosperity Plan of the Institution (EFY 2013 – 2022)

The 10-year strategic plan of the organization is prepared using the national prosperity plan as an overarching framework. In this section the institution’s vision mission, values, and strategic objectives (strategic focus areas) are described. In addition, objectives, goals and initiatives that support the achievement of the strategic objectives are developed.

3.1 Overall Vision, Mission, Values, strategic focus areas and objectives

Table 6: Overall Vision, Mission, Values, Strategic focus areas, and Objectives

Vision	Build modern tax administration by EFY 2022 to finance government expenditure		
Strategic Focus Areas	Mission	Values	
<ol style="list-style-type: none"> 1 Sustainable Institutional capacity development 2 Operational excellence 3 Strategic Partnership Excellence 4 Excellence in tax compliance 5 Sustainable Revenue growth 	<p>Collecting tax revenue potential of the economy through building capable human resource, using modern technology, building fair tax system, and ensuring voluntary compliance</p>	<ol style="list-style-type: none"> 1 Servitude 2 Dedication 3 Professionalism 4 Loyalty 5 Team work 	
Focus Area 1: Sustainable Institutional Capacity Development			
<ul style="list-style-type: none"> • Attracting, retaining and enhancing the efficiency of human resource; • Improving information technology capital and utilization 	<ul style="list-style-type: none"> • Increasing resource management efficiency • Ensuring multisectoral inclusion and benefit 	<ul style="list-style-type: none"> • Strengthening institutional risk management 	
Focus Area 2: Operational Excellence		Focus Area 3: Strategic Partnership Excellence	
<ul style="list-style-type: none"> • Improving service provision performance • Improving information 	<ul style="list-style-type: none"> • Improving business process performance • Ensure Harmonized National 	<ul style="list-style-type: none"> • Improving partnership and cooperation of domestic stakeholders • Improving partnership and cooperation of 	

administration performance	Tax Administration System	foreign countries and organizations
Focus Area 4: Excellence on Compliance		Focus Area 5: Sustainable Revenue Growth
<ul style="list-style-type: none"> • Improving risk management performance • Improving the performance of prevention of tax fraud and contraband 	<ul style="list-style-type: none"> • Improving tax compliance 	<ul style="list-style-type: none"> • Improving the effectiveness of revenue collection

3.2 Strategic Directions of the Institution

Five major strategic directions are identified to achieve the vision of the Institution that is designed in the strategic plan year. The Institution will be working on these five strategic directions:

3.2.1 Developing the Culture of Voluntary Tax Compliance

The goal of this strategic direction is to develop the culture of voluntary compliance and this includes designing and implementing compliance strategy. The strategy includes educating taxpayers through different communication channels, supporting and recognizing the tax payer to enable them carryout their obligations voluntarily. The direction also includes taking law enforcement measures on taxpayers that are not adhering to the tax law.

3.2.2 Building Digital Revenue Administration System

This strategic direction aims to support tax and customs administration with modern digital information technology system. Digital revenue administration system works to achieve the mission of the Institution by providing clear, simple, and accessible service to the customers, reducing compliance costs and ultimately ensuring taxpayer satisfaction.

3.2.3 Ensuring the Equity of Tax and Customs Administration

It has not been possible to make the tax administration system of the country to be fair and enforce tax laws uniformly due to prevalence of contraband, illegal trade, tax fraud and

shadow economy. Therefore, this direction targets to ensure tax equity through registering new taxpayers into the tax net and enforcing tax laws uniformly.

3.2.4 Strengthening Domestic and Foreign Strategic Partnership

To ensure the success of tax and customs administration, it requires working in collaboration with stakeholders and partners for a common vision. Therefore, this direction focuses on creating a partnership to get technical support, knowledge transfer, information exchange and fight of tax crime or illegality. In addition, it works to identify, create and lead partnerships through strategy and ensure partnerships are mutually beneficial by continually monitor progress and solve problems.

3.2.5 Develop a strong work culture

This direction aims to empower our human resource, internalized the vision, mission and values of the Institution, and develop a strong work culture and ultimately make the tax system effective. It also includes designing human resource strategy, attracting and retaining human resource, designing and implementing performance evaluation and recognition system, , creating conducive of working environment, and finally developing honest, motivated and professional leaders and implementers.

3.3 Strategic Focus Areas and Objectives

Focus areas of the Government, the performance evaluation of the past two strategic growth and transformation plans, and review of internal and external conditions are taken as initial points to identify the focus areas of the Institution. Therefore, the following five focus areas are identified:

- Sustainable institutional capacity development
- Operational excellence
- Excellence on strategic partnership
- Excellence in compliance
- Sustainable revenue growth

3.3.1 Sustainable Institutional Capacity Development

This focus area consists goals that enable sustainable institutional capacity. It includes attracting, retaining, and capacitating human resource, modernizing supply and use of information technology, ensuring utilization and efficiency of resource, strengthening institutional risk management, and ensuring multisectoral inclusion and benefits.

Objective 1: Attracting, retaining and enhancing the efficiency of human resource;

Description

Attracting, retaining and capacitating the human resource means improving the productivity of the Institution through creating leaders and staff who are comprehensively capacitated.

Strategic activities to meet the objective

It includes designing human resource development strategy, empowering leaders and employees who internalize the vision, mission and values of the Institution, increasing the skill of the leaders, developing the capacity of the employees, increasing motivation of work, establishing safety and health procedure to the employees, developing effective evaluation system, organizing human resource information and support it with technology, creating a conducive work environment, establishing appraisal and recognition system, attracting and retaining employees, and increasing productivity through ensuring the satisfaction of the employees.

Result: satisfied employees; increased employee productivity

Objective 2: Improving information technology capital and utilization

Description

Modernizing information technology capital and utilization means owning, developing, administrating, using and improving new technologies which support the service provision, law enforcement activities, revenue collection and other business processes of the Institution.

Strategic activities to meet the objective

This includes building data center and disaster recovery data center, ensuring IT security, developing software which collect and organize information, developing and disseminating database, replacing the current SITAGS system by new digital system, providing online service, connecting sub systems through interface, developing and using application software which enable to respond to tax payer queries, applying CCTV cameras and other technological security systems, developing service level tracking software to aware the client about the service status, establishing Customer Interaction Kiosks, establishing contact centers, support the response system of tax and customs complaints with technology, connecting tax and customs systems through interface, improving cargo scanning, cargo tracking, Customs Management System (ECMS), Electronic Single Window Service (ESW), customs valuation database system, establishing Big Data Analysis system, establishing partnership with partnering bodies, networking the information technology of the Institution with the technology of partners and ultimately delivering digital services.

Output: Effectiveness of business processes supported by technology**Objective 3: Increasing resource management efficiency****Description**

Increasing resource management efficiency means ensuring budget is allocated and utilizing the allocated budget effectively.

Strategic activities to meet the objective

This includes identifying resource need, preparing budget request and negotiating to get budget approval, doing fair budget allocation, ensuring the effectiveness of budget utilization, identifying procurement need, executing standard and qualified purchases on time, distributing purchased items online, monitoring the utilization and effective utilization of budget and input supply/purchase, and correcting audit findings by internal and federal audits.

Outcome: Effective resource utilization

Objective 4: Ensuring multisectoral inclusion and benefits

Description

Ensuring multisectoral inclusion and benefits means implementing policies, strategies and directives to ensure equal participation of women and youth, and supporting children, people with disability, HIV/AIDS, health and environment comprehensively in the Ministry as per national and international laws.

Strategic activities to meet the objective

This includes incorporating the issue of equal participation of women, youth and people with disability, children, HIV/AIDS and other social responsibilities in every stage of the work starting from planning and designing of policies and strategies. This objective also includes providing women business owners special support on tax administration issues.

Outcome: Developed productivity of multisectoral works

Objective 5: Strengthening Institutional Risk Management

Description

Strengthening institutional risk management means identifying risks in advance at institutional level and different units as well, minimizing the risk level and ensuring Institutional well-being.

Strategic activities to meet the objective

The activities that are conducted to meet this objective include designing risk management strategy, identifying institutional risks, applying the risk prevention strategy and ensuring the effectiveness.

Outcome: Minimized institutional risk

3.3.2 Operational Excellence

It is necessary to ensure operational excellence through applying internationally standardized experiences to make our services clear, simple, faster and cost effective, to ensure law

enforcement and collect tax income effectively that is generated from the economy. This includes amending legal frameworks and business processes, designing new legal frameworks and business processes, establishing tax information administration system and ensuring its success, and establishing nationally harmonized tax administration system.

Objective 1: Improving Service Provision Performance

Description

Improving service provision performance means improving the activities that are conducted by the Institution to execute its legal authority and responsibility. These activities include providing service on time, quality and least cost, and ensuring customer satisfaction.

Strategic activities to meet the objective

This includes establishing online service provision system and Electronic Single Window Service (ESW), expanding accessibility of service, establishing modern complaint solving system, regularly updating the service charter, improving the performance of Contact Center, establishing customer handling and service provision system, establishing service provision system that enables the service seekers to get special service based on their level, obtaining ISO Certificate and ensuring the customer satisfaction.

Outcome: Increased customer satisfaction

Objective 2: Improving Information Administration Performance

Description

Improving the performance of information administration means identifying information sources that are important for the tax and customs administration, collecting, cleaning, organizing, analyzing, disseminating, and using information. In addition, it includes ensuring information security through establishing information administration policy and application system.

Strategic activities to meet the objective

This includes applying information technology policy, making information exchange with technology, creating national, regional and international information interfaces to exchange information, establishing working procedure which enables to share intelligence information, ensuring quality and security of information, establishing Big Data Analysis system, building data forensic laboratory, building database centers and supporting the technology system of the Institution with Artificial Intelligence.

Outcome: Excel at information system and utilization

Objective 3: Improving business process performance

Description

Improving the performance of business processes includes amending and designing new and existed law packages and procedures of tax, customs, and lottery. It also includes providing effective service through modern technology, making the law enforcement and the revenue collection successful.

Strategic activities to meet the objective

Regarding the domestic tax administration, it focuses on redesigning, amending and support with technology the tax laws, business processes and procedures, bringing business process excellence through establishing internationally standardized business processes and ensuring Ease of Doing Business. Therefore the main activities are registering new taxpayers who are not in the tax network through establishing and modernizing the registration system, expanding the Electronic Single Window (ESW) service, implementing business assets pricing system, designing and implementing tracking strategy of tax payers, modernizing complaint procedure of tax decision, modernizing and implementing tax debt management system, implementing effective tax refund administration system, conducting income potential research and identifying tax potential, modernizing income recording and transferring system. It also includes implementing processes which enables to equally implement tax principles, tax policy directives, tax administration laws in all federal and regional/city administration bodies, harmonizing tax laws, providing support of capacity development, designing monitoring and support system, developing consistent establishment and application of technology, expediting

the regional revenue share transfer, and finally building nationally compatible and strong tax administration system.

Regarding the Customs procedure, it includes making it to be guided by risk management system, modernizing the Customs procedures and harmonizing it with international procedures, starting SAD and One Stop Boarder Post with neighboring countries, applying Regional Cargo Tracking, using Cargo Scanning and accelerating the checking system, improving data handling and administration of debt and insurance, supporting the freight information communication with modern technologies in air and dry ports, implementing air and dry ports inspection system that is supported with security camera, accelerating the removal mechanism of inherited goods through supporting it with modern technologies, expanding Simplified Customs Procedures and Pre-arrival Clearance services, implementing international data model and format, applying electronic Customs declaration, supporting the encouragement system of export trade with modern technology, implementing monitoring and inspection system of duty free shops, applying One Stop Service in industry centers, aligning the pricing system in accordance with international procedures, building Customs database in accordance with bilateral agreement of countries and international pricing organizations, building Customs laboratory, supporting the warehouse licensing system with modern technology, implementing intelligence and trade information availing system in selected countries, implementing inspection system that enables to check country of origin according to the free trade system that is signed with African countries, implementing Customs procedure that is compatible with electronic trade, finalizing tariff amendment study of 2022 and presenting for approval, starting freight integration and distribution operations, applying the KYOTO standard comprehensively and getting certified, implementing free trade zone procedure, improving the capacity development and administration system of customs transistors.

Regarding the lottery business process, it includes introducing new and attractive lottery games, supporting lottery sales and lottery systems with information technology, increasing the accessibility of games, increasing the number of awards and developing a legal framework that separates the service provider from regulatory body.

Taking corrective action based on research on the problems of business processes, laws, and directives of tax and customs administration.

Outcome: Effective business processes

Objective 4: Ensure Harmonized National Tax Administration System

Description

Implementing nationally harmonized tax administration aims to create a harmonized tax administration system at the federal and regional levels so that the tax system will be able to collect revenue generated from the economy, support and encourage investment, encourage fair and competitive market, create strong economic bond between Federal and Regional/City Administration and also between Regions and City Administrations.

Strategic activities to meet the objective

- Providing technical support that enable to equally implement tax administration activities in all Federal and Regional/City Administrations;
- Designing and implementing monitoring and support system in accordance with the existing condition of regions. And also ensuring regional governments implement tax laws and administration in a consistent and similar way
- Implementing information system at national level to ensure strong information exchange and utilization at federal and regional tax administrations
- Conducting coordinated operational activities between the federal revenue branch offices operating in regions ad regional revenue authorities on law enforcement, educating tax payers, capacity development and related tax issues to improve the revenue collection.
- Evaluating the performances of tax, policy and administration, indicating solutions and monitor their performance through establishing communication channels (i.e., consultation forums) with regional institutions of the revenue and finance sector;
- Ensuring joint revenues and withholding taxes are transferred to the revenue owners (regional/city administration revenue authorities) on time;

Outcome: Harmonized national tax administration

3.3.3 Strategic Partnership Excellence

It is necessary to work in collaboration with domestic and foreign partners and stakeholders to achieve the mission of the Institution. This strategic focus area includes designing partnership strategy, identifying partners and implementing the partnership. Domestic strategic partnership focuses on working in collaboration on law enforcement, border management, tax harmonization, redesign of laws, capability development and collaboration, information exchange and integrating or interfacing technologies. Similarly, the foreign strategic partnership focuses on technical support, knowledge transfer, experience sharing, and ensuring effectiveness through collaborative works.

Objective 1: Improving the Partnership of Domestic Partners and Stakeholders

Description

Improving the partnership of domestic partners and stakeholders includes creating collaboration with key stakeholders i.e., inspection bodies, regional and city administrations, federal institutions and professional associations to accelerate service provision, encourage trade and investment, prevent tax and business fraud and contraband to achieve the mission of the Institution.

Strategic activities to meet the objective

It includes identifying strategic issues for partnership with stakeholders and the bodies to which the partnership is created, creating relations, signing Service Level Agreement and implementation.

Accordingly, the main stakeholders for which the partnership is created are Ministry of Finance, Ministry of Trade and Industry, Ministry of Transport, Ministry of Education, Ministry of Peace, Ministry of Agriculture, Ministry of Innovation and Technology, Ministry of Foreign Affairs, Ministry of Mines and Petroleum, Ministry of Health, Ministry of Science and Higher Education, the Federal Attorney General, National Bank of Ethiopia, Ethiopian Investment Commission, Plan and Development Commission, Federal Police Commission, Regional and City

Administration Shipping and Logistics Service Enterprise (ESLSE), Ethio Telecom, Ethiopian Airlines, Banks, Business Sector Associations, Tax and Audit Professionals, Professional Associations of Accountants and Customs Transistors.

Outcome: Effective coordination; Solved problems

Objective 2: Improving the Partnership and Cooperation of Foreign Countries and Organizations

Description

Improving the partnership and Cooperation of foreign countries , regional and international organization includes creating cooperation that enables to obtain technical support and experience sharing to achieve the mission of the Institution.

Strategic activities to meet the objective

This includes identifying foreign countries, International and Intercontinental Organizations which are important for the cooperation, types of technical supports, creating cooperation, signing Bilateral and Multi-lateral agreements of tax and Customs, participating on International and Intercontinental forums, negotiating on issues which benefit the Institution, and ensuring that the technical supports are effective.

Accordingly, Neighboring Countries, Countries which have strong trade relation with Ethiopia, Common Market for Eastern and Southern Africa (COMESA), World Trade Organization (WTO), World Customs Organization (WCO), World Bank, African Development Bank, IMF, European Union, America's Development Fund (ADF), the UK's Department for International Development (DFID), Japan International Cooperation Agency (JICA), Korea International Cooperation Agency (KOICA), and Center for Development of Advanced Computing (CDAC) are among the Countries, Continental and International Organizations which the cooperation is created with.

Outcome: Effective Cooperation; Acquired Technical Support

3.3.4 Excellence on Compliance

Increasing voluntary compliance is crucial to maximizing tax revenue. This strategic focus area aims to strengthen risk management, expand tax payer education and develop voluntary tax compliance culture so that tax payers execute their obligations voluntarily, prevent tax fraud and contraband, and finally increase voluntary tax compliance at highest level.

Objective 1: Improving the Risk Management Performance

Description

Improving the risk management performance means ensuring effectiveness through establishing risk management system to increase the service provision of the Institution, develop voluntary compliance, and improve the revenue collection.

Strategic activities to meet the objective

It includes designing risk management strategy, organizing a risk profile, designing risk level identification procedures and criteria, identifying tax payers by risk level, risk notification, evaluating the effectiveness of the risk management system, taking corrective measures and ensuring that the service provision and inspection system is guided by effective risk management system.

Outcome: Improved effectiveness of risk management

Objective 2: Improving the performance of Tax Fraud and Contraband Prevention

Description

Improving the performance of tax fraud and contraband prevention includes educating tax payers, the society, those involved on tax fraud, contraband and related illegal activities to join legal track; taking exemplary enforcement measures in collaboration with stakeholders on those who are not willing to get back to the legal track and are involving in contraband and tax fraud.

Strategic activities to meet the objective

Educating actors involved in tax fraud, contraband, and other illegal activities by identifying their level of risk. In addition, doing the appropriate screening on those who are not willing to follow the legal track through intelligence tracking, sudden checking, investigation audit and crime investigation and identifying the main actors of tax fraud and contraband and their companions, taking exemplary enforcement measures according to their level of crimes, and finally ensure compliance.

Outcome: Reduced contraband and tax fraud**Objective 3: Improve Tax Compliance****Description**

Improving the performance of tax compliance includes ensuring the effectiveness of tax and customs compliance in accordance with risk management principles.

Strategic activities to meet the objective

This includes designing and implementing education strategy, evaluating the benefits of the education and make continual improvements, ensuring that clients have reported and paid tax duty on time and appropriately, designing and implementing audit strategy of tax and customs, ensuring the effectiveness of audit, identifying and rewarding those who are complying to the tax law.

Outcome: Increased compliance**3.3.5 Sustainable Revenue Growth**

The ten-year prosperity plan of the Government can be achieved if the tax revenue generated by the economy is collected effectively. Thus, the main objective of the focus area has strong correlation with the implementation of the focus areas outlined above. Therefore, developing sustainable Institutional capacity, establishing business processes, ensuring compliance and strengthening strategic partnership is crucial to ensure sustainable revenue growth.

Accordingly, the focus area is concerned with covering the national expenditure by tax revenue through increasing the tax-to-GDP ratio to ensure a sustainable income growth.

Objective 1: Improving the Revenue Collection Efficiency

Description

Improving the revenue collection efficiency is a key and final outcome of the Institution that comes through developed Institutional capacity, efficient tax and customs administration system, effective service provision, strong domestic and foreign cooperation and partnership, developed compliance. Based on these improvements, this objective includes, ensuring the effectiveness of the revenue collection from domestic and foreign trade, identifying problems on the implementation process and taking lessons for next improvement activities.

Outcome: Increased Revenue

4 Metrics: The Ten-Year Prosperity Plan of the Institution

4.1 Sustainable Income Growth Metrics

Table 7: Sustainable Income Growth Metrics

Strategic Goal	Metrics	Initial /2012/ ³	Target /2022/	Annual Target									
				2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Improving the effectiveness of revenue collection	Gross tax revenue in ETB Billion	311.5	3,492.4	379.0	500.7	610.7	747.6	947.9	1,232.3	1,601.9	2,082.5	2,707.3	3,492.4
	Tax revenue as % of GDP	9.2	18.2	10.2	11.4	11.7	12.0	12.7	13.8	14.8	16.0	17.1	18.2
	Tax revenue as % of government expenditure	63.8	77.8	63.9	68.4	68.5	69.1	70.7	71.6	73.5	75.0	76.2	77.8
	Federal tax revenue in ETB Billion	209.3	2,343.6	271.8	336.5	421.5	515.5	640.0	827.0	1,066.8	1,373.2	1,795.0	2,343.6
	Federal tax revenue as % of GDP	6.2	12.2	7.5	7.7	8.1	8.3	8.6	9.2	9.9	10.5	11.4	12.2
	Federal tax revenue as % of government expenditure	42.9	52.2	47.0	47.2	47.3	47.6	47.7	48.1	48.9	49.4	50.5	52.2
	Domestic tax revenue as % of federal tax revenue	55.0	64.0	55.0	56.0	57.0	58.0	59.0	60.0	61.0	62.0	63.0	64.0
	Customs tax revenue as % of federal tax revenue	45.0	36.0	45.0	44.0	43.0	42.0	41.0	40.0	39.0	38.0	37.0	36.0
	Tax administration expense in ETB (to collect 100 ETB)	1.7	2.3	5.3	3.5	2.0	2.6	2.2	1.7	2.5	1.9	1.5	2.3

³ Tax administration expenditure is based on the tax revenue to expenditure ratio and does not include non-tax revenue.

4.2 Metrics of Excellence on Compliance

Table 8: Metrics of Excellence on Compliance

Strategic Goal	Metrics	Initial /2012/	Target /2022/	Annual Target									
				2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Improving tax compliance	Number of Tax Payers who have entered to the tax network	41,396	123,768	47,448	54,755	59,404	67,309	75,609	84,325	93,476	103,085	113,174	123,768
	Tax revenue share which is paid voluntarily (in percentage)	83.5	93	84	85	86	87	88	89	90	91	92	93
	Tax Payers who have declared business profit tax on-time (in percentage)	69	89	71	73	75	77	79	81	83	85	87	89
	Tax Payers who have declared VAT on-time (in percentage)	70	95	72	74	76	78	80	83	86	89	92	95
	Tax Payers who have declared and paid business profit tax on-time (in percentage)	46	84	50	63	65	67	69	72	75	78	81	84
	Tax Payers who have declared and paid VAT on-time (in percentage)	29	60	35	39	41	43	45	48	51	54	57	60
	Percentage of tax audit coverage	9	10	13	14	15	16	17	16	15	14	12	10

Strategic Goal	Metrics	Initial /2012/	Target /2022/	Annual Target									
				2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	Additional revenue findings from audit (in billion birr)	27	21	28	26	24	22	20	19	18	17	16	15
	Ability to win in court (in percentage)	78	98	80	82	84	86	88	90	92	94	96	98
Improving Tax Fraud and Contraband Prevention Performance	Percentage of intelligence efficiency	72	82	74	76	78	80	82	84	86	88	90	92
	Contraband prevention efficiency index (in percentage)	63	93	65	67	70	73	77	80	83	86	89	93
Improving Risk Management Performance	Effectiveness of risk-based tax payer selection (in percentage)	90.5	95	91	91.5	92	92.5	93	93.5	94	94.5	95	95
	Customs risk management performance index (in percentage)	52	92	59	62	66	70	73	77	81	85	89	92

4.3 Metrics of Operational Excellence

Table 9: Metrics of Operational Excellence

Strategic Goal	Metrics	Initial /2012/	Target /2022/	Annual Target									
				2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Ensure Harmonized National Tax Administration System	Harmonized national tax administration performance index (in percentage)	70	100	75	80	85	90	95	100	100	100	100	100

Strategic Goal	Metrics	Initial /2012/	Target /2022/	Annual Target									
				2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Improving business process performance	Tax payers registered according to the standard (in percentage)	75	100	78	81	84	87	90	93	96	99	100	100
	Taxpayers who declared and paid tax according to the standard (in percentage)	59	83	61	63	65	67	69	71	74	77	80	83
	Taxpayers who declared through E-Tax (in percentage)	30	100	45	70	100	100	100	100	100	100	100	100
	Taxpayers who paid through E-Tax (in percentage)	11	100	20	40	60	90	100	100	100	100	100	100
	Taxpayers audited according to the standard (in percentage)	61	91	64	67	70	73	76	79	82	85	88	91
	Outstanding tax debt share from the tax revenue collected during the year (in percentage)	19	5	16	13	10	7	5	5	5	5	5	5
	Taxpayers who received tax clearance according to the standard (in percentage)	73	100	76	79	82	85	88	91	93	96	99	100
	Taxpayers who get refund service according to the standard (in percentage)	70	95	72	74	76	78	80	83	86	89	92	95
	Taxpayer complaints/appeals responded according to the standard (in percentage)	80	90	82	84	86	88	90	90	90	90	90	90
	Revenue accounts reconciled and closed on time (in percentage)	95	100	100	100	100	100	100	100	100	100	100	100
Revenue sharing transferred according to the standard (in percentage)	90	100	100	100	100	100	100	100	100	100	100	100	

Strategic Goal	Metrics	Initial /2012/	Target /2022/	Annual Target									
				2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
	Customs services provided as per standard (in percentage)	88	98	89	90	91	92	93	94	95	96	97	98
	New types of lottery games on the market (in number)	1	12	1	1	1	1	1	1	1	2	1	1
Improving Information Administration Performance	Information administration performance index (in percentage)	56	100	59.5	62.8	66.1	70.9	75.8	80.6	85.5	90.3	95.2	100
Improving Service Provision Performance	Customer satisfaction (in percentage)	74	94	76	78	80	82	84	86	88	90	92	94

4.4 Metrics of Strategic Partnership Excellence

Table 10: Metrics of Strategic Partnership Excellence

Strategic Goal	Metrics	Baseline /2012/	Target /2022/	Annual Target									
				2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Improving the Partnership and Cooperation of Domestic Partners	Effectiveness of domestic cooperation performance index	70	100	73	76	79	82	85	88	91	94	97	100
Improving the Partnership and Cooperation of Foreign Countries and Organizations	Effectiveness of foreign cooperation performance index	50	100	55	60	65	70	75	80	85	90	95	100

4.5 Metrics of Institutional Capacity Development

Strategic Goal	Metrics	Initial /2012/	Target /2022/	Annual Target									
				2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Attracting, retaining and enhancing the efficiency of human resource;	Employee productivity (collected revenue per person: in million birr)	18	107	20	22	25	30	37	46	57	70	87	107
	Employee satisfaction in percentage	68	90	71	74	77	80	83	87	90	90	90	90
Increasing Multisectoral Inclusion and Benefits	Share of women in management positions (in percentage)	38	50	42	46	50	50	50	50	50	50	50	50
	Multisectoral inclusion performance index	60	100	65	70	75	85	95	100	100	100	100	100
Improving Resource Management Efficiency	Audit findings adjustment performance (in percentage)	70	100	75	80	85	90	100	100	100	100	100	100
	Budget utilization efficiency (in percentage)	80	100	90	90	95	98	98	98	98	98	98	98
Improving information technology capital and utilization	Effectiveness of implemented technologies index (in percentage)	46	99	59	71	79	85	90	93	96	97	98	99
Improving Institutional Risk Management	Reduced risk vulnerability (in percentage)	83	20	76	69	62	55	48	41	34	27	20	90
	Reduced misconducts (in percentage)	1.78	0.10	1.61	1.45	1.28	1.11	0.94	0.77	0.60	0.44	0.27	0.10

4.6 Strategic Initiatives

4.6.1 Focus Areas / Strategic Goals / Initiatives and Projects

Table 11: Initiatives and Projects

Focus Areas	Strategic Goals	Initiatives and Projects
Sustainable Institutional Capacity Development	<ol style="list-style-type: none"> 1. Attracting, retaining and enhancing the efficiency of human resource; 2. Improving information technology capital and utilization 3. Increasing resource management efficiency 4. Ensuring multisectoral inclusion and benefit 5. Strengthening institutional risk management 	<ol style="list-style-type: none"> 1. Designing and implementing a human resource strategy; 2. Increasing the efficiency of executors and leaders*; 3. Building the capacity of tax and customs training center*; 4. Support the employee performance appraisal system with technology; 5. Establishing employee incentive/motivation system 6. Creating conducive work environment*; 7. Designing and implementing information technology strategy; 8. Establishing Disaster Recovery Center; 9. Establishing IT Security Infrastructure; 10. Establishing digital tax and customs administration system* (E-invoice, National ID, Cargo Tracking, Cargo Scanning, E-Single Window, ITAS, etc.); 11. Improving Customs valuation information system and database; 12. Establishing Data Modeling and Big Data Analysis system; 13. Increasing the effectiveness of Institutional, material and financial resource utilization; 14. Designing and implementing multisectoral inclusion and benefit strategy; 15. Strengthening Institutional risk management; 16. Facilitating foreign distance education;
Operational Excellence	<ol style="list-style-type: none"> 1. Improving service provision performance 2. Improving information administration performance 	<ol style="list-style-type: none"> 17. Designing and implementing Business Process Transformation*; 18. Establishing and implementing tax kiosks and Tax

Focus Areas	Strategic Goals	Initiatives and Projects
	<ol style="list-style-type: none"> 3. Improving business process performance 4. Ensure Harmonized National Tax Administration System 	<p>Clinic programs;</p> <ol style="list-style-type: none"> 19. Expanding tax account managers program; 20. Integrating the partners communication through technology (Interface); 21. Establishing and implementing data quality improvement system; 22. Modernizing tax debt administration system; 23. Improving tax refund system; 24. Strengthening excise tax administration; 25. Strengthening VAT administration; 26. Ensuring harmonized national tax administration; 27. Completing one stop border post projects with neighboring countries;
Strategic Partnership Excellence	<ol style="list-style-type: none"> 1. Improving the partnership and cooperation with domestic partners 2. Improving the partnership and cooperation with foreign countries and organizations 	<ol style="list-style-type: none"> 28. Designing and implementing integrated process for managing stakeholder and partner engagement 29. Designing and implementing procedures in collaboration with stakeholders to improve the provision and monitoring system of duty free tax holiday rights; 30. Designing and implementing partners and stakeholder’s administration strategy; 31. Designing communication strategy for the relation with foreign partners;
Excellence on Compliance	<ol style="list-style-type: none"> 1. Improving risk management performance 2. Improving tax fraud and contraband prevention performance 3. Improving tax compliance 	<ol style="list-style-type: none"> 32. Strengthening risk management; 33. Preparing Input/ Output Coefficient for industries; 34. Improving tax audit process; 35. Capacity development on transfer pricing audit*; 36. Designing and implementing strategy to identify and prevent tax fraud; 37. Establishing tax incentives administration system; 38. Establishing an integrated contraband controlling system; 39. Incorporating tax in the educational curriculum of the Country, 40. Designing and implementing a community-wide awareness creation program; 41. Preparing Comprehensive Tax Guideline;

Focus Areas	Strategic Goals	Initiatives and Projects
		<ul style="list-style-type: none"> 42. Designing and implementing education and communication strategy*; 43. Strengthening and expanding tax fairness and cooperation project*; 44. Designing receipt lottery prize system;
Sustainable Income Growth	<ul style="list-style-type: none"> 1. Improving revenue collection efficiency 	<ul style="list-style-type: none"> 45. Conducting study on the tax potential of the Country; 46. Conducting tax policy amendment studies; (Tax base, rate, bracket, type) 47. Registering new Taxpayers to the network;

* Projects that cost more than 30 million birr

5 The Need for Cooperation with Partnering Institutions

5.1 Level of cooperation

Table 12: Cooperation Level of Partner Institutions

	Name of the Institution	Level of Cooperation	Remark
01.	Ministry of Finance	4	
02.	National Bank of Ethiopia	4	
03.	Ministry of Transport	4	
04.	Ministry of Innovation and Technology	4	
05.	Ministry of Trade and Industry	4	
06.	The Federal Attorney General	4	
07.	Ethiopian Investment Commission	4	
08.	Ministry of Urban Development and Construction	4	
09.	Ministry of Peace	4	
10.	Tax Appeal Commission	4	
11.	Plan and Development Commission	4	
12.	Ministry of Science and Higher Education	3	
13.	Ministry of Agriculture	3	
14.	Ministry of Education	3	
15.	Ministry of Foreign Affairs	3	
16.	Ministry of Mines and Petroleum	3	
17.	Ministry of Health	3	
18.	Ministry of Water, Irrigation and Energy	2	
19.	Ministry of Culture and Tourism	2	
20.	Ministry of Women, Children and Youth	2	
21.	Ministry of Labour and Social Affairs	2	

Note:

- 1= Not related,
- 2= Lower cooperation,
- 3= Medium cooperation and
- 4= Higher cooperation.

5.2 The Major Issues for Coordination

Name of the Institution	2013 – 2017	2018 – 2022
01. Ministry of Finance	<ul style="list-style-type: none"> • Preparing and approving proclamations, rules, regulations and tariff revisions of tax and customs • Double taxation agreements, annual target setting and advance ruling 	<ul style="list-style-type: none"> • Preparing and approving proclamations, rules, regulations and tariff revisions of tax and customs and also making amendments • Double taxation agreements, annual target setting and advance ruling
02. National Bank of Ethiopia	<ul style="list-style-type: none"> • Developing a directive that allows tax payments through bank; • Establishing procedure that ensures tax revenue is transferred to the Government’s treasury on time; • Issuing Franco Valuta directives; • Establishing a system that enables to prevent undervalued and overvalued transactions; • Establishing a system that supports the import export trade through finance 	
03. Ethio telecom	<ul style="list-style-type: none"> • Providing telecom infrastructure installation, supply and support as required • Providing quick quality certificates for imported communication equipment 	
04. Ministry of Transport	<ul style="list-style-type: none"> • Establishing a system that enables modern and cost-effective logistics system • Expanding dry ports and equipping the existing ones with modern facilities • Establishing effective communication exchange system for import and export goods • Establishing a system that prevent crimes against import and export goods; 	

Name of the Institution	2013 – 2017	2018 – 2022
	<ul style="list-style-type: none"> • Modernizing the operating system for transistors; 	
<p>05. Ministry of Innovation and Technology</p>	<ul style="list-style-type: none"> • Digitize tax and customs administration services; • Building tax and customs Disaster Recovery Data Center; • Establishing tax and customs data security system; • Establishing Big Data Analysis system; • Providing capacity development support on information technology; 	<ul style="list-style-type: none"> • Implementing artificial intelligence in tax and customs administration
<p>06. Ministry of Trade and Industry</p>	<ul style="list-style-type: none"> • Establishing One Stop registration and clearance service; • Joint prevention of illegal trade • Establishing a system which enables to ensure that inward and outward goods are sold or purchased at the right price; • Preparing Input Output Coefficient • Establishing a system that enables to give quick rating verification on inward and outward goods; 	<ul style="list-style-type: none"> • Establishing e-Commerce system
<p>07. The Federal Attorney General</p>	<ul style="list-style-type: none"> • Start immediate prosecution and litigation on tax and customs criminal issues; • Consulting the Institution on civil matters and prosecuting criminal issues as needed; 	<ul style="list-style-type: none"> • Designing strategy which enables to prevent tax and customs crimes in advance;
<p>08. Ethiopian Investment Commission</p>	<ul style="list-style-type: none"> • Establishing One Stop investment registration system; • Making the working procedure of Industrial Parks compatible with the tax and customs procedure; • Establishing effective communication platform between investors and the tax administration; • Establishing a system which enables to monitor capital goods that are entered for investment have been properly used 	<ul style="list-style-type: none"> • Designing and implementing online registration and information exchange system for investment

Name of the Institution	2013 – 2017	2018 – 2022
	to the intended purpose;	
09. Ministry of Urban Development and Construction	<ul style="list-style-type: none"> • Establishing effective communication exchange system for construction related businesses; • Establishing pricing information system for construction business capitals; 	<ul style="list-style-type: none"> • Establishing an online information exchange system for construction sector
10. Ministry of Peace	<ul style="list-style-type: none"> • Establishing faster tax and customs crimes investigation system; • Taking a prompt preventive action on criminals of smuggling activities; • Establishing information exchange system for the prevention of tax fraud, contraband and illegal trade; • Implementing National ID system; • Strengthening the licensing system of imported communication equipment 	<ul style="list-style-type: none"> • Designing and implementing strategy which enables to prevent tax and customs crimes in advance; • Establishing an online communication system of tax and customs offenses
11. National Plan and Development Commission	<ul style="list-style-type: none"> • Establishing effective communication system of macro economy data 	<ul style="list-style-type: none"> • Establishing an online macro economy information exchange system
12. Ministry of Science and Higher Education	<ul style="list-style-type: none"> • Develop skilled manpower in the professions required by the Institution; • Conducting researches on tax and customs administration; • Incorporating tax and customs issue in the curriculum of higher education; • Providing consultations and technical supports; • Designing and implementing strategy to solve higher education cost sharing problems; 	<ul style="list-style-type: none"> • Supplying well trained human resource
13. Ministry of Agriculture	<ul style="list-style-type: none"> • Establishing import and export animal quarantine service system; • Providing immediate technical support on agricultural imported goods; • Cooperating on contraband prevention 	
14. Ministry of Education	<ul style="list-style-type: none"> • Incorporating tax and customs issue in the educational curriculum; 	

Name of the Institution	2013 – 2017	2018 – 2022
<p>15. Ministry of Foreign Affairs</p>	<ul style="list-style-type: none"> • Coordinating foreign partners who provide technical, capacity building and information exchange on tax and customs administration; • Support Ethiopians living abroad and Ethiopian born foreigners in order to efficiently obtain taxpayers registration service and increasing their awareness on tax and customs issues; • Giving collaborative solution to the problems that are faced by foreign investors on tax and related issues; • Providing support on customs attaché service for countries which Ethiopia has a large trade volume; • Strengthening the duty-free support and clearance system of the diplomatic community; • Providing support for Ethiopian individuals employed by International Organizations and Embassies to enable them to fulfill tax obligations; • Aware Diplomats with the right to non-inspection to comply with customs laws; 	<ul style="list-style-type: none"> • Applying an online information exchange system related to foreign relations
<p>16. Ministry of Mines and Petroleum</p>	<ul style="list-style-type: none"> • Designing and implementing strategy which enables to jointly prevent mining contraband; • Establishing communication system for mining investors on tax and duty-free issues; • Establishing communication system of mining business resources; 	<ul style="list-style-type: none"> • Designing and implementing an online communication system related to mining works
<p>17. Ministry of Health</p>	<ul style="list-style-type: none"> • Establishing a prompt quality assurance system on import and export of food and pharmaceutical goods; • Implementing a dry port exit procedure for the quick clearance of imported medicine and medical equipment; 	

Name of the Institution	2013 – 2017	2018 – 2022
18. Ministry of Water, Irrigation and Energy	<ul style="list-style-type: none"> Support on the provision of secure electric power supply to accelerate the inward and outward transit service in coastal areas; 	
19. Ministry of Culture and Tourism	<ul style="list-style-type: none"> Collaborate on the exit process of tourism goods which temporarily enter to the country; Provide support to protect heritages of the country from leaving illegally; 	<ul style="list-style-type: none"> Establishing an online information exchange system;
20. Ministry of Women, Children and Youth	<ul style="list-style-type: none"> Preparing a national gender inclusion guideline on time; Providing various capacity building trainings to bring women to leadership; 	
21. Ministry of Labor and Social Affairs	<ul style="list-style-type: none"> Designing policy and strategy that enables to fulfill corporate/public social responsibility; Facilitating work and residence permit for foreigners; 	

6 Risks and Solutions

The Ministry is expected to face various internal and external challenges in its effort to implement the ten-year strategic plan. These include global and continental economic activities, the taxpayers’ attitude towards tax, and the overall service provision of the Institute. Therefore, the following risks and measures will be taken to reduce the risks are listed below.

Table 13: Threats and Solutions

Risks	Description	Solutions
Macro-Economic Impacts	<ul style="list-style-type: none"> Global economic volatility will affect national economy, which in turn affects revenue collection; 	<ul style="list-style-type: none"> Taking integrated measures with concerned bodies on the impacts that are affecting tax administration;
The Activities of the shadow Economy	<ul style="list-style-type: none"> The existence of shadow economic activities affects the revenue of the Government, legal business and national security through illegal trade, contraband, money laundering, usury, illegal receipt printing and related activities; this is operating out of the legal economic track and the problem could continue in the future; 	<ul style="list-style-type: none"> Design and implement educational strategy to prevent shadow economic activities; Design and implement sustainable contraband prevention strategy in collaboration with stakeholders; Ensure business pass through the banking system; Enable the supply chain of manufacturers and importers be supported with information technology; Design and implement a strategy to control and cease money laundering; Taking ultimate and educative legal actions against major illegal actors
Failure to Fully Ensure Compliance	<ul style="list-style-type: none"> Practice of under and over valuation, refund fraud, non-filing, filling zero, loss and refund exist 	<ul style="list-style-type: none"> Design and implement a strategy to ensure tax compliance; Strengthen enforcement capacity of the Institution; Preventing illegal activities by

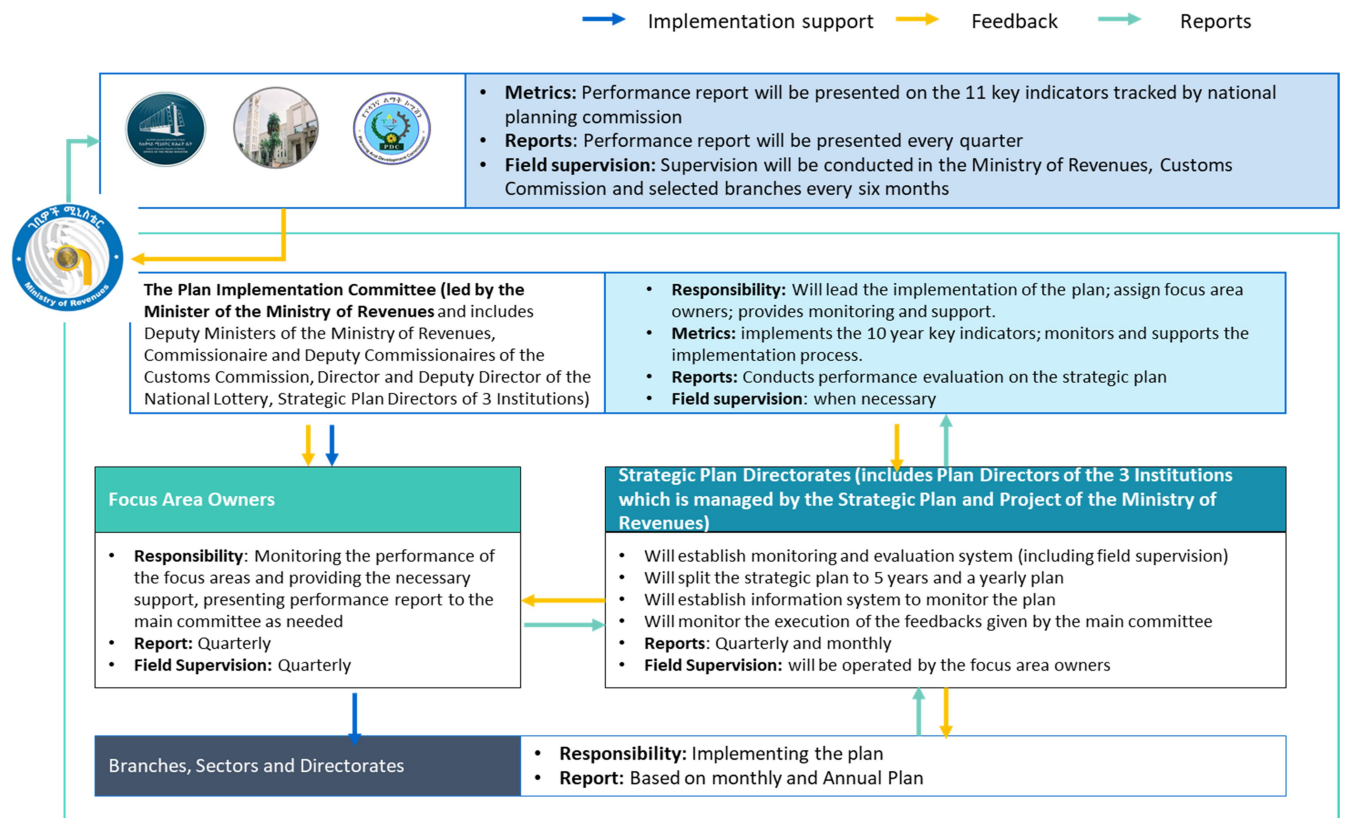
Risks	Description	Solutions
		strengthening the cooperation with stakeholders;
Limitations in implementation capacity	<ul style="list-style-type: none"> Gaps in the ability of the management and staff to implement the plan efficiently, on time and with quality. 	<ul style="list-style-type: none"> Delivering a continuous and strategic institutional capability development program
Failure to implement Digital Tax Administration	<ul style="list-style-type: none"> The lack of institutional capacity to transform the tax administration system into a standard and global system 	<ul style="list-style-type: none"> Designing and implementing digital technology strategy;
Failure to Ensure Effective stakeholder coordination/partnership	<ul style="list-style-type: none"> The inability to ensure partnership with domestic and foreign partners to the expected level 	<ul style="list-style-type: none"> Designing and implementing strong stakeholder partnership or coordination strategy;
Vulnerability to Corruption	<ul style="list-style-type: none"> The internal and external vulnerability of the sector for corruption; 	<ul style="list-style-type: none"> Design and implement participatory and strong corruption prevention strategy;
The Impact of COVID-19	<ul style="list-style-type: none"> The impact of COVID-19 on the economy, trade system and tax administration if it is continued in the coming years. 	<ul style="list-style-type: none"> Giving management decisions that is compatible with existing facts; Ensuring the safety of employees and clients; Supporting services with technology.

7 Monitoring and Evaluation System

When the ten-year prosperity plan of the revenue sector will be implemented, it will be primarily owned by the management of the Institution. To this end, Strategic Plan Implementation Monitoring Unit will be strengthened and the Unit will monitor, evaluate, provide feedback, and take appropriate corrective actions when necessary. As the sector plan is linked to the National Prosperity Plan, the Institution regularly reviews its performance, submits a timely report to the concerned body in an accountable manner, and makes the necessary adjustment based on feedback.

This plan includes effective monitoring, support and feedback from the Ministry to the responsible institution, branch offices, and regional revenue collection institutions to ensure that it is implemented properly and consistently. The implementation will also be monitored by establishing consensus with stakeholders on the plan. The monitoring and evaluation process to implement the Ten-Year Plan is illustrated in the following figure:

Figure 2: Monitoring and Evaluation Process



8 Human Resource and Finance Needs

8.1 Human Resource Needs⁴

In order to forecast the human resource needs of the Prosperity Plan, it is necessary to take in to account the human resource productivity (collected revenue per person) required to achieve the Country's tax-to-GDP ratio by EFY 2022. Thus, the Kenyan revenue authority human resource productivity has been taken as a benchmark among peer countries and it is estimated that Kenya revenue authority collects Birr 107 million per worker on average in EFY 2010 and 2011. On the other hand, Ethiopia collected Birr 18 million per worker in EFY 2012. Therefore, it can be understood from this, if Kenya could collect Birr 107 million per worker in 2011, Ethiopia needs 25,270 human resource in consideration with Birr 107 million will be collected per worker to achieve the 18.2% tax GDP target set by the end of the Prosperity Plan period. In addition, the human resource productivity will be growing in the first 3 years by 11% (according to the average income growth over the last 3 years) and reaches to the Kenya's productivity level by growing consistently in the consecutive years.

On the other side, activities (i.e.; security and cleaning services) that the Institution plans to outsource are left to stay where they are to identify the required human resource by profession and education level. Units those should be reduced because of digitization stayed stagnant until EFY 2015 and decreased by 3% yearly since EFY 2016. Key professional fields of tax and customs operation are grown in a way to achieve the planned productivity.

Table 14: Cumulative Human Resource Needs

	2012 (baseline)	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Productivity (revenue per person in million birr)	18	20	22	25	30	37	46	57	70	87	107

⁴ The designed human resource strategy, business process transformation and technological changes may fluctuate the human resource forecast.

Human Resource Needs (Total)	11,614	15,350	18,416	20,039	20,779	21,629	22,453	23,119	23,785	24,599	25,270
Ministry of Revenues	4,013	4,696	5,237	5,910	5,861	5,899	6,181	6,465	6,747	7,151	7,570
Customs Commission	6,716	9,619	12,023	12,825	13,626	14,428	14,909	15,229	15,550	15,871	16,031
Lottery	885	1,036	1,155	1,303	1,292	1,301	1,363	1,426	1,488	1,577	1,669

8.2 Finance Needs

8.2.1 Operational Budget

The Ministry needs operational budget to implement the prosperity plan. Therefore, in order to attract, encourage and maintain competent human resource, the employee benefit package will be reviewed every three years. It is estimated that labor-related expenses will double every 3 years. Regarding expenses that are not directly related to the employee, it is estimated that it will increase following the yearly number of employee growth. And this will grow to 54.95 billion birr by EFY 2022 compared to 4.66 billion birr in EFY 2013. Totally birr 187.09 billion is needed to implement the 10-year plan.

8.2.2 Strategic Initiatives and Capital Budget Needs

46 strategic initiatives were identified to achieve the 10-year strategic plan and a total of Birr 12.12 billion is needed to implement these strategic initiatives. In addition, a total of Birr 12.60 billion is needed to implement 12 construction projects which have been started before and during the EFY 2012 fiscal year and 26 new construction projects which are expected to be applied by the end of the strategic plan period.

In general, it is estimated that Birr 211.81 billion is needed to achieve the 10-year plan through operational budget, strategic initiatives, and capital projects.

Table 15: A 10 Year Financial Needs in Billion Birr

S.No	Description	2012	Projection	Total
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		(baseline)	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	
1	Total Expense (1.1 + 1.2 + 1.3)	3.50	14.48	11.65	8.57	13.21	13.94	13.89	27.00	26.42	27.61	55.05	211.81
1.1	Capital Budget	0.30	5.52	3.23	0.90	0.40	1.05	0.20	1.30	0.00	0.00	0.00	12.60
1.2	Operational Expenses	3.20	4.66	5.13	6.07	11.69	12.32	13.14	25.30	26.33	27.51	54.95	187.09
1.3	Strategic Actions Operating Cost	0.00	4.30	3.29	1.60	1.12	0.57	0.55	0.40	0.09	0.10	0.10	12.12
2	Foreign Currency Demand in Millions of USD from the Total Expenses	11.00	37.00	28.00	22.00	40.00	45.00	46.00	90.00	89.00	92.00	183.00	672.00
3	Financial Source in Billion Birr	3.50	14.48	11.65	8.57	13.21	13.94	13.89	27.00	26.42	27.61	55.05	211.81
3.1	From the Government Budget	3.50	14.48	11.65	8.57	13.21	13.94	13.89	27.00	26.42	27.61	55.05	211.81

8.3 Values Statements

1. **Servitude:** Ensuring customer satisfaction through responding effectively and fairly to service requests and complaints.
2. **Dedication:** To carry out responsibilities with exceptional sense of ownership, motivation, dedication, and even sacrifice to execute the mission and vision of the Institution.
3. **Professionalism:** In addition to carry out a given responsibility efficiently by developing sufficient knowledge and skills on policies, legal frameworks and procedures, it also includes solving complicated problems.
4. **Loyalty:** It is about enforcing the promises made by the Management and Employees of the Institution without violating rules, regulations, and guidelines.
5. **Team work:** It implies working together as a team to achieve the mission of the organization. It includes sharing knowledge, ideas, solving problems together, and creating a healthy team environment.