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DEUTSCHE ZUSAMMENARBEIT



# Good Financial Governance Programme 2019 – 2022

Implemented by

**giz** Deutsche Gesellschaft  
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As a federally owned enterprise, GIZ supports the German Government in achieving its objectives in the field of international cooperation for sustainable development.

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Registered offices  
Bonn and Eschborn

P.O. Box RW 37X  
4th Floor Mpile Office Park  
74 Independence Avenue  
Lusaka  
Zambia  
T +260 211 250 822

E [marc.schumacher1@giz.de](mailto:marc.schumacher1@giz.de)  
I [www.giz.de/de/weltweit/20839.html](http://www.giz.de/de/weltweit/20839.html)

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**Responsible:**

Barbara Dutzler, Lusaka

**Layout:**

Leonie Braun, Lusaka

**Photo credits:**

GIZ Leonie Schmitz

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## List of Abbreviations

AFRITAC	Regional Technical Assistance Center for Southern Africa
BIDA	Bulk Information Data Analysis
BMZ	German Federal Ministry for Economic Cooperation and Development
BO	Budget Office
CSP	ZRA Corporate Strategic Plan 2019-2021
DRM	Domestic Resource Mobilisation
EDF	European Development Fund
EFFECT	Support to Effectiveness and Transparency in Management of Public Resources
e-GP	Electronic Procurement System
EQMS	Electronic Queue Management System
EU	European Union
GFG	Good Financial Governance
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit GmbH
GRZ	Government of the Republic of Zambia
IAD	Internal Audit Division
IFA	Intergovernmental Fiscal Architecture
IFU	Intergovernmental Fiscal Unit
IMF	International Monetary Fund
MDTF	Multi-Donor Trust Fund
MoA	Ministry of Agriculture
MoE	Ministry of Energy
MoFNP	Ministry of Finance and National Planning
MoH	Ministry of Health
MTEF	Medium-Term Expenditure Framework
NAO	National Authorising Officer
OAG	Office of the Accountant General



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OBB	Output-Based Budgeting
PFM	Public Financial Management
PIPD	Public Investment Planning Department
PMC	ZRA Project Management Committees
POAs	Performance Outcome Areas
TADAT	Tax Administration Diagnostic Assessment Tool
ZPPA	Zambian Public Procurement Authority
ZRA	Zambia Revenue Authority
7NDP	7 <sup>th</sup> National Development Plan



## 1. Programme Background

The Good Financial Governance (GFG) Programme is a joint technical assistance programme of the Federal Republic of Germany and the European Union (EU) in the area of public financial management for the benefit of the Republic of Zambia. It commenced on 1<sup>st</sup> January 2019 and will run until 31<sup>st</sup> December 2022 and is implemented by the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) GmbH. The original version of this strategy published in April 2019 was updated in September 2021 to reflect adaptations in the operational plan due to changing framework conditions (see annex).

### 1.1. Context of the Programme

The implementation of the Public Financial Management (PFM) Reform Strategy 2013-2015 has been supported by multiple donors including Germany, Finland and the United Kingdom through a Multi-Donor Trust Fund (MDTF) implemented by the Worldbank up until the end of December 2018. Continuous support in implementing PFM reforms has also been provided by the International Monetary Fund (IMF), mainly through the Regional Technical Assistance Center for Southern Africa (AFRITAC) missions, and the European Union under the 10<sup>th</sup> European Development Fund (EDF).

In the course of 2018, Norway, Finland and the United Kingdom decided to discontinue their support in the area of PFM. Consequently, some of the reform areas envisioned in the draft PFM Reform Strategy 2019-2022 of the Zambian Government were no longer covered by support from other PFM donors. When the GFG 2019-2022 Programme was negotiated with Zambian stakeholders in 2018, these gaps were considered by making sure the programme was conceptualised to encompass targeted support in some of these reform areas, such as large taxpayer audits and investment and procurement planning.

### 1.2. Mandate

The mandate under which GIZ is implementing the GFG programme is derived from two sources: Firstly, the intergovernmental negotiations between the Federal Republic of Germany and the Republic of Zambia that were held on 27<sup>th</sup> November 2018. During these negotiations, the two governments agreed to commission a new phase of the Good Financial Governance Programme through German Cooperation from 2019 onwards. The phase from 2019 to 2022 is the third phase of the GFG programme. The first phase of the programme was commissioned from 2013 to 2015 and went into a second phase from 2016 to 2018. Each phase featured a different focus area of support in public financial management reforms.

Secondly, a financing agreement (No ZM/FED/039-020) titled *Support to Effectiveness and Transparency in Management of Public Resources* (EFFECT) was signed between the EU and the Republic of Zambia on 11<sup>th</sup> April 2018. The terms of the agreement stipulate that two components of the EFFECT programme, namely the components four on planning, budgeting and management of public resources as well as component five on the enhancement of the revenue base, will be implemented by a member state agency.

Consequently, GFG 2019-2022 is a joint technical programme by German Cooperation and the EU to support public financial management reforms as pursued by the Zambian government.

GIZ is officially mandated to implement the above-mentioned components of the EFFECT programme as part of the Good Financial Governance Programme 2019-2022 through a Delegation Agreement between the EU and GIZ. This Delegation Agreement was signed in the





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presence of representatives from the Federal Republic of Germany, the EU Delegation, GIZ and members of the Zambian government on 5<sup>th</sup> December 2019. The commission to implement the overall GFG programme 2019-2022 was received by GIZ in late-December 2018. As a federal enterprise, GIZ is a public entity mandated to promote international cooperation and sustainable development. It mainly receives its commissions from the German Federal Ministry for Economic Cooperation and Development (BMZ), other German line ministries as well as the EU and other bi- and multilateral agencies.

### 1.3. Programme Partners

The main strategic partner of the GFG programme is the Ministry of Finance and National Planning (MoFNP) as the owner and driver of reforms in public financial management in Zambia. Specifically, the programme aims to work closely with the Budget Office (BO), the Office of the Accountant General (OAG), the Internal Audit Division (IAD) and the Public Investment Planning Department (PIPD).

Another main partner of the programme is the Zambia Revenue Authority (ZRA). Due to its exclusive mandate for tax-revenue collection and administration it plays an integral role in public financial management. Within the ZRA, the divisions of Domestic Taxes as well as Modernisation and Corporate Strategy are the main counterparts of the GFG programme.

In addition to these two main partners, support under GFG 2019-2022 will also be extended to the Zambia Public Procurement Authority (ZPPA) as procurement planning is central to credible budget planning.

In order to support the reform drivers mentioned above in implementing public financial management enhancements, the programme will assist the Ministries of Agriculture (MoA), Energy (MoE) and Health (MoH) with capacity building measures in identified priority areas in conjunction with MoFNP and ZPPA.

## 2. Programme Architecture

### 2.1 Objective

The objective of the Good Financial Governance Programme 2019-2022 is to support the enhancement of transparency, accountability, efficiency and responsiveness to citizens' needs of financial governance in Zambia and to contribute to improved domestic resource mobilisation.

### 2.2 Intervention Areas, Targets, Implementation Partners

The fields of action and targets for GFG 2019-2022 identified together with the programme partners are in line with the draft Public Financial Management (PFM) Reform Strategy 2019-2022 of the Zambian Government. Starting in September 2018, GFG programme staff has been in continuous contact with the programme partners to identify priority areas for support in the years 2019-2022. Based on these discussions, support is foreseen in five of the seven areas elaborated in the draft PFM strategy document: (1) integrated planning and budgeting, (2) effective internal control for predictable budget execution, (3) increased effectiveness of revenue mobilisation, (4) transparent reporting of financial and service delivery performance and (5) moving towards fiscal decentralisation.

Support under GFG will be provided according to two intervention areas, referred to as components hereafter. The targets under these components are (1) improving domestic resource mobilization (DRM) with ZRA as the main implementation partner and (2) improving



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planning, budgeting and management of public resources with MoF, MNDP and ZPPA as the main implementation partners. Beneficiaries under the second component also include MoA, MoE and MoH as mentioned under chapter 1.3. The main support processes in each of the components are elaborated below.

## 2.2.1 Processes DRM Component

To support the ZRA in creating the preconditions to increase revenue collection, three main intervention areas, referred to as processes, have been identified: taxation of large enterprises, digital tax data analysis and tax service delivery. According to the draft PFM Reform Strategy, ZRA's reform objective is to optimise revenue collection by defining policies and improving the understanding of the tax and non-taxpayers, improving intelligence gathering, and strengthening systems and practices that simplify compliance and tackle evasion. Within the ZRA - Corporate Strategic Plan 2019-2021 (CSP), these targets are reflected in several key result areas and strategic objectives, highlighted below with reference to the individual support processes.

### 2.2.1.1 Taxation of Large Enterprises

To facilitate the enhancement of ZRA's efficiency and performance, the GFG 2019-2022 support is aiming at improving the results of both tax assessments and tax collections including tax arrears as well as the underlying business processes. For this reason, the focus of process advice will be centred on analysing and optimising the interaction of the relevant core units for tax assessments and collections within the ZRA: risk management, audit and enforcement, i.e. debt collection. These three areas are considered crucial to increase tax revenues. Support will be geared towards analysing and, if necessary, optimising the effectiveness of current risk factors used to identify audit cases and prioritise enforcement as these form the basis of interaction between the three units.

### 2.2.1.2 Digital Tax Data Analysis

In May 2016, an assessment of the Zambian tax administration system was carried out using the Tax Administration Diagnostic Assessment Tool (TADAT). The TADAT assessment revealed unsatisfactory results in some key areas, including those relating to the collection and assessment of third-party information. These areas are the key for satisfactory outcomes in Performance Outcome Areas (POAs) relating to the integrity of the taxpayer data base, effective risk management and the accuracy of information reported in tax declarations. The Bulk Information Data Analysis (BIDA) Project was initiated by ZRA to improve on these key performance areas highlighted by the TADAT assessment. Support through GFG 2019-2022 will assist ZRA in creating the envisaged technical solution for digital tax data analysis. This solution seeks an approach that exploits the full potential of information sharing and data analysis within ZRA and between ZRA and a range of external entities. Further assistance will be provided to facilitate the usage of data generated to increase revenue collections and enhance revenue forecasting by utilising the intelligence information within operating divisions in support of risk management, audit and investigative work as well as strategic planning.

### 2.2.1.3 Tax Service Delivery

Within the Key Result Area Number 2 of the ZRA CSP, labelled "Satisfied and Knowledgeable Taxpayers", an improved public perception, improved customer experience and the

implementation of several new service channels are foreseen. GFG 2019-2022 aims to support ZRA in achieving these targets. In a total of three Zambian cities (Chipata, Livingstone and Solwezi), electronic queue management systems (EQMS) will be installed in the service





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centres of the tax authorities to reduce waiting times and enable targeted service delivery. The electronic documentation of the most common services requested by taxpayers through the system facilitates the allocation of personnel resources within the service centres. This approach has already been successfully implemented in Lusaka, Kitwe and Ndola within the framework of the previous programme. Another area of support is assistance in creating and implementing the technical requirements for tax payments via mobile money (payment with credit from the mobile phone account) to enhance the regional outreach outside the service centres. Furthermore, it is envisioned to facilitate the piloting of solutions for mobile offices, thereby establishing new service channels as well as opportunities for tax payer education under GFG 2019-2022.

## 2.2.2 Processes Budget Component

To support the Government of the Republic of Zambia (GRZ) in improving planning, budgeting and management of public resources, three main intervention areas, referred to as processes, have been identified: budget planning including procurement and investment planning, budget execution and controls and fiscal decentralisation.

### 2.2.2.1 Budget Planning (incl. Procurement & Investment)

According to the draft PFM Reform Strategy, the reform objective in the area of integrated planning and budgeting is to restore budget credibility and to introduce output-based budgeting (OBB). Under GFG 2019-2022, support will be concentrated around reform processes for the roll-out of OBB and the systematic inclusion of public investment and procurement planning into the general planning and budgeting process. Specifically, targets are to facilitate budget planning in line with OBB guidelines, including considerations on gender responsive planning, and in line with the medium-term expenditure framework (MTEF) and the 7<sup>th</sup> National Development Plan (7NDP). Additionally, support will be provided to enable planning and budgeting in line with the investment appraisal framework. Another area of support is enhanced procurement planning with a focus on the roll-out of the electronic procurement system (e-GP) and the provision of benchmark pricing solutions to ensure value for money.

### 2.2.2.2 Budget Execution & Controls

In the areas of effective internal control for predictable budget execution and transparent reporting of financial performance, the draft PFM Reform Strategy targets building and strengthening the system of internal controls and professional discipline as well as strengthening compliance with reporting systems and practices. Under GFG 2019-2022, support will be concentrated around reform processes in strengthening internal controls, enhancing financial management and optimising reporting. Concerning internal controls, the implementation of the risk management framework will be facilitated and the development of a strategic plan for IAD will be sponsored. When it comes to enhancing financial management, priority will be given to fostering the use of international accounting standards, enhancing payroll management, improving the management of non-tax revenue streams and the monitoring of arrears to facilitate commitment management. Furthermore, advice on ensuring the timeliness of financial reporting and on increasing the information provided in those reports is foreseen.

### 2.2.2.3 Fiscal Decentralisation

When it comes to fiscal decentralisation, the draft PFM Reform Strategy specifies that the main objective is to establish a solid foundation upon which fiscal decentralisation can be built in a manner that is sustainable and produces tangible benefits for citizens who are the recipients of government services. To endorse this objective, support under GFG 2019-2022 will be focused on providing guidance to the Intergovernmental Fiscal Unit (IFU) at MoF to fulfil its mandate



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and on fostering the dialogue between different stakeholders in fiscal decentralisation to further enhance the framework conditions for fiscal decentralisation. Business processes to be defined include for example the question of financial reporting to the central level including accounting standards, chart of accounts and templates and the operationalisation of the Intergovernmental Fiscal Architecture (IFA) when it comes to formula development, expenditure and revenue assignments.

### 2.3 Mode of Cooperation

Cooperation under GFG 2019-2022 will be of a technical nature and consists mainly of strategic advisory services and support in capacity development including the procurement of services i.e. consultancies and goods. In the DRM Component, these measures will be accompanied by the procurement of selected goods and services in relation to the implementation of a Bulk Intelligence Data Analysis System (BIDA) and the development of a number of projects for the delivery of citizen orientated tax services solutions.

The support processes defined under the two components can be adapted and revised during the implementation phase of the programme. This will be done based on changes in framework conditions and GRZ reform priorities in consultation with the stakeholders as described under chapter 3, Programme Governance. Flexibility in the delivery of support, as guided by the decision in the Steering Committee, forms an integral part of the risk management under GFG 2019-2022.

The programme is headed by a Programme Coordinator who is also the component coordinator for the Budget Component. The Programme Coordinator is supported by a component coordinator for the DRM Component. They are responsible to coordinate the support measures. Support will be delivered through long-term advisors, i.e. GIZ staff, and external short-term advisors. All procurements of goods and services will be conducted by GIZ financial and administrative staff in conjunction with the programme staff and the GRZ implementation partners to ensure compliance with GIZ rules and ownership of the beneficiaries. Requests for support from the programme partners concerning to the procurement of goods and services can be directed to the Component Coordinator and/or the Programme Coordinator in writing. These requests must be in line with the fields of actions and targets as outlined above as only these are covered in the mandate provided in the commissioning documents.

## 3. Programme Governance

Because of the mandate to implement the Good Financial Governance Programme 2019-2022 being derived from both German Cooperation and the European Union, there is need to steer the overall programme in a consolidated setting to be able to measure and achieve the high-level targets. At the same time, activities under the two components need to be coordinated in a hands-on fashion with the implementing partners. Thus, GFG 2019-2022 will have two levels of programme governance.

### 3.1 Steering GFG Programme

High-level steering is provided for within the framework of the steering group of the overall EFFECT Programme covering all five components of the financing agreement, including GFG 2019-2022. Steering meetings will be held on a yearly basis. These meetings will be organised by the National Authorising Officer (NAO) and the European Delegation. Participants include representatives from the EU, GIZ and the management level of the GRZ implementation partners. The progress of the programme will be discussed based on the EFFECT logframe



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and this strategy for GFG 2019-2022. The multi-annual operational plan 2019-2022 for GFG (attached to this document) will be revised where necessary and the new operational plan for the respective year presented. These inputs will be generated through the second level of steering in the two GFG Components.

### 3.2 Steering GFG Programme Components

Programme steering on component level will be coordinated through the GFG Programme Coordinator and the Component Coordinator in conjunction with the implementation partners as specified below. On a day-to-day basis, activities will be coordinated in four working groups, two each per component. Under the Budget Component, Working Group 1 focuses on medium-term budget planning and result-oriented budgeting while Working Group 2 focuses on central and sub-national public financial management. Under the DRM Component, Working Group 3 focuses on analytical capacity-building in revenue administration and Working Group 4 on modernization and innovation in revenue mobilization and service delivery.

#### 3.2.1 Steering DRM Component

The lead steering committee for the cooperation with the ZRA is the ZRA-GIZ Steering Committee, which meets on a quarterly basis and is headed by the Commissioner General of the ZRA. The GFG programme is represented by the Programme Coordinator and the DRM Component Coordinator. Following the Prince 2 project management architecture, ZRA holds monthly Project Management Committees (PMC) within its department structure. Relevant PMCs for the GIZ are Domestic Taxes PMC and the Research and Policy Department PMC. A monthly ZRA-GIZ Implementation Meeting composed of the individual project team leaders of ZRA and the DRM Component Coordinator will be held. Project progress, planning requirements and monitoring will be addressed in this meeting. In addition, ZRA holds weekly meetings for individual projects which are attended by the project team leader and team members of the involved departments.

#### 3.2.2 Steering Budget Component

Concerning the Budget Component, the lead steering partner is the PFM Reform Coordinator. Under his guidance, yearly work plans for the GFG programme will be developed with the implementation partners, namely the MoF, the MNDP, the ZPPA and the MoA, MoE and MoH. The development of the yearly work plan is done through a combination of workshops and individual meetings with the implementation partners to ensure mixed participation from both technical and management level staff in the partner entities. Both programme monitoring and planning requirements will be addressed in these fora. All steering workshops and meetings on this level will be coordinated by the Budget Component Coordinator i.e. the Programme Coordinator in conjunction with the PFM Reform Coordinator.

## 4. Annexes – Operationalisation of Programme Strategy

### 4.1. Multi-Annual Operational Plan 2019-2022

Working Group 1	Processes	Working Group 1 & 2: support to achieve transparent, credible & efficient planning and budgeting	
		2018 - 06/ 2021	07/2021 - 12/2022
		Output Based Budget (OBB)	Budget plan in line with OBB
Advise on finalizing Output-Based Budgeting (OBB) transition manual	Advisory on the realignment of budget execution processes to a performance orientation		
Advise on finalizing OBB preparation manual	Finalisation of OBB/performance orientated "whole budget cycle" business processes, classifications, systems, templates, guidelines and implementation manual		
Facilitate engagement with stakeholders on OBB execution modalities and possible OBB implementation manual	Support roll out of OBB in LAs		
Advise on harmonizing budget classification and chart of accounts / system implications of the OBB	Support BO formulate the 2022 and 2023 OBB Budgets		
Advise on drafting narratives for OBB budget estimates	<b>Capacity Development Strategy / Implementation Plan</b>		
<b>Capacity Development Strategy / Implementation Plan</b>	<b>Capacity Development Strategy / Implementation Plan</b>		
Advise on the further roll-out of OBB formulation and execution modalities with specific focus on selected Line Ministries	Support PFM CP Group in lobbying for the formation of high level PFM Steering Committee to lead the design and implementation of the "whole budget cycle" PFM reform supported by TWG		
<b>Capacity Building / Training</b>	<b>Capacity Building / Training</b>		
Support the training of Ministries, Provinces and Spending Agencies (MPSAs) using manuals, classifications and software including development of Budget Programme Profiles and Capital Investment Project Updates	Support training/change management in MPSAs to adopt the realigned and re-engineered business processes for their whole budget cycle processes according to the budget preparation and implementation manual.		
EU: Gender-Responsive Planning and Budgeting (GRPB) in OBB manual	<b>Business Process / Strategic advice</b>		<b>Business Process / Strategic advice</b>
	Compile cross cutting issues to be mainstreamed in budgeting		Support validation and finalisation of MoG GRPB Guidelines / Manual
	Prepare mainstreaming annexes per topic for the OBB preparation manual		-
	<b>Capacity Development Strategy / Implementation Plan</b>		<b>Capacity Development Strategy / Implementation Plan</b>
	Advise on including mainstreaming modalities in the OBB Preparation manual and annual "call" circulars		-
Budget plan in line with the Medium-Term Expenditure Framework (MTEF) – 7th National Development Plan (7NDP)	<b>Capacity Building / Training</b>		<b>Capacity Building / Training</b>
	Support training based on manual		Conduct trainings on the basis of the MoG GRPB guidelines for the three target ministries
	<b>Business Process / Strategic advice</b>		<b>Business Process / Strategic advice</b>
	Support the review of the current Medium-Term Expenditure Framework (MTEF) process to include explanation for deviation from previous MTEF, integrate OBB programmes/outputs and capital investment gatekeeper function and move to deconcentrated / devolved functions		Advocacy: the MTEF Process re-engineering Paper; 3 phased rolling MTEF process; ISIPs, PIP, BPP, BPCP (strategic gatekeeper Cabinet) Green Paper, Call circular, consultations, operational gatekeeper-budget hearings, consolidation, tax measurers, budget address, NA debate and approval, White Paper). Base budgets to estimate fiscal space
	<b>Capacity Development Strategy / Implementation Plan</b>		<b>Capacity Development Strategy / Implementation Plan</b>
	Support to development of formats and guidelines for estimating rolling three year base budgets		Support to MoF to shift to a rolling three year MTEF process in compliance with the NPBA
	Support to revision of guidelines in budget call circular		Support MoF / MNDP to draft NPBA guidelines and regulations consistent with the re-engineered MTEF process
	<b>Capacity Building / Training</b>		<b>Capacity Building / Training</b>
	Building capacity in Budget Office (BO) to manage the changed MTEF process and subsequent support to selected Line Ministries		2022 Budget process review workshop and planning for 2023 budget and 2023-25 MTEF Support BO to prepare the 2022-2024 White Paper and the 2023-2025 Green Paper



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<b>Working Group 1</b>	<b>Tax Policy</b>	Analysis of the work processes in the areas of tax policy. Recommendations on structural and process reforms.	<b>Business Process / Strategic advice</b>	<b>Business Process / Strategic advice</b> Review of the current processes and involved actors in tax policy making; development of recommendations for a reform of the processes and the roles and responsibilities of the involved stakeholders
			<b>Capacity Development Strategy / Implementation Plan</b>	<b>Capacity Development Strategy / Implementation Plan</b> Review of the current processes and involved actors in tax policy making; development of recommendations for a reform of the processes and the roles and responsibilities of the involved stakeholders
			<b>Capacity Building / Training</b>	<b>Capacity Building / Training</b> Involvement of Tax Policy Unit in review of tax policy processes and involved stakeholders as well as the development of reform recommendations
		Development of Domestic Resource Mobilisation Strategy	<b>Business Process / Strategic advice</b>	<b>Business Process / Strategic advice</b> Development of DRM Strategy including no-policy change revenue forecasts as well as reform recommendations to meet IMF benchmarks until 2025
			<b>Capacity Development Strategy / Implementation Plan</b>	<b>Capacity Development Strategy / Implementation Plan</b> Development of DRM Strategy including no-policy change revenue forecasts as well as reform recommendations to meet IMF benchmarks until 2025
			<b>Capacity Building / Training</b>	<b>Capacity Building / Training</b> On-the-job trainings on revenue forecasting and tax policy impact analysis techniques
		Development of Medium-Term Revenue Strategy (MTRS)	<b>Business Process / Strategic advice</b>	<b>Business Process / Strategic advice</b> Support in defining the process for the development of a MTRS, including a broad stakeholder engagement
			<b>Capacity Development Strategy / Implementation Plan</b>	<b>Capacity Development Strategy / Implementation Plan</b> Support in defining the process for the development of a MTRS, including a broad stakeholder engagement
			<b>Capacity Building / Training</b>	<b>Capacity Building / Training</b>
	Proposals for the reform of a tax type or group, based on policy impact assessment methods	<b>Business Process / Strategic advice</b>	<b>Business Process / Strategic advice</b> Advisory on different scenarios of a potential VAT reform (based on ex-	
		<b>Capacity Development Strategy / Implementation Plan</b>	<b>Capacity Development Strategy / Implementation Plan</b>	
		<b>Capacity Building / Training</b>	<b>Capacity Building / Training</b> Conduct participatory workshops on how to use ex ante impact assessment tools to assess proposals to reform VAT and work with TPU to use these tools in assessing tax measures for 2022 and 2023 budgets	
	Action plan with recommendations for improving the macroeconomic forecasting and revenue estimation models	<b>Business Process / Strategic advice</b>	<b>Business Process / Strategic advice</b> Development of recommendations for the strengthening of the ZAMMOD model	
		<b>Capacity Development Strategy / Implementation Plan</b>	<b>Capacity Development Strategy / Implementation Plan</b> Develop a revenue forecasting module linked to ZAMMOD and extend the revenue forecasting training done by AFRITAC South	
		<b>Capacity Building / Training</b>	<b>Capacity Building / Training</b> Development of recommendations for the strengthening of the ZAMMOD model, including improved management of data Develop capacities to create revenue forecasts following on from the AFRITAC South trainings Develop capacities to review and update the revenue forecasting module in accordance to changing needs	





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<b>Working Group 2</b>	<b>Procurement &amp; Investment Planning</b>	<b>Budget Plan in line with investment appraisal framework</b>	<b>Business Process / Strategic advice</b>	<b>Business Process / Strategic advice</b>
			Assist BO to define gatekeeper function for accepting appraised projects into the MTEF process	Advisory on the inclusion of PIP/MTEF integration templates and guidance texts for integrating MPSAs IPs and the overall PIP into MPSA Budget Policy Papers as part of MTEF re-engineering proposals in the NPBA regulations
			Assist Public Investment Planning Department (PIPD) to train and support MPSAs to play their role in the Public Investment Management System (PIMS)	Advisory: Incorporate the cost of completing PIP projects already started and their Operations and Maintenance (O&M) costs when they are completed into MPSA "base budget" estimates to ascertain more accurate estimate of fiscal space to guide Cabinet decision making at BPCP and Green Paper stages
			Assist PIPD, in conjunction with SMART Zambia, to develop IT options to support implementation PIMS business processes	Assist Public Investment Planning Department (PIPD) to train and support MPSAs to play their role in the Public Investment Management System (PIMS)
			<b>Capacity Development Strategy / Implementation Plan</b>	<b>Capacity Development Strategy / Implementation Plan</b>
			Assist Public Investment Planning Department (PIPD) to draft project appraisal training materials (Sector specific)	Engage a consultancy through the STEP to raise the capacity of PIPD to work with MPSAs to undertake project appraisals for 8NDP and IPs and to incorporate their investment projects into their BPPs
			Assist PIPD to develop project appraisal training modalities	Incorporate integration of PIP with the MTEF /Budget process in the NPBA regulations
			<b>Capacity Building / Training</b>	<b>Capacity Building / Training</b>
			Support training in the three line ministries in project appraisal	Use STEP consultancy to build PIPD capacity.
			Strengthen capacity in BO on gatekeeper function as part of MTEF process	Assist BO/PIPD to train MPSAs to use templates to incorporate their IPs into their BPPs as documented in the NPBA regulations
	<b>Roll-out of Electronic Government Procurement (E-GP)</b>	<b>Business Process / Strategic advice</b>	<b>Business Process / Strategic advice</b>	
		Engage ZPPA on preparation of further e-GP roll-out modalities	On hold due to planned tender for a new e-GP system	
		<b>Capacity Development Strategy / Implementation Plan</b>	<b>Capacity Development Strategy / Implementation Plan</b>	
		Support to develop e-GP roll-out strategy eg. review of solicitation documents, digital learning modules	Support to e-GP roll-out by conducting helpdesk training, integrating SSD into e-GP, and conducting e-GP ToT	
		-	Assist ZPPA to integrate procurement planning into the budgeting process as required by the Public Procurement Act	
		<b>Capacity Building / Training</b>	<b>Capacity Building / Training</b>	
		Support e-GP user training in 3 Ministries	-	
		Support capacity building to develop procurement plans in 3 Ministries	Support capacity building to develop procurement plans in 3 Ministries in accordance with the requirements outlined in the PPA	
		<b>Business Process / Strategic advice</b>	<b>Business Process / Strategic advice</b>	
		Conduct study on efficient methods for institutionalising use of benchmark pricing in public procurement	On demand: assist ZPPA with professionalising the mechanism for prevailing rates and price index	
<b>Benchmark Pricing / Prevailing Market Rates</b>	Advice on development of sustainable methods for continuous benchmark pricing / availability of information on prevailing market rates			
	<b>Capacity Development Strategy / Implementation Plan</b>	<b>Capacity Development Strategy / Implementation Plan</b>		
	Support development of an implementation plan to ensure value for money in public procurement and investment	Assist ZPPA with organisational development support to enable ZPPA to implement the CD Strategy		
	<b>Capacity Building / Training</b>	<b>Capacity Building / Training</b>		
		Support the development of capacities to implement the plan		





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Processes		Working Group 2: support to achieve transparent, accountable and credible management and execution		
		2018 - 06/2021	07/2021-12/2022	
Working Group 2	Financial Management	Payroll management	<b>Business Process / Strategic advice</b> Continued facilitation support for payroll process improvement and data clean-up, and the reorganization process for the transfer of payroll management to MoF	<b>Business Process / Strategic advice</b> Completed; new support possible after review of workflow in PMEC by AG based on GFG payroll process workflow analysis
			<b>Capacity Development Strategy / Implementation Plan</b> Support to improve the definition and communication of payroll responsibilities including enhanced separation of duties	<b>Capacity Development Strategy / Implementation Plan</b> Pending; to be discussed with ST/AG in light of IMF requirements
		Manage commitments and prevent arrears	Support implementation of enhanced routines for monthly payroll validation and trend analysis in 3 Ministries	
			<b>Capacity Building / Training</b>	
			<b>Business Process / Strategic advice</b> Conduct baseline study of existing commitment management systems and linkage to arrears monitoring systems	<b>Business Process / Strategic advice</b> Support AG reconciliations of commitment and arrears in MPAs in preparation for upload in IFMIS when Commitment Module is activated
			<b>Capacity Development Strategy / Implementation Plan</b> Advise on development of improvement plan according to baseline in the selected Line Ministries	<b>Capacity Development Strategy / Implementation Plan</b> Pending; to be discussed with ST/AG in light of IMF Conditionalities
	International Accounting Standards	<b>Capacity Building / Training</b>	<b>Capacity Building / Training</b>	
		<b>Business Process / Strategic advice</b> Support Accountant General's Financial Reporting and Information (FRI) to plan for additional / improved disclosures, particularly on liabilities	<b>Business Process / Strategic advice</b> Support Accountant General's Financial Reporting and Information (FRI) to plan for additional / improved disclosures, particularly on liabilities, performance based reporting in line with OBB	
		Conduct baseline study on procedures for reporting on arrears 3 Ministries	Support AG review and update procedures for reporting on arrears in the 3 line ministries	
		<b>Capacity Development Strategy / Implementation Plan</b> Advice on improving MoF guidance	<b>Capacity Development Strategy / Implementation Plan</b> Routine advise on guidelines and circulars issued by AG's office to MPAs on accounting procedures and reporting	
		Assess gaps in capacities in 3 Ministries to be able to implement guidance	Dropped; Covered by other CP activities (WB)	
		<b>Capacity Building / Training</b> Training in liabilities recording and reporting in the 3 Ministries	<b>Capacity Building / Training</b> Support AG develop templates in line with reporting standards e.g IPSAS Cash/Accrual	
Reporting	On time and comprehensive / useful financial reports	<b>Business Process / Strategic advice</b>	<b>Business Process / Strategic advice</b>	
		Prepare baseline study on the reporting framework from MPSAs to MoF	Assist AG to reengineer his reporting process to align them with OBB budgeting standards	
		Support IFMIS / PMEC (payroll) reporting inventory, identifying issues and gaps		
		<b>Capacity Development Strategy / Implementation Plan</b> Advise on development of an MPSA financial reporting improvement plan according to the baseline	<b>Capacity Development Strategy / Implementation Plan</b> Advise on development of an MPSA financial reporting improvement plan according to new OBB process	
		Assess capability gaps in the 3 Ministries to achieve the financial reporting improvement plan		
		Assess capabilities to address issues and gaps in IFMIS and PMEC reports		
Internal Control / Audit	Risk management	<b>Capacity Building / Training</b>	<b>Capacity Building / Training</b>	
		-	Train accounting staff on OBB budget formulation and aligned reporting standards	
		<b>Business Process / Strategic advice</b> Engage new Risk Management Department (RMD) on operationalisation of Risk Management Framework (RMF)	<b>Business Process / Strategic advice</b> Support development of Risk Management Guidelines and Treasury Regulation /Circular	
		Support to determine baseline status of risk management in the 3 Ministries	Support the development of Risk Registers in the 3 line ministries	
		<b>Capacity Development Strategy / Implementation Plan</b>	<b>Capacity Development Strategy / Implementation Plan</b>	
		Support RMD to develop risk management training	Support RMD staff professional training (IRMZ or online training) to build capacity for the department to conduct mentorship /trainings for MPAs	
	Assist in tailoring the training to the 3 Ministries	Assist in tailoring materials developed and training format to suit the 3 Ministries- Health Agriculture and Energy		
	<b>Capacity Building / Training</b> Support training of trainers in RMD	<b>Capacity Building / Training</b> integrated in above CDS		
	Assist in training of 3 Line Ministries	integrated in above CDS		
	Controller of Internal Audit Strategic Plan	<b>Business Process / Strategic advice</b> Support development of the Department Strategic Plan	<b>Business Process / Strategic advice</b> superseded by RM Guidelines	
<b>Capacity Development Strategy / Implementation Plan</b>		<b>Capacity Development Strategy / Implementation Plan</b>		
Support implementation of two items in the Strategic Plan		superseded by RM Guidelines		
<b>Capacity Building / Training</b>		<b>Capacity Building / Training</b>		



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Processes		Working Group 2: support to achieve transparent & accountable intergovernmental fiscal relations		
		2018 - 06/2021	07/2021-12/2022	
Working Group 2	Local government Financial reporting	Accounting standards	<b>Business Process / Strategic advice</b> Assist in engaging stakeholders to update LG accounting standards	<b>Business Process / Strategic advice</b> complete
			Support in documenting agreed LG accounting standards	complete
			<b>Capacity Development Strategy / Implementation Plan</b> Support development of modalities for building capacity to comply with these standards	<b>Capacity Development Strategy / Implementation Plan</b> Support AG's office to review LA compliance with standards
		Chart-of-Accounts	<b>Capacity Building / Training</b> D4D/ World Bank Component 3	<b>Capacity Building / Training</b>
			<b>Business Process / Strategic advice</b> Engagement, in consultation with D4D, with DAG (LG), IFU, MLG to develop LG chart of accounts	<b>Business Process / Strategic advice</b> Support AG provide advise to Local Authorities of financial accounting and reporting standards- IPSAS Cash to Accrual
			<b>Capacity Development Strategy / Implementation Plan</b> Support MoF/ MLG to develop a plan to roll out LG chart of accounts to local councils	<b>Capacity Development Strategy / Implementation Plan</b> Developing Chart-of-Accounts (COA) to be supported if requested
		Reporting Routines & Templates	<b>Capacity Building / Training</b> D4D/ World Bank Component 3	<b>Capacity Building / Training</b>
			<b>Business Process / Strategic advice</b> Support the IFU/MLG, in conjunction with D4D, to develop multi-user LG-MIS	<b>Business Process / Strategic advice</b> -
			Assist IFU/MLG in refining data collection modalities, templates and reporting processes	Support AG to provide advise to Local Authorities of financial accounting and reporting standards
	<b>Capacity Development Strategy / Implementation Plan</b> Support IFU to develop a plan to roll out reporting requirements			
	<b>Capacity Building / Training</b>		<b>Capacity Building / Training</b>	
	Intergovernmental Fiscal Architecture (IFA)	Specific-purpose grants formula	<b>Business Process / Strategic advice</b> Support to identify sectors, stakeholders and data sources for formula development	<b>Business Process / Strategic advice</b> complete
			Assist in consultative processes to develop formulas for selected sectors with identified stakeholders	complete
			In conjunction with D4D, facilitate review of LGEF	complete
			<b>Capacity Development Strategy / Implementation Plan</b> Assist IFU to sensitize on nature and purpose of grants and rationale for different formulas	<b>Capacity Development Strategy / Implementation Plan</b> complete
			Assist IFU to incorporate LGEF review findings into the redesign of the LGEF	complete
			<b>Capacity Building / Maintenance</b> Support IFU to maintain agreed formulas and manage the redesigned LGEF	<b>Capacity Building / Maintenance</b> complete
Expenditure assignments / work force planning		<b>Business Process / Strategic advice</b> Assist IFU and coordinate with Health and Agriculture to deconcentrate resources to district level as precursor of devolution and integrate into MTEF ceilings	<b>Business Process / Strategic advice</b> Advisory on Sector Grants including possible revision of intergovernmental fiscal architecture	
		Assist IFU / DAG and PSMD to review, in conjunction with other key stakeholders, sector decentralisation plans according to the Staff Establishment and prepare for the transfer of positions to councils	Addressed by D4D	
		<b>Capacity Development Strategy / Implementation Plan</b> <b>Capacity Building / Training</b>	<b>Capacity Development Strategy / Implementation Plan</b> <b>Capacity Building / Training</b>	
Revenue assignment		<b>Business Process / Strategic advice</b> Support IFU to monitor council own source revenues under the LG-MIS	<b>Business Process / Strategic advice</b> Dropped	
		Engage stakeholders to revise or broaden modalities for revenue sharing e.g. Mineral Royalties, toll fees	Engaging stakeholders on various topics through conducting 'climate talks'	
		<b>Capacity Development Strategy / Implementation Plan</b> <b>Capacity Building / Training</b>	<b>Capacity Development Strategy / Implementation Plan</b> <b>Capacity Building / Training</b>	



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Working Group 4	Processes	Working Groups 3 & 4: domestic resource mobilisation			
		2018 - 06/2021	07/2021-12/2022		
			<b>Business Process / Strategic advice</b>	<b>Business Process / Strategic advice</b>	
Working Group 4	Tax Service Delivery	E-QMS	<b>Capacity Development Strategy / Implementation Plan</b> Development of a plan for the introduction of EQMS	<b>Capacity Development Strategy / Implementation Plan</b> concluded	
			<b>Capacity Building / Training</b>	Sequenced Implementation - Office 1 Livingstone	concluded
				Sequenced Implementation - Office 2 Chipata	
		Sequenced Implementation - Office 3 Solwezi			
		Tax-on-phone / Tax-on-app	<b>Business Process / Strategic advice</b>	<b>Capacity Development Strategy / Implementation Plan</b> Development of implementation plan for the extension of tax on phone (inclusion of payment option via mobile money as well as the integration of customs services)	<b>Capacity Development Strategy / Implementation Plan</b> Development of implementation plan for the extension of tax on phone (inclusion of payment option via mobile money as well as the integration of customs services)
				<b>Capacity Building / Training</b>	Development of implementation plan for a "tax-on-app" application for smart phones
	Inclusion of ZRA developers in the development process for tax on app (training on the job)				concluded
	Inclusion of ZRA developers in the development process for the tax on phone extension (training on the job)				
	Tax service delivery strategy and outreach		<b>Business Process / Strategic advice</b>	Enhance service outreach of ZRA and establishing new service channels, creating opportunities for tax payer education, tax payer registration and revenue generation	Included in the development of the Customer Experience Plan (CXP) - see below
				Procurement of 2 Mobile Tax Offices	Procurement of 2 Mobile Tax Offices
		Piloting and evaluation of Mobile Tax Offices		Piloting and evaluation of Mobile Tax Offices	
		Procurement of additional Mobile Tax Offices after successful pilot		Programme duration does not suffice for the procurement of additional Mobile Tax Offices	
		<b>Capacity Development Strategy / Implementation Plan</b> Development of a customer experience strategy (CES)		<b>Capacity Development Strategy / Implementation Plan</b> Development of a Customer Experience Plan (CXP)	
		<b>Capacity Building / Training</b>		Support with the implementation of selected measures from the CXP	Support with the implementation of selected measures from the CXP
			Support with the implementation of selected measures from the CXP	Support with the implementation of selected measures from the CXP	
			Training of ZRA staff on management of the Mobile Tax Offices	Training of ZRA staff on management of the Mobile Tax Offices	
			Development of an e-learning pilot course for "customer service" on atingi	Development of an e-learning pilot course for "customer service" on atingi	
			Risk Management	<b>Business Process / Strategic advice</b>	Support in improving quality and the efficiency of risk management
Implementation of activities (e.g. usage of risk parameters, risk profile analysis, usage of third party information, Develop and implement selected industry specific benchmarks and averages)					Development of a benchmarking database on the identified sectors and taxpayers and possible automation process of this process
Support in developing business case		concluded			
Support in preparing project initiation documents	concluded				
	Support in developing and renewing Action Plan	complete: Support in developing and reviewing of the taxation of large enterprises (TLE) project plan			
	Monitoring and evaluation of the action plan	Developing a TLE change management plan			
Compliance of Large Tax Payers	<b>Capacity Development Strategy / Implementation Plan</b>	Monitoring and evaluation of the action plan	Monitoring and evaluation of the TLE project plan on a monthly basis		
		<b>Capacity Building / Training</b>	Support to the BIDA Team (Analytical Service Center - ASC) regarding the user requirements for the auditors	Support to the implementation of the TLE Change Management Plan	
			Support to the implementation of the TLE Change Management Plan	Support to the implementation of the TLE Change Management Plan	
	Training measures regarding the efficient usage of the feedback mechanism and efficiency of risk parameters for case selection		Training measures regarding the efficient usage of the feedback mechanism and efficiency of risk parameters for case selection		
	Audit	<b>Business Process / Strategic advice</b>	Support in developing business case	concluded	
			Support in preparing project initiation documents	concluded	
Support in developing and renewing TLE Project Plan			Support transfer from manual to e-audit		
Support transfer from manual to e-audit			Support to the implementation of BEPS recommendations (if partner request is renewed)		
Implementation of pilot project BEPS recommendations			Support to the review of the TaxOnline 2 Audit module		
Support to "climate talks" between ZRA and the Zambian Association of Manufacturers (ZAM)			Support to pilot "joint audits", including direct taxes, indirect taxes and customs		
<b>Capacity Development Strategy / Implementation Plan</b>		Support to "climate talks" between ZRA and Chamber of Mines in Zambia	Support to "climate talks" between ZRA and Chamber of Mines in Zambia		
		Development of a change management plan for TLE	Development of a change management plan for TLE		
		<b>Capacity Development Strategy / Implementation Plan</b> Monitoring and evaluation of the action plan	<b>Capacity Development Strategy / Implementation Plan</b> Monitoring and evaluation of the TLE project plan on a monthly basis		
		<b>Capacity Building / Training</b>	<b>Capacity Building / Training</b> Support revision and development of internal trainings	<b>Capacity Building / Training</b> Development of training modules on the use of analytical tools in audits	
			Implementation of activities (e.g. training in the field of optimizing audit procedures; usage of analytic tools, coaching for auditors)	Development of training modules on the use of analytical tools in audits	
			Development of an onboarding manual for new auditors in line with existing audit manuals in direct taxes (DT), indirect taxes and excise (ITE)	Development of an onboarding manual for new auditors in line with existing audit manuals in direct taxes (DT), indirect taxes and excise (ITE)	
Enforcement	<b>Business Process / Strategic advice</b>	Conduct trainings on the usage of analytical tools, including new audit techniques	Conduct trainings on the usage of analytical tools, including new audit techniques		
		Specific on-the-job-trainings (mentoring on the application of analytical tools)	Specific on-the-job-trainings (mentoring on the application of analytical tools)		
		Support to audit trainings in specialised areas such as permanent establishments, high net worth individuals, extractives	Support to audit trainings in specialised areas such as permanent establishments, high net worth individuals, extractives		
	<b>Capacity Development Strategy / Implementation Plan</b>	Support in developing and implementing a debt reduction strategy	concluded		
		Support in developing business case	concluded		
		Support in preparing project initiation documents	concluded		
<b>Capacity Building / Training</b>	Support to the revision of enforcement processes and standards	Support to the revision of enforcement processes and standards			
	Providing support in cleaning up the current debt stock (6 years issue)	Providing support in cleaning up the current debt stock (6 years issue)			
	<b>Capacity Development Strategy / Implementation Plan</b> Support in developing and renewing Action Plan	<b>Capacity Development Strategy / Implementation Plan</b> Support in developing and reviewing the TLE project plan			
Monitoring and evaluation of the action plan	Monitoring and evaluation of the TLE project plan on a monthly basis	Monitoring and evaluation of TLE project plan on a monthly basis			
	<b>Capacity Building / Training</b>	<b>Capacity Building / Training</b>			



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<b>Working Group 3</b>	Tax Data Analysis	BIDA	<b>Business Process / Strategic advice</b>	<b>Business Process / Strategic advice</b>	
			Advise on BIDA Scoping, Roadmap, iteration approach and expected results	concluded	
			Advise in developing the Business architecture and Phased approach		
			As-Is and To-Be analysis leading to the BIDA Roadmap, Implementation plan		
			Draft ToR for hardware, software & Technical Assistance		
			Quick-Win : Procure Hardware & software		
			Quick-Win : Install, Test, Go-Live with Quick-Win solution		
			Quick-Win : Procure SQL & DW awareness training		
			Quick-Win : Operate & Assess results		
			BIDA : Procure Final Hardware		
			BIDA : Procure software DW and BI		
			BIDA : Install, test and go live with DW (Back-end)		
			BIDA : Install, test and go live with BI (Front-end)		
			BIDA : Data architecture discovery per Customs, Excise, Tax		Advise on a data model for taxes; Creation of a data architecture based on the evaluation of the quick win results and other documents
			BIDA : Data sets modelling per Customs, Excise, Tax		
			Advise on Data model for Customs & Tax ; Creation of the Data Architecture		
			BIDA TA : Identify Data sets for Iteration 1 (Asycuda/TaxOnLine)	concluded	
			BIDA TA : Create Prototype, Create Reports, dashboards and operate	Integration of customs data into BIDA (iteration 1)	
			BIDA TA : Assess Results		
			BIDA TA : Identify Data sets for Iteration 2	BIDA TA : Identify data sets for Iteration 2 and implement them	
			BIDA TA : Operate BIDA with Iteration 2		
			Mid-term Evaluation of results and recommendations for next iteration		
			BIDA TA : Identify Data sets for Iteration 3 - to be determined		
				Review of the risk module (risk engine) at ZRA	
			If requested by ZRA: migration of risk engine from TaxOnline 2 to BIDA		
			Integration of additional tax data sources into BIDA (e.g. electronic fiscal devices)		
			Integration of first external data sources from non-ZRA government institutions into BIDA (e.g. car registration etc.) to develop 360 degrees perspective on taxpayer		
			Support to the introduction of a user architecture for BIDA data and reports (BIDA governance)		
	Analysis of ZRA's overarching IT-architecture and identification of reform needs				
<b>Capacity Development Strategy / Implementation Plan</b>	<b>Capacity Development Strategy / Implementation Plan</b>				
<b>Capacity Building / Training</b>	<b>Capacity Building / Training</b>				
BIDA : Admin & End user training DW (Back-End)	concluded				
BIDA : Admin & End user training BI (Front-End)					
Data Cleansing	<b>Business Process / Strategic advice</b>	<b>Business Process / Strategic advice</b>			
	Draft ToR for Data Quality and Data protection	concluded			
	Procure TA				
	As-Is analysis on data quality				
	Analysis of the Private data protection in the context of Big Data usage in ZRA for fiscal purposes				
	Analyse recommendations, draft implementation plan				
	Support implementation plan as agreed				
	Evaluation of the results and way forward				
	Iteration 0: Evaluation of the results				
	<b>Capacity Development Strategy / Implementation Plan</b>		<b>Capacity Development Strategy / Implementation Plan</b>		
	<b>Capacity Building / Training</b>		<b>Capacity Building / Training</b>		
		Provision of trainings on the use of statistical tools (e.g. Python, R etc)			