**DATA QUALITY PERFORMANCE INDICATORS**

Ghana Revenue Authority is the administration charged with the task of assessing, collecting and accounting for tax revenue in Ghana. Since the integration of the four revenue institutions namely Customs, Excise and Preventive Service (CEPS), The Internal Revenue Authority (IRS), Value Added Tax Service (VATS), and Revenue Agencies Governing Board (RAGB).

Vision: Ghana Revenue Authority vision seeks to maximize revenue for national development in a transparent, fair, effective and efficient manner. This is to ensure a world-class revenue administration is achieved for professionalism, integrity and excellence.

Key areas:

1. Accuracy and Completeness:

The Ghana Revenue Authority has to ensure that the percentage of data fields submitted are accurate and free from errors. Also, percentage of missing or incomplete should be minimized.

The Ghana Revenue Authority has to ensure that the percentage of duplicate records identified and removed. Also, the percentage of incorrect tax calculations identified.

The Ghana Revenue Authority has to ensure that the percentage of data records that are consistent across different sources.

1. Time consciousness:

The Ghana Revenue Authority has to ensure that the time taken to collect, process, and deliver data to stakeholders. Also, the should be periodic updates to ensure data reflects current information.

The Ghana Revenue Authority has to ensure On-Time Filing Rate: Percentage of taxpayers who file their returns on time and the percentage of taxpayers who make payments on time.

1. Efficiency and Cost:

The Ghana Revenue Authority has to ensure low cost is incurred to process each unit of data. Also, time spent on identifying and correcting data errors should be minimize but effective.

The Ghana Revenue Authority has to ensure that the percentage of data processing tasks are automated and also, ensure that Resource Utilization Rate are minimised for data management activities.

1. Compliance and Security:

The Ghana Revenue Authority has to ensure that the number of data security breaches or incidents per unit of time is minimised to ensure effective compliance duties success rate.

The Ghana Revenue Authority has to ensure the effectiveness of data governance processes in ensuring data quality and data processing activities that comply with privacy regulations.

**Administrative data points the Ghana Revenue Authority should prioritize for achieving for the next five years.**

To enhance its operations and improve tax compliance over the next five years, the Ghana Revenue Authority (GRA) should prioritize the following five administrative data points:

1. Taxpayer Identification and Registration Data

A comprehensive and accurate taxpayer registry is crucial for effective tax administration. By prioritizing the collection and maintenance of taxpayer identification data, GRA can ensure that all eligible taxpayers are registered and accounted for. This would facilitate better tracking of tax obligations and compliance, reduce tax evasion, and improve revenue collection.

2. Transaction Data from Businesses

Justification: Collecting detailed transaction data from businesses (including sales, purchases, and other financial activities) allows GRA to analyse economic activities more accurately. This data can help identify potential tax liabilities, assess compliance levels, and detect discrepancies in reported income. Enhanced transaction data will also support risk-based auditing and enforcement efforts.

3. Compliance and Audit Records

Maintaining detailed records of compliance checks, audits, and their outcomes is vital for understanding taxpayer behaviour and identifying areas for improvement. By analysing these records, GRA can develop targeted strategies to enhance compliance, reduce non-compliance rates, and allocate resources more efficiently for audits and enforcement actions.

4. Revenue Collection Data

Monitoring revenue collection data by sector, region, and tax type is essential for assessing performance and identifying trends over time. This information can help GRA evaluate the effectiveness of tax policies, identify sectors with low compliance rates, and adjust strategies accordingly. Additionally, it provides insights into economic growth and helps forecast future revenue.

5. Public Awareness and Education Metrics

Understanding the effectiveness of public awareness campaigns and educational initiatives is key to improving taxpayer compliance. By collecting data on outreach efforts, such as attendance at workshops or surveys on taxpayer understanding of obligations, GRA can tailor its communication strategies to better inform taxpayers about their responsibilities and the benefits of compliance.

Conclusion

By prioritizing these administrative data points, the Ghana Revenue Authority can enhance its operational efficiency, improve compliance rates, and ultimately increase revenue collection. These data points will provide a solid foundation for evidence-based decision-making and strategic planning over the next five years.