1. Basic Information

1.1. CRIS Number: 
1.2. Title : Introduction of Quality Management in the Revenue Administration
1.3. Sector : Taxation
1.4. Location : Ankara – TURKEY

1.5. Implementing Agency:

The Central Finance and Contracts Unit (CFCU) will be Implementing Agency and will be responsible for all procedural aspects of the tendering process, contracting matters and financial management, including payment of project activities.

The TRA will provide office accommodation and the usual equipment facilities for the project. All required training will be conducted in the TRA Department of Taxpayer Services.

The Head of the CFCU will act as Programme Authorizing Officer.

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06580 Söğütözü/Ankara Türkiye

1.6. Beneficiary (including details of SPO):

Turkish Revenue Administration

The contact person on behalf of the beneficiary institution is:

Mr. Nazmi KARYAĞDI
Tel: +90.312.415 3491
Fax: +90.312.415 2845
E-mail: nkaryagdi@gelirler.gov.tr

1.7. Overall cost: 1.184.300.-EUR
1.8. EU contribution: 1.184.300.-EUR
1.9. Final date for contracting: 2 years after the signature of the Financing Agreement
1.10 Final date for execution of contracts: 4 years after the signature of the Financing Agreement
1.11 Final date for disbursements: 5 years after the signature of the Financing Agreement
2. OBJECTIVES

2.1. Overall Objective

To improve the administrative capacity and efficiency of the tax administration in line with the Fiscal Blueprints. This project constitutes a considerable element in the efforts of the TRA to align the Turkish Tax System with that of the EU directives.

2.2. Project Purpose

The project purpose is to educate human sources of TRA in order to improve the quality of taxpayer services. So, the voluntary compliance with the tax system and an increase in the tax revenues will be maintained.

2.3. Link with AP/ NPAA / EP/ SAA

Accession Partnership (AP)

The Helsinki European Council in December 1999 decided that: "Turkey is a candidate State destined to join the Union on the basis of the same criteria as applied to the other candidate States. Building on the existing European Strategy, Turkey, like other candidate States, will benefit from a pre-accession strategy to stimulate and support its reforms." Following this decision, in 2001, the Accession Partnership with Turkey was adopted by the Council of the European Union was approved by the Government of Turkey.

This project proposal is linked to the priority areas for Turkey’s membership process, as underlined in the Accession Partnership.

In the Accession Partnership, “modernize and strengthen the tax administration with a view to increasing taxpayers’ compliance and to improving the collection of tax revenues.” is stated as a short term priority about taxation related issues.

In addition to this, “continue strengthening and modernizing the tax administration in order to improve collection of tax revenues.” is stated as a medium term priority.

The application of the “Excellence Model” as a tool, training of human resources of the TRA and establishment of the taxpayer services departments at all local tax offices directorates to achieve the Fiscal Blueprints benchmarks will provide the best opportunity for better taxpayer service and overall quality within the administration to address these priorities.

National Programme for the Adoption of the Acquis (NPAA)

After the approval of the Accession Partnership by the Council and the adoption of the Framework Regulation on February 26, 2001, Turkey started to fulfill its obligations to adopt
and implement the EU acquis in short and medium term. In this regard the Turkish government announced NPAA on March 19, 2001. And, the revised version of NPAA was published in the Official Gazette dated 24 July 2003.

As long as NPAA is concerned, the following priorities in the field of taxation have been highlighted by the NPAA:

- Ensuring the voluntary compliance of taxpayers with the tax system
- Making the tax administration’s organizational structure more functional

NPAA indicates that more projects will be developed to encourage the voluntary compliance of taxpayers and therefore to improve the revenue collection capacity of the Turkish taxes authority.

This Project is designed to address these two issues by reorganizing the tax administration structure, providing high quality service to taxpayers and improving relations between taxpayers and tax administration and also between tax administration and its employees to strengthen the capacity and efficiency of the Tax Administration.

The strategic objectives of this Project are also in line with the EU Fiscal Blueprints and their realization will help to modernize and strengthen the tax administration capacity and therefore to increase taxpayers’ compliance and to improve collection of tax revenues.

The implementation of the Excellence Model of EFQM will also greatly contribute in the process of accession to the European Union by strengthening the dialogue between EU Member States and Turkey on tax administration issues along the line recommended by the EU fiscal blueprints and described in the Guidance Note for Taxation Reform and Modernisation Programme for CEEC’s.

2.4. Link with Multi-annual Indicative Planning Document (MIPD)

The Multi-annual Indicative Planning Document (MIPD) for the period 2007 - 2009 foresees a financial envelope for EU assistance to Turkey. Especially linked to the Component I: Transition Assistance and Institution Building, it is stated that Institution Building support may also be provided in the area of the Taxation acquis, (alignment in excise duties and VAT, anti-avoidance and anti-evasion measures, exchange of electronic data with the EU and its Member States). In the area of further harmonization of the legislation, voluntary compliance is the main emphasis of the project by improving the tax payer services especially in the local level of the TRA in order to ensure anti-avoidance and anti-evasion measures.

2.5. Link with National Development Plan (where applicable)

9th Development Plan (2007-2013) stated that the ratio of total tax payments of enterprises to their gross profits is still high compared to the OECD average. Additionally, this plan mentioned that due to the complexity of the tax system and the enormous numbers of taxes to be paid, the cost of tax transactions still maintains its high level. As well as one of the objective of project is simplifying the processes of tax transactions, the cost of tax transactions will be reduced.
2.6. Link with national/sectoral investment plans (where applicable)

The vision, mission and the objectives of the Strategic Plan of the TRA covering 2007-2009 period should be assessed within the context of the priorities of this project.

The related objectives and sub-targets of the Strategic Plan of TRA with this project

- To improve the voluntary compliance
  - Improving the quality of tax-payer services continuously and developing new services options.
  - Simplification and standardization of the taxpayers transactions
  - Increasing the taxation awareness

- To improve the services quality
  - Improving the human resources
  - Developing organization structure and working processes

Moreover, one of the objectives of the Strategic Plan of TRA is ‘making the TRA more participant and productive organization in a global perspective’. In this sense, this objective and the sub-targets of this objective are directly in line with this project. ‘To make the TRA a model in the framework of EFQM and to stand it as a candidate in the European Quality Award in 2010’ is mentioned in the Strategic Plan as a sub-target. While one of the basic notions of the EFQM is international collaboration, the last strategy of the Strategic Plan is ‘accessing to the platforms as the EU, OECD and the others international organizations in order to cooperate with the other tax administrations.

3. Description of project

3.1. Background and justification:

The Turkish Revenue Administration (TRA) of the republic of Turkey was established on the date of 16.05.2005. The legal basis of the TRA is ‘Law on Organization and Tasks of Presidency of Revenue Administration’ No. 5345 (Official Gazette (OG) No. 25817, dated 16.05.2005). While TRA was a Directorate General (DG) of Ministry of Finance (MoF) before the above mentioned Law, with this reorganization arrangements, TRA became a dependent establishment of MoF. With its new structure, TRA has gained a corporate identity producing new taxpayer-focused solutions and targeting a mission that serves taxpayer with a quality and efficiency approach by giving priority to taxpayer rights.

The main features of TRA can be summarized as:

- Semi-autonomus legal status,
- Taxpayer-oriented organisation,
- Efficient and effective cooperation with related national institutions and international counterparts,
- Basic strategic task: Voluntary Compliance,
- Efficient taxpayer services policy,
- Hierarchic unity among the central and local units,
- Appropriate distribution of responsibilities and authorities,
- Clear definition of roles and responsibilities of the managers.
The TRA is responsible for implementation of state revenue policy determined by the MoF. The main tasks of TRA are easing voluntary compliance of taxpayers and providing taxpayer services, taking necessary measures concerning protection of taxpayer rights and establishment of taxpayer-TRA relationships on a trusty basis, informing taxpayers about their rights and obligations derived from tax legislation, participating in the preparation of legislation on state revenue policies, taking necessary measures to reduce conflicts and to harmonise implementation, cooperating with other institutions and organizations for the implementation of revenue laws and carrying out data exchange, following international developments and cooperating with the EU, international organizations and other states. Increasing the quality, making career plans and measuring the performance of its human resources, preparing organisational ethic rules in the framework of rules determined by the Board of Ethic Rules for Civil Servants and announcing these rules to the employees and taxpayers are other related tasks of the TRA. (See Annex – 3 : At the central level and local level the institutional structure of TRA )

Nonetheless with signing of the National Programme for the Adoption of the Acquis (NPAA) in 2003, the Government of the Republic of Turkey indicated a strong commitment to the EU integration process. In the area of taxation, the basic aim of tax policies is to constitute a tax system which derives adequate amount of income for public expenses, realizes effective and just distribution of tax burden and be consistent with international norms.

Factors affecting the compliance of taxpayers to the tax system have been scrutinized by the “Taxpayers Trend Survey” conducted with the collaboration of the Department of Industrial and Organizational Psychology at the Middle East Technical University. As a result of this survey, the factors affecting the voluntary compliance of taxpayers are collected around at the following two points:

- personal characteristics
- impersonal characteristics

When personal characteristics of taxpayers such as training level, income level, occupations and other demographic factors are taken into account, the result of developing different taxpayer strategies are brought about.

On the other hand; tax ethics, the attitudes of other taxpayers, the adherence to the State, and the usage areas of tax revenues are pointed out as the factors that affect the voluntary compliance of taxpayers to the tax system.

The impersonal characteristics such as tax justice, tax forgiveness, the complexity of the tax system, the uncertainty of taxation system, penalties and the possibility of tax inspections and tax rates are deemed as other factors. Securing the voluntary compliance is aimed to be achieved by concerning the elements affecting each factor.

In this respect, Excellence Model is an instrument in achieving a rise at the monetary results of the tax system as a whole by ensuring employee and taxpayer satisfaction, in enhancing the quality of the inputs of taxation procedure and in making the procedures effective.

In the efforts of developing the voluntary compliance of taxpayers to the tax system, through the Excellence Model, TRA will developed its business processes and achieved to
become an institution that has a taxpayer focused service mentality, coherence in its goals, is administered in the light of preset processes and information sets, ensures the participation and development of employees, adopts the continuous learning and innovative spirit as a corporate culture, progresses the collaboration among the entire stakeholders and has the knowledge of its corporate and social responsibilities.

By means of this model; TRA, which is in the accession process to the European Union, will has been performed its organizational self-assessment, determined its deficient points which are open to amendment and introduced its solution suggestions and would achieve improvement in efficiency, productivity, and quality in terms of all of its functions (taxpayer service, audit, collection).

With this project, the apprehension of taxpayer focused services, which is an EFQM criteria, will be settled. The personnel will have been trained in order to assure that they give taxpayer focused services which will provide taxpayer satisfaction. The administration based on the processes in line with the EFQM criteria, tax transactions will be revised and simplified.

Excellence Model is an effective model that provides the Self-Assessment opportunity and participation of the stakeholders. This model assesses all processes effectively. And it is used in different countries.

3.1.1 Identification of the project

The project consists of two components. One of them is the provision of training on Total Quality Management. The other one is the application of EFQM Excellence Model.

‘Taxpayer Services’ lies at the center of the project. Taxpayer services are operated in a dispersed and unsystematic way and not performed effective and qualified services formerly. It has been conducted by Department of Taxpayer Services, one of the main service units of the TRA in new structure.

Department of Taxpayer Services, which is constituted in structure of the TRA in direction with the taxpayer-focused approach, has been continuing its activities in direction of “acceptance of the tax as a civic duty and facilitation of exercise of tax liability”.

In accordance with taxpayer-focused concept, Taxpayer Services Department facilitates its services in order to get taxpayers to accept tax as a civic duty and ease the process of paying tax by providing a quality customer service.

In view of Fiscal Blueprints criteria, training of human resources at all levels, for the establishment of ‘Suggestion Improvement System’ and ‘Complaint Management System’, setting up the EFQM Excellence Model are to be considered as three different tools in order to achieve the purposes of the project.

The concept of giving taxpayers more qualified service also requires further professionalization of the operations in terms of organization, efficiency and effectiveness and development of staff in terms of quality. In this context, establishment of a Taxpayer Services Center is regarded as a necessity to form an innovative, open to improvement, participant, predicated on teamwork and performance oriented management and taxpayer focused
corporate culture within the human resources, improve code of ethics and create management control mechanisms in order to monitor and measure studies. Also it will be responsible from efficient communication and exchange of information between the central and local units of the TRA.

In this context, the application of EFQM Model is a vital part of being a taxpayer-focused organization, as it helps to fulfill the TRA’s priority of being an organization in line with main principles of transparency, accountability, participation, productivity, effectiveness, and to be attainable and open to criticisms.

According to 2005 Fiscal Blueprint prepared by TAXUD, the Excellence Model is also indicated as a management tool to establish a modern Tax Administration able to achieve goals efficiently and effectively and to meet requirements set by stakeholders and envisaged by law. The Model is described as a system for assessing organizations confirmed by the European Quality Award, allowing the achievement of sustainable excellence in all performance aspects through “leadership-driving policy and strategy, which is delivered through people, partnerships and resources, and processes”.

Due to the fact that TRA has no information about the MSs’s tax administrations applications, instead of implementing the project under a twinning contract, it is considered that it would be more appropriate to get technical assistance for cooperating with non-governmental organizations and professional organizations.

The EFQM Model will facilitate the preparation of different types of projects related to creating a customer focused organization which will ultimately contribute to improvement of tax revenues collection and administrative capacity and effectiveness of Turkish Revenue Administration.

As it is mentioned above, the main legal base of the EFQM Excellence Model is the Strategic Plan. Due to the fact that Strategic Plan covers 2007-2009 period, so-called plan includes objectives and sub-targets directly linked with the ‘EFQM Excellence Model’. Therefore, the sustainability of the project will be ensured by this Strategic Plan. Moreover, both in central and local level there occurs special units controlling this project. In the central organization of the TRA, there is a Department of Taxpayer Services. And this department is responsible with the assessment of the expected project impact. At the local level, Human Resources Group Directorate monitors the implementation of the project. During the implementation and assessment phase, the task of communication with the central level of the TRA is belonging to the Human Resources Group Directorate at the local level. On the other hand the project has itself some features that ensure the sustainability. Firstly, there are some main criteria and sub-criteria in the EFQM Excellence model. The main criteria can not be achieved without realizing the sub-criteria. In this sense, continuity of the model can be provided by this mechanism. Secondly, the model includes sub-criteria indicating the necessity of covering the sources and investment support elements. And lastly, sustainability will be ensured through constant training activities.

3.2 Assessment of project impact, catalytic effect, sustainability and cross border impact (where applicable)
Securing voluntary compliance of taxpayers with the tax system and making the organizational structure of the tax administration more functional is amongst the priorities which is emphasized by NPAA.

This project is prepared in order to fulfill the purpose of actualizing the priorities in the taxation field which is pointed out at the NPAA.

There are so many methods to increase the voluntary compliance of taxpayers to the tax legislation. The main issue of this project is one of these methods which is the improvement of the human resources by training. By doing so, rendering high quality services will become possible. Increasing the quality of the services will be accompanied by a rise in the voluntary compliance of the taxpayers to the tax system, accordingly; an increase in the tax revenues will be accomplished.

The improvement of human resources by training will give rise to specialization, and consequently; the organizational structure of the Revenue Administration will become more powerful. The dignity of a powerful tax administration in the society will increase, and a rise both in the tax consciousness and voluntary compliance of taxpayers will be provided.

The human resources will have been trained periodically in the fields of legislation, communication, taxpayer focused service apprehension. Moreover, the operations will be performed more rapidly, faster, and accurate by simplifying the bureaucratic processes at the tax offices. Thus, rendering high quality services to taxpayers will become possible.

3.3. Results and measurable indicators

The results to be achieved by activities within the scope of this project are as given below.

**Result 1:** Constitution of a new Work Process Manual on improvement and standardization of work processes by quantitative data derived from the data which will be obtained by revising the business processes yearly at the central and local level of the TRA.

**Result 2:** Enhanced voluntary compliance of taxpayers, increased tax collection, simplified tax transactions, increased taxpayer and employee satisfaction.

**Result 3:** Assessing the complaints obtained from Call Center and other channels at the Complaint Management System and finding solutions and assuring the continuous improvement.

**Result 4:** Better communication with taxpayers and increased tax consciousness widespread within public and information flow about tax issues.

**Result 5:** Efficient communication and exchange of information between the central and local level of the TRA through the training facilities.

**Result 6:** Training polices and programmes based on an agreed system for full and proper analysis of the organization’s present and future training needs and priorities.
3.4 Activities:

The following activities will be held within the scope of the project:

Activity 1: Implementation of the Excellence Model in Revenue Administration and provision of Training on Total Quality Management in order to develop a comprehensive, innovative, effective and high quality taxpayer services system.


The number of human resources of TRA is:
- at the central level → 1,527
- at the local level → 42,068

Activity 1.2: Creating a standardized measurement and evaluation system for employee and taxpayer satisfaction through making ‘work description’ and ‘work analysis’.

Activity 1.3: Application of ‘Process Based Management System’ – a sub-criteria of EFQM Excellence Model- through making definitions and analysis of working processes, determination of performance criteria, studies about improvement and standardization of processes.

Activity 1.4: Creation of Suggestion Improvement System by which all taxpayers and employees of Revenue Administration can submit suggestions about legislation, applications and tax administration.

Activity 1.5: Application of Complaint Management System in order to standardize the transmission and solution of complaints and to provide better satisfaction.

3.5 Conditionality and sequencing:

Not applicable

3.6 Linked activities

Not applicable.

3.7 Lessons learned

Turkey has a very long established tradition in Public administration and namely in Tax management. However, Turkey request to become member of the EU, in addition to the recent financial crisis that have affected its economic performance, have increased the need for a modernization of its tax administration. Progresses have been made in the field of alignment with EU legislation and directives, but training of human resources and improvement of tax-payer services is still to be developed.
It is clear from experience gained so far in implementation of EFQM Excellence Model. These success stories come from those organizations that attain the ultimate level of recognition, the European Quality Award.

a.) Excellent organisations comprehensively measure and achieve outstanding results with respect to their people.
b.) Excellent organisations design, manage and improve processes in order to fully satisfy, and generate increasing value for, customers and other stakeholders.
c.) Excellent organisations plan and manage external partnerships, suppliers and internal resources in order to support policy and strategy and the effective operation of processes. During planning and whilst managing partnerships and resources they balance the current and future needs of the organisation, the community and the environment.
# 4. Indicative Budget (amounts in €)

<table>
<thead>
<tr>
<th>Activities</th>
<th>TOTAL PUBLIC COST</th>
<th>SOURCES OF FUNDING</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>EU CONTRIBUTION</td>
<td>NATIONAL PUBLIC CONTRIBUTION</td>
<td>PRIVATE</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>% *</td>
<td>IB</td>
</tr>
<tr>
<td>Implementation of the Excellence Model in Revenue Administration and provision of Training on Total Quality Management in order to develop a comprehensive, innovative, effective and high quality taxpayer services system.</td>
<td>contract 1.1 Service Contract</td>
<td>1.184.300</td>
<td>100</td>
</tr>
</tbody>
</table>
5. Indicative Implementation Schedule (periods broken down per quarter)

<table>
<thead>
<tr>
<th>Contracts</th>
<th>Start of Tendering</th>
<th>Signature of contract</th>
<th>Contract Completion</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contract 1.1 Service Contract for Activity 1</td>
<td>March 2008</td>
<td>September 2008</td>
<td>December 2009</td>
</tr>
</tbody>
</table>

The duration of the project is: 21 months.

All projects should in principle be ready for tendering in the 1ST Quarter following the signature of the FA

6. Cross cutting issues (where applicable)

   6.1 Equal Opportunity

   Equal participation of women and men will be secured through appropriate information and publicity material, in the design of projects and access to the opportunities they offer. An appropriate men/women balance will be sought on all the managing bodies and activities of the programme and its projects

   6.2 Environment

   N/A

   6.3 Minority and vulnerable groups

   According to the Turkish Constitutional System, the word minorities encompasses only groups of persons defined and recognized as such on the basis of multilateral or bilateral instruments to which Turkey is a party. This project has no negative impact on minority and vulnerable groups. It will apply the policy of equal opportunities for all groups including vulnerable groups

ANNEX

1- Log frame in Standard Format
2- Contracted and disbursed by quarter for the project
3- Institutional Framework and The Project Management Structure
4- Reference List of Relevant Laws and Regulations
5- Detailed Implementation Budget
## LOGFRAME PLANNING MATRIX FOR Project Fiche

<table>
<thead>
<tr>
<th>Project Name and Number</th>
<th>Strengthening and Modernizing Turkish Revenue Administration in the process of Accession To The European Union on the basis of the Fiscal Blueprints</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contracting period expires: 2 years after the signature of the Financing Agreement</td>
<td>Disbursement period expires: 5 years after the signature of the Financing Agreement</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Total Budget: 1.184.300 EUR</th>
<th>IPA Budget: 1.184.300 EUR</th>
</tr>
</thead>
</table>

### Overall Objective

To improve the administrative capacity and efficiency of the tax administration in line with the Fiscal Blueprints. This project constitutes a considerable element in the efforts of the TRA to align the Turkish Tax System with that of the EU directives.

### Project Purpose

In the process of integration to the EU, improve the harmonization of the TRA

<table>
<thead>
<tr>
<th>Objectively Verifiable Indicators</th>
<th>Sources of Verification</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Assumptions</th>
<th>Assumptions</th>
</tr>
</thead>
</table>

**Note:** The table structure and content have been reorganized for clarity and readability.
The project purpose is to educate human sources of TRA in order to improve the quality of taxpayer services. So, the voluntary compliance with the tax system and an increase in the tax revenues will be maintained.

- Arising the strong and developable sides of TRA
- Ensuring high quality service given by TRA’s human sources

- Specific studies and analyses done within the Revenue Administration for evaluating taxpayer and employee satisfaction
- Sample surveys and evaluation reports applied to taxpayers in order to get feedback about improvement in quality of taxpayer services and assurance and trust of taxpayers to Administration
- Specific statistics and reports prepared by Revenue Administration about work processes performance
- Specific statistics and reports prepared by Revenue Administration related with satisfaction level of taxpayers

- Financial resources will be provided in order to improve corporate capacity and effectiveness of Revenue Administration,
- Support of top management to project and results.

<table>
<thead>
<tr>
<th>Results</th>
<th>Objectively Verifiable Indicators</th>
<th>Sources of Verification</th>
<th>Assumptions</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Result 1:</strong> Constitution of a new Work Process Manual on improvement and standardization of work processes by quantitative data derived from the data which will be obtained by revising the business processes yearly at the central and local level of the TRA.</td>
<td>• Forming the ‘work standarts’</td>
<td>• Instructions, guidelines and standards related with work processes.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Reducing the complaints of taxpayers</td>
<td>• Sample surveys applied to</td>
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</tbody>
</table>
**Result 2:** Enhanced voluntary compliance of taxpayers, increased tax collection, simplified tax transactions, increased taxpayer and employee satisfaction.

**Result 3:** Assessing the complaints obtained from Call Center and other channels at the Complaint Management System and finding solutions and assuring the continuous improvement.

**Result 4:** Better communication with taxpayers and increased tax consciousness widespread within public and information flow about tax issues.

**Result 5:** Efficient communication and exchange of information between the central and local level of the TRA through the training facilities.

**Result 6:** Training polices and programmes based on an agreed system for full and proper analysis of the organization’s present and future training needs and priorities.

- Increasing the tax revenues
- Improving the work quality

Taxpayers and employee and evaluation reports and specific statistics about these surveys
<table>
<thead>
<tr>
<th>Activities</th>
<th>Means</th>
<th>Costs</th>
<th>Assumptions</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Activity 1:</strong> Implementation of the Excellence Model in Revenue Administration and provision of Training on Total Quality Management in order to develop a comprehensive, innovative, effective and high quality taxpayer services system.</td>
<td>1 Service Contract</td>
<td>1.183.400 EUR</td>
<td></td>
</tr>
<tr>
<td><strong>Activity 1.1:</strong> Training all of the personnel of the TRA about Excellence Model and training all of the personnel about Total Quality, Process Management, Effective Communication, Performance Management, Teamwork and Problem Solving Techniques, Leadership and Motivation. The number of human resources of TRA is; - at the central level → 1,527 - at the local level → 42,068</td>
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<tr>
<td><strong>Activity 1.2:</strong> Creating a standardized measurement and evaluation system for employee and taxpayer satisfaction through making ‘work description’ and ‘work analysis’.</td>
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<tr>
<td><strong>Activity 1.3:</strong> Application of ‘Process Based Management System’ – a sub-criteria of EFQM Excellence Model- through making definitions and analysis of working processes, determination of performance criteria, studies</td>
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</table>
about improvement and standardization of processes.

**Activity 1.4:** Creation of Suggestion Improvement System by which all taxpayers and employees of Revenue Administration can submit suggestions about legislation, applications and tax administration

**Activity 1.5:** Application of Complaint Management System in order to standardize the transmission and solution of complaints and to provide better satisfaction

<table>
<thead>
<tr>
<th>Pre conditions</th>
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<tbody>
<tr>
<td>-Leadership of top management</td>
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<tr>
<td>-Participation of Employees</td>
</tr>
<tr>
<td>-Consistency between taxpayers and the Administration.</td>
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</tbody>
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