



Swaziland Revenue Authority

# STRATEGIC PLAN

2012/13 - 2014/15

A golden starburst graphic containing the text "2014/15".

2014/15



2012/13

*"Raising the Standard"*

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## ABBREVIATIONS

CAPEX	-	Capital Expenditure
COMESA	-	Common Market for Eastern and Southern Africa
CS	-	Corporate Strategy
E-filing	-	Electronic Filing
IT	-	Information Technology
ICT	-	Information and Communication Technology
IRAS	-	Integrated Revenue Administration System
MOU	-	Memorandum of Understanding
PMS	-	Performance Management System
RA	-	Revenue Authority
RA Act	-	Revenue Authority Act of 2008
SIT	-	Strategic Implementation Team
SACU	-	Southern African Customs Union
SADC	-	Southern African Development Community
SLA	-	Service Level Agreement
SRA	-	Swaziland Revenue Authority

## FOREWORD BY THE MINISTER OF FINANCE, HONOURABLE MAJOZI V. SITHOLE



First and foremost, I would like to express my appreciation of the development of the first Strategic Plan of the Swaziland Revenue Authority (SRA) for the period 2012/13 to 2014/15. The SRA has been in existence for slightly over a year and was established during a period when the country was facing serious economic challenges. Under these circumstances, the Authority is challenged to embark on modernization of revenue administration in order to bring in higher levels of revenue at minimal cost.

The strategic drive of the SRA is a simple one: maximizing the collection of public revenues in a manner that reflects maximum efficiency on both the revenue administration and the taxpayer. The mandate of SRA is not a short term one but it is a process of building a strong and sustainable organisation, central to which are the capacitating of staff of the organisation, acquisition of appropriate technologies and the modernisation of SRA procedures and processes. The SRA also seeks to change the taxpaying culture in Swaziland especially through vigorous taxpayer education and engagement, and by the encouragement of voluntary tax and customs compliance. The SRA has therefore crafted this Strategic Plan which seeks to address all these areas which will result in increased revenue mobilisation and improved customer service.

I welcome the stated vision of being “a Modernised, Credible and Customer Centric Revenue Authority”. This vision will be met through four focus areas namely: Cost Efficiencies; Customer Centricity; Human Capital; and

Modernization. The Strategic Plan articulates the values of the SRA, which are consistent with the Government's intention for creating this entity.

As part of their strategic direction, the SRA has embarked on its transformation from using a tax type structure to a function based structure. This entailed establishment of the Domestic Taxes Department and that of Modernization. This will go a long way in ensuring that their mandate is met effectively. I note that they have had to contend with a number of rather significant initiatives including the introduction of the Value Added Tax (VAT) and a new Information Technology System, the Integrated Revenue Administration System (IRAS). While it is heavy on the organization, these initiatives could no longer be delayed. It is my expectation that once introduced, these initiatives will go a long way in enhancing revenue collection and improving customer service.

I am also grateful to Cabinet and Parliament for the support they have rendered to me personally as I went about driving the initiative of establishing the SRA. The advice they gave me went a long way in ensuring that we have an empowered organization that is poised to deliver world class services to the taxpayer. I am even more grateful to His Majesty the King for the leadership, encouragement and support as we went about establishing this organization. This strategic plan is designed to ensure that all the aspirations he articulated in its launch are translated into meaningful action. Last but not least, I am humbled by the support this initiative has received from the general public. A lot of people have approached me to express their appreciation to me of the work that has been done by the SRA to date. They have also been extremely helpful in pointing out the many areas which still need significant improvement, which I believe this strategic plan is going to address effectively. I wish to appeal for patience from the nation as we proceed in fine tuning this important national initiative.

I am pleased to present this Strategic Plan document as a three year work plan for the Swaziland Revenue Authority to build a resilient and modern Revenue

Authority that will deliver on its mandate of improving the collection of revenue for the Government of Swaziland while giving the taxpayer the best service.



MAJOZI V. SITHOLE  
MINISTER OF FINANCE

## MESSAGE FROM THE COMMISSIONER GENERAL, MR. DUMISANI E. MASILELA

At inception in January 2011, the Revenue Authority put together a Strategic document, which was submitted to the Honourable Minister. In view of the fact that this document was a product of a few within the organization, it was deemed necessary to review it and repackage it such that it derives input from the wider team within the SRA. This repackaged Strategic Plan is a three year roadmap with four focus areas, which roadmap will assist the SRA to achieve its mandate of improved domestic revenue mobilization.



The vision of SRA is “to be a modernized, credible and customer centric Revenue Authority”. The focus areas in the repackaged Strategic Plan have been crafted along this vision and the core values which have also been reviewed. The repackaged Strategic Plan seeks to address the gaps that were identified in the original strategy and has allowed the crucial participation and involvement of SRA’s Managers, Directors and the Executive Members as the process owners. Four focus areas were identified as critical for the SRA to address in order to be an efficient revenue administration organization. These include: **Cost Efficiencies, Customer and Stakeholder Centricity, Human Capital** and **Modernization**. The revised core values are **Performance Excellence, Customer Service and Innovation**. The attainment of these core values are anchored by supporting behaviours which will include amongst others **Integrity, Honesty, Transparency and Accountability**.

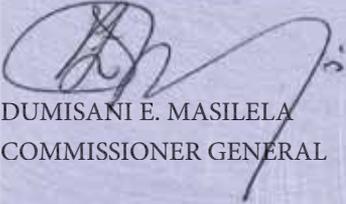
To effectively deliver on the mandate given to us by Government, we need to make sure that we have a very strong strategic framework which this document

provides. In addition, we need to make sure that we do not end here but put in place an effective implementation and monitoring mechanism to guide us as we move along. To this end, a performance management system has been designed and is going to be rolled out to underpin the implementation of this strategy. We need to effectively measure our successes and failures and quickly respond by instituting corrective measures.

When the SRA was established, the structure approved by the Governing Board was set substantially in line with the previous departments (Income Tax, Customs and Excise), which is commonly referred to as a tax type structure. The only change that was introduced was the separation of Sales Tax from Customs, which saw the birth of the Sales Tax Department, which also had the responsibility of driving the Value Added Tax introduction initiative. As part of our strategic direction going forward, SRA has reviewed the structure to a function based one, which we believe will be more efficient. Unfortunately this Strategic Plan was developed under the old structure and therefore is presented in that format. However, this should not present any challenges of implementation as the business plans were developed down to the individual departments and were linked to the strategic objectives of the organization. As the restructuring basically changes reporting lines, minimal adjustments of this plan will be required. Substantial work is needed, however, to deal with the new Modernization Department which has been established to principally drive the agenda of continuous improvement of the organisation through business process re-engineering to achieve operational efficiencies and effectiveness. This was not part of the old organization and therefore need to be addressed in greater detail in the revision of this document.

Let me point out that the creation of the Revenue Authority has been a very challenging exercise for all involved in it. As mentioned earlier, it happened at a time when the country was faced with serious fiscal challenges, which meant that it (the SRA) could not be afforded the luxury of being a new entity and be given time to settle in and put in place systems and build the necessary

human capacity. It has had to land and run as people say. In addition to all this, it has had to oversee the introduction of the long awaited Value Added Tax (VAT) to replace Sales Tax, itself a massive project to drive parallel to setting up an organization and making sure it has adequate infrastructure and policies. I am therefore grateful to members of the team for the excellent work they have put in so far to effectively balance the planning processes and ensure that revenue collection is maintained at a high level. I have no doubt that a successful implementation of this strategic plan will make our job easier in the medium to long term and ensure that we have a strong and sustainable organization.



DUMISANI E. MASILELA  
COMMISSIONER GENERAL

## **1. INTRODUCTION**

The Swaziland Revenue Authority (SRA) is a semi-autonomous revenue agency, established by the Revenue Authority Act, 2008 (RA Act), operating within the broad framework of Government but outside of the Civil Service structures. It has its own Governing Board appointed under the aegis of the RA Act and as such, it is similar to the many other Revenue Authorities that have been established across Africa in the last 20 years. The SRA replaces the previous Departments of Income Tax and, Customs and Excise. It came into being effectively during 2010, going fully operational on 1 January 2011. The key task of the Revenue Authority is to mobilise increased revenues for the Government of Swaziland.

## **2. VISION**

SRA's vision is "to be a modernised, credible and customer centric Revenue Authority."

## **3. MISSION**

SRA's mission is "to provide an efficient and effective revenue and customs administration, driven by professional and motivated staff, that promotes compliance through fair, transparent and equitable application of the law."

## **4. CULTURE AND VALUES**

In building an organisation, leadership has to bear in mind the type of culture they would like to build and the legacy leadership wants to leave behind. The definition of culture includes the way the organization conducts its business, treats its employees, customers, and the wider

community. This includes the values of the organisation which become part of the core philosophy. Values are the foundation of the organisation and underpin processes, systems, procedures, culture and all aspects of the entity.

### *Culture*

Below is the type of culture SRA wants to build:

- Performance Driven
- Customer Centric
- Accountability
- People Value
- Continuous Improvement

### *Values*

The following are the core values identified for SRA:

- Performance Excellence
- Customer Service
- Innovation

The supporting behaviours will include amongst others: Integrity, Honesty, Transparency and Accountability.

## **5. PROCESS OVERVIEW**

The Swaziland Revenue Authority being a new organisation had to embark on a process of developing a strategic plan so as to reflect the desired future of the organisation. This process involved all levels of Management. The 2012/13 - 2014/15 Strategic Plan recognizes SRA's challenge of being a new organisation and the current economic environment. In terms of monitoring and evaluating, a Strategic Implementation Team which comprises of the organisation's Leadership and Staff is tasked with ensuring implementation of the Strategic Plan resulting in biannual and annual reviews. Business Plans are aligned to

the Corporate Strategy to make certain that there is alignment for all departments and that these are also reflected at job level.

## **6. KEY FACTORS FOR SUSTAINABILITY AND OPPORTUNITIES**

The organisation reviewed the external environment with reference to – Authority Strengths and Weaknesses, Opportunities and Threats (economic, political, and technical) and Broader Societal Expectations, in order to reflect on the SRA's sustainability and identify possible opportunities and development requirements.

## STRENGTHS AND WEAKNESSES

STRENGTHS		WEAKNESSES	
ISSUES	RESPONSES	ISSUES	RESPONSES
<ul style="list-style-type: none"> <li>New establishment and no competition.</li> </ul>	<ul style="list-style-type: none"> <li>Opportunity to be creative and broaden tax base.</li> </ul>	<ul style="list-style-type: none"> <li>Losing competent and skilled employees due to skills mismatch and resultant underutilisation in certain instances.</li> </ul>	<ul style="list-style-type: none"> <li>Conduct staff skills audit to identify core skills and place them accordingly.</li> </ul>
<ul style="list-style-type: none"> <li>Diverse workforce.</li> </ul>	<ul style="list-style-type: none"> <li>Create unity in diversity and get rid of silos.</li> <li>Tap advantage of skills and knowledge from diverse background.</li> </ul>	<ul style="list-style-type: none"> <li>Inherited culture of lax performance.</li> </ul>	<ul style="list-style-type: none"> <li>Launch training and change management programmes.</li> <li>Build a performance driven and customer centric organisation.</li> <li>Develop good corporate governance practices that embrace the development of a sustainable good ethical corporate culture.</li> </ul>
<ul style="list-style-type: none"> <li>Youthful and educated staff.</li> </ul>	<ul style="list-style-type: none"> <li>Implement intensive training programmes for speedy development of skills.</li> </ul>	<ul style="list-style-type: none"> <li>Lack of management capacity.</li> </ul>	<ul style="list-style-type: none"> <li>Establish a leadership development programme.</li> </ul>
<ul style="list-style-type: none"> <li>Leadership and management from diverse backgrounds.</li> </ul>	<ul style="list-style-type: none"> <li>Tap skills and experience from diverse local and international backgrounds.</li> </ul>	<ul style="list-style-type: none"> <li>Lack of clear processes and procedures as it is a new organisation.</li> </ul>	<ul style="list-style-type: none"> <li>Revisit current processes and procedures and improve them and/or develop new ones.</li> </ul>
<ul style="list-style-type: none"> <li>Ability to make decisions quickly due to semi-autonomy.</li> </ul>	<ul style="list-style-type: none"> <li>Take advantage of this ability to be responsive to the needs of stakeholders.</li> </ul>	<ul style="list-style-type: none"> <li>Poor information technology systems leading to lack of information.</li> </ul>	<ul style="list-style-type: none"> <li>Invest in long-term reliable information technology systems.</li> </ul>

STRENGTHS		WEAKNESSES	
ISSUES	RESPONSES	ISSUES	RESPONSES
		<ul style="list-style-type: none"> <li>Ineffective decision making since there are no precedents because the SRA is a new entity.</li> </ul>	<ul style="list-style-type: none"> <li>Develop systems for recording and sharing decisions. Involve as many officers as possible in decision making.</li> </ul>
		<ul style="list-style-type: none"> <li>Ineffective operational systems and processes.</li> </ul>	<ul style="list-style-type: none"> <li>Develop own systems.</li> </ul>
		<ul style="list-style-type: none"> <li>No customer centricity.</li> </ul>	<ul style="list-style-type: none"> <li>Develop a customer centric culture.</li> <li>Learn from our mistakes and be better.</li> </ul>
		<ul style="list-style-type: none"> <li>Inability to attract and retain competent human capital.</li> </ul>	<ul style="list-style-type: none"> <li>Develop and implement employee retention strategy.</li> </ul>
		<ul style="list-style-type: none"> <li>High operational costs of running SRA business.</li> </ul>	<ul style="list-style-type: none"> <li>Develop cost saving strategies.</li> <li>Implement cost efficiency measures across the organization.</li> </ul>
		<ul style="list-style-type: none"> <li>Lack of disaster recovery plan</li> </ul>	<ul style="list-style-type: none"> <li>Develop a disaster recovery plan and implement.</li> </ul>
		<ul style="list-style-type: none"> <li>Lack of clarity of SRA vision.</li> </ul>	<ul style="list-style-type: none"> <li>Implementation of vision sharing sessions to encourage ownerships.</li> </ul>
		<ul style="list-style-type: none"> <li>Change implementation strategies not done.</li> </ul>	<ul style="list-style-type: none"> <li>Involve staff at all levels in change management initiatives.</li> </ul>

STRENGTHS		WEAKNESSES	
ISSUES	RESPONSES	ISSUES	RESPONSES
<ul style="list-style-type: none"> <li>Regional and international co-operations / interactions and agreements to align the country with other countries in its league.</li> </ul>	<ul style="list-style-type: none"> <li>Take advantage of the international developments to drive local agenda.</li> <li>Benchmark and get technical support and assistance from COMESA, SACU, SADC and other Revenue Authorities.</li> </ul>	<ul style="list-style-type: none"> <li>Technical expertise to deliver modernisation of Information and Communication Technology.</li> <li>Resistance to compliance resulting in low levels of compliance.</li> </ul>	<ul style="list-style-type: none"> <li>Establish and capacitate a modernisation division.</li> <li>Undertake taxpayer education and other outreach programmes.</li> <li>Increase awareness through taxpayer education.</li> </ul>
<ul style="list-style-type: none"> <li>Availability of donor funding and technical support.</li> </ul>	<ul style="list-style-type: none"> <li>Position the organisation to take maximum advantage of technical assistance programme.</li> </ul>	<ul style="list-style-type: none"> <li>Delayed enactment of legislation that supports our business.</li> </ul>	<ul style="list-style-type: none"> <li>Develop good working relationships with the relevant stakeholders and lobby for speedier enactment of laws.</li> <li>Raise awareness with the relevant stakeholders on the importance of timely enactment of legislation and its impact should delays prevail.</li> </ul>
<ul style="list-style-type: none"> <li>Taxpayers' hunger for information.</li> </ul>	<ul style="list-style-type: none"> <li>Opportunity to reach out to taxpayers and provide education and increase voluntary compliance.</li> </ul>	<ul style="list-style-type: none"> <li>Poor tax paying culture.</li> </ul>	<ul style="list-style-type: none"> <li>More taxpayer education.</li> <li>Improved penalty provisions.</li> <li>Encourage voluntary compliance and favourable payment terms.</li> <li>Broaden tax base through enforcement on non-compliant taxpayers.</li> </ul>

STRENGTHS		WEAKNESSES	
ISSUES	RESPONSES	ISSUES	RESPONSES
		<ul style="list-style-type: none"> <li>Unclear and ineffective communication processes.</li> <li>Poor decision making due to lack of technical capacity.</li> </ul>	<ul style="list-style-type: none"> <li>Develop visual and other communication structures.</li> <li>Invest in the development of technical capacity and develop appropriate escalation procedures.</li> </ul>
		<ul style="list-style-type: none"> <li>Prevailing economic meltdown (fiscal crisis) and declining taxpayer base.</li> </ul>	<ul style="list-style-type: none"> <li>Develop sound revenue mobilisation initiatives.</li> </ul>
		<ul style="list-style-type: none"> <li>Inadequate funding.</li> </ul>	<ul style="list-style-type: none"> <li>Lobby for change in legislation to withholding our appropriation (Revenue Authority Act).</li> <li>Develop systems and processes that curtail unnecessary spending.</li> <li>Engage with external stakeholders (e.g., banks) for the provision of bridging finance to address inadequate funding issues.</li> <li>Source for funding from other external organisations / stakeholders and donor agencies that support the nature of SRA business.</li> <li>Encourage the development of sustainability initiatives within the organisation.</li> </ul>

STRENGTHS		WEAKNESSES	
ISSUES	RESPONSES	ISSUES	RESPONSES
		<ul style="list-style-type: none"> <li>Lack of proper enforcement due to no supportive legislation.</li> <li>Lack of sufficient political support.</li> </ul>	<ul style="list-style-type: none"> <li>Review legislation and recommend appropriate amendments.</li> <li>Lobby government for visible support and forge good relations with Finance Minister.</li> <li>Inducting key government stakeholders about SRA.</li> </ul>
		<ul style="list-style-type: none"> <li>Lack of staff integrity.</li> </ul>	<ul style="list-style-type: none"> <li>Identify and promote organisational values.</li> <li>Create effective control systems to increase the chances of detecting malpractice.</li> <li>Promote fair taxation laws to promote compliance and mitigate the need for underhand dealings.</li> </ul>
		<ul style="list-style-type: none"> <li>Fast changing global environment.</li> </ul>	<ul style="list-style-type: none"> <li>Keep a close watch on the global developments and take steps to adapt.</li> <li>Revisit some of the agreements as they may disadvantage Swaziland, e.g., double taxation agreements.</li> </ul>

## BROADER SOCIETAL EXPECTATIONS

ISSUES	RESPONSES
<ul style="list-style-type: none"> <li>• Unmet expectations and consistency in meeting set high standards and values.</li> </ul>	<ul style="list-style-type: none"> <li>• Leadership to lead by example.</li> <li>• Put in place systems to identify, implement and reward ethical behaviour (invest in SRA people).</li> <li>• Enforce Employee Code of Ethics and Conduct.</li> </ul>
<ul style="list-style-type: none"> <li>• SRA impacting on economic revival (seen as Messiah).</li> </ul>	<ul style="list-style-type: none"> <li>• Enhanced stakeholder support from all spheres of the economy.</li> </ul>
<ul style="list-style-type: none"> <li>• Low levels of compliance / non- compliance culture.</li> </ul>	<ul style="list-style-type: none"> <li>• More visibility and increasing voluntary compliance.</li> <li>• Implement Taxpayer Charter.</li> </ul>
<ul style="list-style-type: none"> <li>• Unrealistic revenue collection targets.</li> </ul>	<ul style="list-style-type: none"> <li>• Identify revenue leakages and eliminate them.</li> <li>• Document and improve collection strategy.</li> <li>• Capacitate staff to develop skills for developing realistic revenue collection targets.</li> </ul>
<ul style="list-style-type: none"> <li>• Misconception of SRA mandate by the general public.</li> </ul>	<ul style="list-style-type: none"> <li>• Create awareness on SRA ethics.</li> <li>• Explore different media types for communicating with public and informing them of SRA mandate.</li> <li>• Education and enforcement.</li> </ul>
<ul style="list-style-type: none"> <li>• High expectations on communication.</li> </ul>	<ul style="list-style-type: none"> <li>• Instil a customer centric culture within SRA.</li> <li>• Continuous taxpayer engagement sessions.</li> </ul>

## 6.1 Prioritisation of Risks

Risks identified in the preceding section were then prioritized into the top five as indicated below:

- i) Inadequate funding.
- ii) Inability to attract and retain competent human capital.
- iii) Declining taxpayer base.
- iv) Lack of disaster recovery plan.
- v) Ineffective operational systems and processes.

The coming into effect of these risks will pose significant challenges in the operation of SRA and achievement of the strategic goals. Strategic measures will be put in place to mitigate their probable negative effects. In particular, a Business Continuity Plan will be developed to minimize the probable negative effects of the prioritized risks.

## 7. VISION AND KEY MEASURES

The vision of the SRA is “to be a modernised, credible and customer centric Revenue Authority”. This vision is critical in ensuring that everyone in SRA sees the same picture for alignment and performance delivery.

Achievement of the following key indicators will facilitate delivery of SRA’s vision:

- a. Cost effectiveness and consistency in achieving and exceeding agreed target revenue;
- b. Automated processes (including E-filing, payments, enabled Twitter, Facebook, etc.);
- c. Simplified procedures and legislation, forms and processes;
- d. Look and feel of buildings and other areas which is consistent and reflects the SRA brand and image;

- e. Services brought closer to the taxpayer through a variety of communication channels (internet, call-centre, face-to-face, etc.);
- f. Respected by taxpayers and regarded as delivering efficient and effective services;
- g. Highly skilled, contemporary and agile workforce;
- h. Change champions who embody and drive continuous improvement initiatives.

## **8. STRATEGIC FOCUS AREAS**

The Strategic Plan will be driven through four (4) focus areas, identified as: Cost Efficiencies; Customer and Stakeholder Centricity; Human Capital; and, Modernisation.

KEY FOCUS AREAS	OBJECTIVES	MEASURES OF SUCCESS
1) COST EFFICIENCIES	To collect the required revenue effectively and efficiently, manage cost of doing business whilst building a financially sustainable organisation.	<ul style="list-style-type: none"> <li>a) Revenue targets (actual vs. budget).</li> <li>b) 3-5% running cost to revenue ratio for 2012 to 2015.</li> <li>c) Risk management.</li> </ul>
2) CUSTOMER AND STAKEHOLDER CENTRICITY	To deliver customer and stakeholder centricity.	<ul style="list-style-type: none"> <li>a) Customer perception survey results – 10% improvement 2012/13 and 5% for 2013/14 and 2014/15.</li> <li>b) Service Level Agreements (SLAs) agreed and implemented.</li> <li>c) Taxpayer Charter implemented.</li> <li>d) Memorandum of Understandings (MOUs) in place with strategic partners/stakeholders.</li> </ul>
3) HUMAN CAPITAL	To attract, retain and build capacity of our staff to meet our revenue, operational and strategic objectives.	<ul style="list-style-type: none"> <li>a) Performance management review results <math>\geq 2.5</math>.</li> <li>b) Talent identification strategy approved and implemented.</li> <li>c) Staff retention strategy approved and implemented (attrition of talent).</li> <li>d) Climate audit results (staff satisfaction survey) 1%-2% improvement annually.</li> <li>e) 5% training expenditure on staff cost.</li> <li>f) Integrity measures - number of valid cases reported.</li> <li>g) Proficiency assessment results (100%).</li> <li>h) Career and Succession Plan approved and implemented.</li> </ul>
4) MODERNISATION	Develop an effective institutional framework that promotes correct, uniform and consistent administration of revenue laws/legislation and ease of doing business with and within SRA.	<ul style="list-style-type: none"> <li>a) Documented procedures and process flows clearly understood and implemented.</li> <li>b) Integrated Revenue Administration System (IRAS) and a new Customs System implemented.</li> <li>c) Modernisation Plan approved and implemented.</li> </ul>

## 9. CORPORATE ACTION PLANS FOR STRATEGY

<b>1. Focus Area: Cost Efficiencies</b>		<b>Period: 2012/13 – 2014/15</b>		
<b>Objective:</b> To collect the required revenue effectively and efficiently manage costs of doing business whilst building a financially sustainable organisation.				
<b>Measures of Success:</b>				
<ol style="list-style-type: none"> <li>1. Revenue targets agreed and met (actual vs. budget).</li> <li>2. 3-5% running cost to revenue ratio.</li> <li>3. Risk management.</li> <li>4. Actual cost awareness sessions vs. planned.</li> </ol>				
<b>Champion/Team: Chief Financial Officer</b>				
Implementation Action Plan:				
No	Action Step	Accountable Officer	Due	Progress
1.	Identify risk management measures.	Chief Internal Auditor	30 April 2012	
2.	Approve efficiency level measures.	Commissioner General	30 April 2012	
3.	Identify cost saving initiatives.	Chief Financial Officer	31 March 2012	
4.	Develop and implement a risk management framework.	Chief Internal Auditor	30 June 2012	
5.	Education on cost awareness at all levels.	Chief Financial Officer	30 June 2013	

**2. Focus Area: Customer and Stakeholder Centricity** Period: 2012/13 – 2014/15

**Objective:** To deliver customer and stakeholder centricity.

**Measures of Success:**

1. Customer perception survey results – 10% improvement for 2012/13 and 5% improvement for 2013/14 – 2014/15.
2. SLAs agreed and implemented.
3. Taxpayer Charter implemented.
4. MOUs in place with strategic partners/stakeholders.

**Champion/Team: Commissioner Domestic Taxes**

**Implementation Action Plan:**

No	Action Step	Accountable Officer	Due	Progress
1.	Conduct the customer perception survey.	Commissioner General	30 April 2012 <i>(Baseline)</i> <i>Results should be out by July of every year.</i>	
2.	Develop SLAs across the whole organisation.	Director Analysis, Planning and Statistics	30 November 2012	
3.	Review SLAs implementation and provide feedback.	Director Analysis, Planning and Statistics	31 March 2013 and every March thereafter	
4.	Review Taxpayer Charter in line with output of the Customer Satisfaction Survey.	Commissioner General	31 July 2012	
5.	Conduct staff workshops on the Taxpayer Charter.	Director Human Resources	30 September 2012	
6.	Identify strategic partners / stakeholders and create a database.	Commissioner General	30 April 2012	
7.	Develop and sign MOUs with Key Partners.	Chief Legal Officer	30 September 2012	
8.	Identify Strategic Service Centres across the country.	Commissioner Domestic Taxes	31 March 2013	
9.	Acquire building infrastructure for service centres (CAPEX).	Chief Financial Officer	31 March 2014	

**3. Focus Area: Human Capital** **Period: 2012/13 – 2014/15**

**Objective:** To attract, retain and build capacity of our staff to meet our revenue, operational and strategic objectives.

**Measures of Success:**

1. Performance management review results  $\geq 2.5$ .
2. Talent identification strategy approved and implemented.
3. Staff retention strategy approved and implemented (attrition of talent).
4. Climate audit results (staff satisfaction survey) 1% to 2% improvement annually.
5. 5% training expenditure on staff cost.
6. Integrity measures - number of valid cases reported.
7. Proficiency assessment results (100%).
8. Career and succession plan approved and implemented.

**Champion/Team: Director Human Resources**

**Implementation Action Plan:**

No	Action Step	Accountable Officer	Due	Progress
1.	Develop and implement Performance Management System (PMS).	Director Human Resources	30 April 2013	
2.	Develop and implement training programmes on PMS.	Director Human Resources	30 April 2013	
3.	Develop and align job outputs to operational processes.	Director Human Resources	31 December 2012	
4.	Implement PMS at Team and Individual Level.	Director Human Resources	31 March 2014	
5.	Implement PMS and achieve $\geq 2.5$ performance for average number of staff.	Director Human Resources	31 March 2014	
6.	Conduct Organisation Staff Skills Audit.	Director Human Resources	31 March 2013	
7.	Place staff based on Skills Audit results.	Director Human Resources	30 April 2013	
8.	Develop training plans based on skills and Performance Management results.	Director Human Resources	31 July 2013	
9.	Implement training programme and attain $>5\%$ of staff cost.	Director Human Resources	30 April 2014	

10.	Develop staff retention strategy and processes.	Director Human Resources	31 March 2013	
11.	Implement staff retention strategy.	Director Human Resources	30 April 2014	
12.	Conduct baseline staff satisfaction survey.	Director Human Resources	31 May 2013	
13.	Conduct integrity workshops for staff and other stakeholders.	Director Internal Affairs	31 August 2012	
14.	Extend scope and relationship with Anti-Corruption Commission to include workshops for staff.	Director Internal Affairs	31 August 2012	
15.	Develop policy on proficiency assessments.	Commissioner Customs	31 March 2013	
16.	Implement proficiency assessments.	Commissioner Customs	30 April 2014	
17.	Develop an organisation wide Succession Plan and identify pool of potential leaders.	Director Human Resources	31 March 2014	
18.	Develop and implement partnerships with other Revenue Authorities and Tertiary Institutions.	Commissioner General	30 June 2014	
19.	Develop staff welfare programme.	Director Human Resources	28 February 2013	

**4. Focus Area: Modernisation****Period: 2012/13 – 2014/15**

**Objective:** To develop an effective institutional framework that promotes correct, uniform and consistent administration of revenue laws/legislation and ease of doing business with and within SRA.

**Measures of Success:**

1. Documented procedures and process flows clearly understood and implemented.
2. Integrated Revenue Administration System (IRAS) and a new Customs system implemented.
3. Modernisation Plan approved and implemented.

**Champion/Team: Commissioner Modernisation****Implementation Action Plan:**

No	Action Step	Accountable Officer	Due	Progress
1.	Restructure the organisation to create a modernisation team.	Commissioner General	30 April 2012	
2.	Develop a Modernisation Plan.	Commissioner General	30 June 2012	
3.	Approval of Modernisation Plan.	Executive Committee	30 September 2012	
4.	Identification of all procedures and processes.	Chief Legal Officer	30 April 2012	
5.	Select and document the critical existing processes as they are.	Chief Internal Auditor	30 June 2012	
6.	Train staff on existing procedures and processes as they are.	Director Human Resources	31 December 2012	
7.	Improve selected processes and procedures.	Commissioner Domestic Taxes	30 April 2013	
8.	Train staff on improved processes and procedures.	Director Human Resources	31 December 2013	
9.	Acquire and Implement IRAS	Commissioner General	30 April 2012	
10.	Establish project for Customs system and acquisition system.	Commissioner General	30 September 2012	
11.	Implement Customs system.	Commissioner Customs	30 April 2013	
12.	Source and implement a Document Management System.	Commissioner General	31 March 2014	

## 10. MONITORING AND EVALUATION

Monitoring and evaluation help improve performance and achieve results. More precisely, the overall purpose of monitoring and evaluation is the measurement and assessment of performance in order to more effectively manage and achieve results. Indicators should be objective, verifiable and clearly understood by all stakeholders. There will be a six (6) monthly Corporate Strategy (CS) review to ensure that the organisation is on track to achieving its strategic intents. Departments will submit quarterly progress reports of their business plans with improvement action areas.

A Strategy Implementation Team (SIT) will assist with the implementation and monitoring of strategy. The role of the SIT amongst others will include:

- a) Providing input to the Strategic Plan;
- b) Finalising the strategy document;
- c) Communicating the process to all staff;
- d) Arranging and assisting in communicating strategy to all staff;
- e) Following up on the cascading to all levels;
- f) Agreeing milestones meetings to evaluate and communicate progress;
- g) Feedback to executive team on progress;
- h) Propose/Set dates for review;
- i) Communicate to divisions to prepare for review;
- j) Facilitate sessions to collect bottom up input for future strategy sessions;
- k) Present input at strategy sessions;
- l) Form part of the strategy finalisation workshop.

## 11. CONCLUSION

The Strategy process involves conducting the strategic planning process, developing action plans, rolling out of the strategy to all employees and linking performance management, i.e., team and individual outputs and objectives supported by actions. The implementation process is key to the whole process as it results in the achievement of strategic goals. Progress has to be evaluated and changes implemented to ensure performance results are achieved. The SRA will be embarking on this journey which has in it a lot of challenges. Creating an enabling environment and upgrading competence amongst Leadership and Staff will contribute to the success of the organisation in achieving the 3-year Strategic Plan for the period 2012/13 – 2014/15. Interdependence between departments, divisions, teams and individuals will ensure a smoother road ahead.



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