STRATEGIC PLAN
2015/16 - 2017/18

CUSTOMER

'Raising the Standard'

Table of Contents

LIST OF ACRONYMS

ATF	Africa Trade Forum
AGOA	African Growth and Opportunity Act
AG	Attorney General
ASYCUDA	Automated Systems for Customs Data
BSC	Balanced Scorecard
BCM	Business Continuity Management
BRP	Business Recovery Plan
BU	Business Unit
CAPEX	Capital Expenditure
CG	Commissioner General
DPP	Director of Public Prosecutions
ERM	Enterprise Risk Maturity
EU	European Union
EXCOM	Executive Committee
FDI	Foreign Direct Investment
GDP	Gross domestic Product
ICT	Information Communication Technology
KPIs	Key Performance Indicators
PDP	Personal Development Plan
PMS	Performance Management System
RAs	Revenue Authorities
SACU	South African Customs Union
SNPF	Swaziland National Provident Fund
SRA	Swaziland Revenue Authority
VAT	Value Added Tax
VRA	VAT Refund Administration
WCO	World Customs Organisation
WTO	World Trade Organisation

FOREWORD BY THE MINISTER OF FINANCE, HONOURABLE MARTIN G. DLAMINI

For the past five years the Kingdom of Swaziland has been recovering from a financial crisis that started in the year 2010, as a result of the global financial crisis. We are witnessing the gradual recovery of the world economy from a severe crisis; but it is not yet back to normal. The International Monetary Fund (IMF) estimates that the world economy grew by 3 percent in 2013. In 2014 and 2015 global growth is expected to accelerate to 3.7 percent and 3.9 percent, respectively. There is an observed global economic growth trend gravitating around 4 percent year on year that is emerging, which will continue to place pressure on domestic resource mobilisation compounded further by tax base erosion and profit shifting practices.

The Swaziland Revenue Authority (SRA) was established at the height of the financial crisis and was mandated to effectively and efficiently collect revenue to finance the development of the country. As articulated by His Majesty King Mswati III, the country is advancing a vision of attaining a First World status by the year 2022, and SRA is expected to play a significant role in the realisation of this vision. It is expected that SRA's revenue collections increase year by year as a fraction of Gross Domestic Product (GDP). This will assist the Government of Swaziland to finance critical areas like the education and health sectors. We further expect an improvement to match world standards in the operations of the Revenue Authority, with emphasis on innovative ideas and modernisation of existing infrastructure.

Revenue maximisation still remains SRA's key objective even in this Strategic Plan for the years 2015/16 to 2017/18. We have seen substantial growth in revenue collections over the past years of the existence of the SRA since January 2011. In the financial year 2012/13 revenue collected exceeded targets by 3% and by 7% in the 2013/14. I remain absolutely confident that through newly introduced strategic objectives, like innovation to improve compliance, SRA will continue to deliver on her mandate.

I am grateful to His Majesty's Parliament and Cabinet for their tireless support for the Swaziland Revenue Authority, especially with regards to tax policy initiatives.

Furthermore I would like to pass gratitude to the general public as well for remaining loyal taxpayers in so far as compliance is concerned.

**MINISTER OF FINANCE, HONOURABLE
MARTIN G. DLAMINI**

STATEMENT FROM THE COMMISSIONER GENERAL, MR. DUMISANI E. MASILELA

This marks the second strategic plan since the SRA was established in January 2011. The strategic plan has been crafted to run for another three year period from 2015/16 to 2017/18. While the organization has grappled with many changes since inception, there are a number of valuable lessons and commendable milestones that we recorded as a relatively new establishment. In the ended strategic period running 2012/13-2014/15, the organization was able to achieve significant milestones in its operation. Since the SRA took over the operations of revenue administration, the organization has been able to record revenue collections that were above target, cumulatively in excess of 40%. This was possible amidst the back drop of the global financial crisis. In a quest to modernise its operations, one of the organization's objectives was to source and invest in a revenue administration system. An Integrated Revenue Administration System (IRAS) was procured and has contributed to the realisation of introducing an electronic filling platform for income returns and to facilitating a self-assessment environment.

Since taxpayers remain the reason for our existence, we have generally followed a three pronged approach where we have prioritized taxpayer education and improved customer service. While there remain pockets of dissatisfaction with our tax education efforts, we have received very positive feedback from numerous sources congratulating us in this regard. This indicates that we are on the right track and we still have a long way to go to satisfy the demand. We have delivered and fully equipped very comfortable service centres to decentralize our services in all the four regions of the country. Partnering with other international and regional entities was also at the pinnacle of our strategic focus in the ended strategic period. A time release study was among the prioritised initiatives that aimed at enhancing efficiency at our border operations.

In pursuit of performance excellence, the organization introduced a Performance Management System (PMS) which allowed benchmarking of the organization's performance against its targets and cascading the organization's objectives to all

employees to measure individual performance. The organization further engaged in a crucial exercise of improving and documenting all its core processes. This has greatly assisted in bringing a distinction and guideline on how various operations are undertaken in the organization.

The Vision for the SRA still remain to be a *modern, credible and customer centric revenue authority*, while pursuing the Mission of *providing an effective and efficient revenue and Customs administration, driven by a high performance culture that promotes compliance through fair, transparent and equitable application of the law*. In the new strategy we have scanned the environment and identified gaps which have informed development of our new strategic plan.

To address and bridge these gaps the organization identified key themes that will be anchored across the various business units. These themes are: *Build a sustainable organization of talented, competent and inspired people; Increasing Voluntary Compliance; Innovation and Continuous Improvement*. In order to augment the strategy the organisation will further maximise on the following:

- Invest in knowledge and information technology infrastructure;
- Benchmark against the best performing Revenue Authorities;
- Enhance the capacity of our people;
- Promote innovation to increase tax compliance;
- Emphasise on continuous improvement and standardising operations to maximise value add.

We will not relent in continually *"raising the standard"* in our operations. As we carry out our mandate we will be guided by our values and we remain committed to Customer Service Standards. We will continue to count on the support of the Governing Board and SRA staff and we remain grateful on the cooperation of the entire taxpayer community.

COMMISSIONER GENERAL
MR. DUMISANI E. MASILELA

Our Vision
To be a Modern, Credible and Customer Centric Revenue Authority.

Our Mission
To provide an effective and efficient revenue and Customs administration, driven by a high performance culture that promotes compliance through fair, transparent and equitable application of the law.

Our Values

Performance Excellence
Strive for professionalism and continuous improvement.

Customer Centricity
Focus efforts on delivering high-level customer service and recognizing the impact of actions on internal and external customers.

Innovative
Continuously implement new ideas that re-engineer service offering and the way in which SRA operates.

Integrity
Promote honesty, trust and openness in conducting business.

Transparency and Accountability
Open in operations and communication whilst being responsible for actions and decisions.

1. Background

The Swaziland Revenue Authority (SRA) is a semi-autonomous revenue administration agency, established through the Revenue Authority Act No. 1 of 2008. On the 1st of January 2011, Honourable Majozi V. Sithole, the Minister of Finance, declared SRA operational. SRA is structured as a corporate entity and operates within the broad framework of Government but outside of the civil service.

The SRA strives for operational excellence and efficiency. In working towards adopting best practice, SRA is a member of various international organisations and has established strong relationships with other revenue authorities. The key task of SRA is to mobilise increased revenues for the Government of Swaziland. In an effort to achieve this key task SRA packaged all her strategic targets into a three year Strategy for the period 2012/13 to 2014/15. This was the first Strategic Plan for the organization.

The end of this strategic plan reflect a great achievement by the organization, which include: continuous exceeding of revenue targets for the two year period year with a 3% and 7% above target performance for 2012/13 and 2013/14 respectively; revenue to Gross Domestic Product (GDP) ratio of 19.6% in the year 2013/14; and, the introduction of Performance Management System (PMS) which operationalised the implementation of the Strategic Plan.

The new strategic plan has two main goals. Firstly, it serves as the organisation's strategic framework for decision making during the next three year period, and secondly, it will act as a roadmap towards the fulfilment of the organisation's strategic objectives. This strategic plan also reflects the initiatives necessary to pursue the attainment of the vision and mission of the organization.

Following engagements within the SRA governance structures, including the Governing Board and senior management, the elements of the strategic framework were agreed. These included updated vision, mission, values and strategic objectives. This strategy development exercise was facilitated with the assistance of KPMG.

1.1 Balanced Scorecard Methodology

The SRA has adopted the Balanced Scorecard (BSC) framework to formulate the Strategic Plan. The balanced scorecard is a strategy based management tool that aligns a company's vision and mission with its operation. The balanced scorecard is comprised of four main perspectives, namely:
- Financial
- Customer

- Internal Business Processes
- Learning and Growth

2. Review of Strategic Plan for 2012/13 - 2014/15 and Lessons Learnt

An analysis of the 2012/13 – 2014/15 Strategic Plan was conducted and provided lessons learnt for the new strategy. The specific strategic objectives covered in the period included the following:
   a) To collect the required revenue effectively and efficiently, manage cost of doing business whilst building a financially sustainable organization.
   b) To deliver customer and stakeholder centricity.
   c) To attract, retain and build capacity of our staff to meet our revenue, operational and strategic objectives.
   d) 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.

To facilitate the roll-out of the Performance Management System (PMS) a strategy map was developed which resulted in the elaboration of the above objectives into the following strategic objectives:
   a) Optimize the cost of collection.
   b) Increase revenue collection.
   c) Increase customer satisfaction.
   d) Improve turnaround time.
   e) Reduce errors.
   f) Improve effectiveness and efficiency of internal processes.
   g) Define and document core internal processes.
   h) Manage performance of internal processes.
   i) Simplify compliance requirements.
   j) Embed effective risk management practices.
   k) Build organisational resilience and recovery capabilities.
   l) Increase competency levels.
   m) Motivate staff and develop organisational culture.
   n) Enhance people performance.

The following lessons were learnt with the implementation of the 2012/13 – 2014/15 Strategic Plan:

2.1   Lessons Learnt

1. Lack of effective communication of SRA's strategy throughout the organization.

2. Misalignment between the organizational structure and the strategy.

3. Too many objectives were set for the available capacity.

4. The objectives were not properly formulated which made it difficult to cascade and facilitate the introduction of PMS.

5. Lack of understanding of Balanced Scorecard principle which posed challenges in the cascading of the strategic plan.

6. Initiatives were not properly linked to the strategic objectives and some were unrealistic.

7. Lack of a formalized Monitoring and Evaluation framework.

8. Lack of resource and ownership allocation to the strategy.

9. Too many changes within a short period together with a lack of change management initiatives.

3. Operating Environment informing the Strategy Development

3.1   Global and Regional Economy

Global economic growth has achieved an average of 3.8% in the four year period running from 2010 to 2013. The global economic crisis of 2008 and its rebounding effects severely affected the world economy depending on specific country exposure to affected developed economies. The recovery of output and supportive measures in the US and the Euro area has brought a slight recovery in the world economic growth to an estimate 3.2% in 2013. Projections place growth at 3.4% for 2014 and an average of 3.5% in the medium term. This growth will be supported by output growth in developing economies and recovery in developed economies. However, this growth is subject to risks in the political and financial environment including fluctuations in crude oil prices.

Developing economies have weathered off the economic crisis much faster than developed economies dependent on exposure to the US and Euro area. Within the Sub-Saharan Africa region, growth is projected to accelerate to about 5.4% in 2014 and average 5.5% in the medium term, reflecting positive domestic supply-side developments and the strengthening global recovery. Growth in neighbouring South Africa is recorded at 2.5% and 2.0% for 2012 and 2013, respectively. South African economic growth has been severely affected by weak global growth and domestic bottle necks with the economy recently predicted to go into a mild recession. Growth is still forecasted to rise moderately, driven by improvements in external demand and removal of domestic bottlenecks, but there are still risks to the outlook.

3.2   Domestic Economy

The Kingdom of Swaziland is a small open economy and landlocked country bordering Mozambique and South Africa. The economy is largely driven by the sugar industry and sugar related products. The country imports most goods from South Africa, approximately 80% of total imports. Petroleum products such as petrol and diesel form a large proportion of total imports, about 15%. Swaziland is a member of the Southern African Customs Union (SACU) and has increasingly relied on SACU transfers as a source of fiscal revenue and foreign exchange receipts over the last few years. Its currency, the Lilangeni, is pegged at parity with the South African Rand under the Common Monetary Area. The Rand is also legal tender in Swaziland.

Swaziland's economic performance has improved since the fiscal crisis of 2010/11, underpinned by the recovery of revenues from the Southern African Customs Union (SACU). The economy grew by an estimated 2.8% in 2013 from 1.9% and -0.7% in 2012 and 2011 respectively. The relatively subdued growth has been accompanied

by exchange rate depreciation of 46% against the US Dollar since 2010. Inflation has remained within the single digits reaching a maximum of 9.58% since 2010.

Indications are that the economy of Swaziland might continue to face challenges. Though growth rebounded after the crisis, the long-term growth trend remains low, with average real GDP growth over the period 2004 to 2013 at about two percent per year, and Swaziland would remain vulnerable to external shocks. Furthermore, there are risks to Swaziland's economic prospects, in particular the uncertain global and regional economic outlook that could result in lower SACU revenues and slow growth on domestic revenue. In addition, Swaziland continues to face other developmental challenges such as high unemployment and poverty.

4. Internal and External Analysis of SRA

Conducting an internal and external analyses is crucial when developing the strategy for SRA. It is important for SRA to be aware of the various internal and external factors that could impact the functioning of the organization. Two useful strategic tools for examining environmental factors, SWOT and PESTLE analyses, were used and the output is discussed in detail below.

4.1 SWOT Analysis

The SWOT analysis was used to evaluate the strengths, weaknesses, opportunities and threats that could impact the organization and its operations. The strengths and weaknesses are internal factors whereas the opportunities and threats are external factors that impacts the organization directly. The categories can be described as follows:

- **Strengths**: characteristics of the organization that give it an advantage over others.
- **Weaknesses**: characteristics that place the organization at a disadvantage compared to others.
- **Opportunities**: external elements that the organization could exploit to its advantage.
- **Threats**: external factors that could act as obstacles for the organization.

The identification of strengths, weaknesses, opportunities and threats is important because the respective factors can inform later steps in planning to achieve the organization's strategic objectives.

The analysis identified what elements may assist the organization in accomplishing its objectives as well as obstacles that must be overcome or minimized in order to achieve the desired result.

4.1.1 Strengths and Weaknesses

Strengths and weaknesses focus on internal elements that give the organization certain advantages and disadvantages in meeting the needs of its customers. These factors are often easier to control than external environmental factors. The following strengths and weaknesses were identified for SRA:

Strengths	Weaknesses
1. Technology platforms are provided: - appropriate systems - proper implementation of systems	1. Insufficient communication on critical matters.
2. Strong performance culture and willingness to learn.	2. Unwillingness to take accountability especially at middle management level.
3. Strong SRA brand.	3. Mismatch of skills and loss of skilled staff.
4. Business processes established and implemented.	4. Lack of understanding of the generation gaps.
5. Good relationship between staff and executive management.	5. Ineffectiveness of operational meetings.
6. Proper governance structures and practices implemented.	6. Insufficient prioritisation of projects.
7. Visionary and open-minded leadership.	7. Absence of an organised labour union.
8. Existing succession plan.	8. Long and rigid decision making processes.
9. Appetite for growth.	9. Inadequate resource and people management.
10. Professional, youthful and educated staff.	10. Inadequate coordination between SRA business units.
11. Increased regional and international awareness.	11. Uncompetitive salaries.
	12. Lack of clear escalation processes and no formalized delegation of authority.
	13. Minimal focus on staff development and needs.
	14. Weak relationship between middle management and staff.
	15. Weak recruitment process.

Strengths	Weaknesses
	16. Poor implementation of succession plan.
	17. Deeply rooted old fashioned business practices.
	18. Insufficient cascading of vision and mission by SRA management.

4.1.2 Opportunities and Threat

Opportunities and threats exist in the external environment which the organization has little control over, however, impacts the organization directly should these factors occur. The following opportunities and threats were identified for SRA:

Opportunities	Threats
1. Ability to leverage off low compliance culture.	1. Growing informal sector.
2. Local and global economic improvement.	2. Lack of specialized training on taxation in the country.
3. Partnerships with third parties, as agents for SRA - more collections and legislation in place.	3. Limited and insufficient funding from government.
4. Support for SRA from Government of Swaziland and World Customs Organisation (WCO).	4. Highly sophisticated crime syndicates and deviant individuals.
5. Opportunity to negotiate for funding model change.	5. Loss of credibility resulting from seldom errors in dealings with taxpayers.
6. Strong support from the country's leadership.	6. Inadequate capacity in judiciary system to expeditiously deal with tax matters and lack of tax courts threatens compliance levels.
7. Strong and respected brand.	7. Slow approval process of legislation.
8. Investor roadmap - ability to mobilise support from other government entities.	8. High revenue demand regardless of the slow economic growth.

Opportunities	Threats
9. New ICT systems available.	9. Change fatigue and slow technology improvements by taxpayers which lags behind the SRA systems.
10. Ability to benchmark against other Revenue Authorities (RA).	10. Negative press reports and misconceptions about SRA and poor understanding of tax obligations lead to low tax compliance by taxpayers.
11. Good relations and exchange programmes with other RA's can facilitate learning and sharing of knowledge.	
12. Harmonisation of tax customs, laws and regulations and unification of tax type administration.	
13. Availability of un-mined minerals like coal which could increase the tax base.	
14. Support by donor community focused on revenue management.	
15. World Trade Organisation (WTO), Africa Trade Forum (ATF) attracting technology assistance for trade facilitation.	

4.2   PESTLE Analysis

A PESTLE analysis describes macro-environmental factors that are used when scanning environmental components in strategic management. It provides an overview of the various external elements that could impact an organization's performance. The categories can be described as follows:

- **Political:** These factors determine the extent to which a government may influence an economy or specific industry. It includes areas such as tax policy, labour law, environmental law, trade restrictions, tariffs and political stability.
- **Environmental:** These factors include all elements that influence or are impacted by the surrounding environment such as weather and climate change.
- **Social:** These factors impact the social environment of the market and gauge determinants like cultural trends, demographic and population analytics.

- **Technology:** These elements pertain to innovations in technology that may impact the operations of an industry. Factors include research and development activity, automation and the rate of technological change.
- **Legal:** These factors consist of the laws and policies that affect the business environment in specific countries such as consumer laws, labour laws and safety standards.
- **Economic:** These factors could have a major impact on how organisations operate and make decisions and include elements such as economic growth, interest rates, exchange rates and inflation rates.

The PESTLE analysis for SRA is depicted below:

4.2.1 Political Factors
- High revenue expectations but limited budget support to SRA.
- New players in the South African policy space.
- Changes in some legislation impacts negatively on the achievement of SRA goals.
- Potential loss of preferential markets such as African Growth and Opportunity Act (AGOA), European Union (EU).
- Delays in passing legislation, and support for SRA initiatives.
- Conflict between personal and national interest among politicians when dealing with tax related legislation.

4.2.2 Environmental Factors
- SRA has not yet committed to reducing their carbon footprint.
- Restrictions on the expansion of the tax base due to environmental compliance of potential taxpayers.
- Large industries affected by climate change.
- Compliance requirements which could affect the rate of deployment cost.
- Introduction of legislation to control plastic bags will require SRA to collect tax.
- Movement of hazardous materials requires investment in staff and equipment.
- Lack of compliance to environmental laws.

4.2.3 Social Factors
- Reasonably high literacy rate and a large pool of skills to draw from.
- Increased compliance drive.
- Brain drain and loss of skills leading to increased remittances within Swaziland to support families.
- Non-entrepreneurial and non-vocational educational system which leads to unemployment and low tax base.
- Migration to major cities results in pressure on job market.
- Influx of certain foreigners who do not comply with tax remittance - potential for future tax income.
- Cost of living is already high and the introduction of VAT added cost pressures.

- Negativity towards tax compliance, especially from the media.
- Resistance to taxation and increasing trend in tax evasion.
- Impact of HIV and AIDS.
  - Reduces the taxpayer base especially employee related.
  - Currently funded externally, may need government funding (increased revenue mobilization by SRA) to fund in future, reduce productivity and decrease tax base.
- Poverty alleviation strategies by government (understanding and alignment for SRA and law).
- Collapse of support structures (family and community) leading to an increased reliance on government adding to the strain on government finances.
- Increasing exemptions to support social related services reduce the taxes to be collected.
- Government fiscal budget increasing and increase in SRA to collect more and more taxes.
- Government's roll-out of the decentralization programme means increasing government spending for certain services and this require increase in revenue.
- Government social security programme.

4.2.4 Technology Factor
- Social media and smart phone opportunities for tax education, awareness and buy-in.
- Little alignment and consultation between e-Government stakeholders.
- Inadequate broadband costing structures to drive technological advancement.
- Technology advancements in other countries enable SRA's technology adoption which enhances the organization's work processes.
- High costs of technology and ever changing exchange rate increases SRA's costs.
- Poor uptake of online services in the country (e.g., e-tax and cloud computing).
- Online shopping of goods which require SRA to invest in technology to investigate this nature of business.
- Little or no internet connectivity for most country residents.

4.2.5 Legal Factors
- Legislation is not simple and easy to understand.
- Delayed approval process of legislation.
- Outdated laws.
- Agreements with donors with clauses which are in conflict with tax laws.
- Coordination with law enforcement entities such as the Royal Swaziland Police and the Umbutfo Swaziland Defence Force.
- Inability to litigate own cases and non-prioritization of tax-related cases in the country's courts.
- Lack of tax courts and legal experts within legal government institutions, e.g., Attorney General (AG) and Director of Public Prosecutions (DPP) Office.

- No resource at the Director of Public Prosecutions (DPP) to prosecute tax related crimes.
- Incompatibility of SRA policies with those of partnering organisations.
- New South African Customs Union (SACU) Customs Act.
- Inconsistent enforcement of the law.
- Implications of international treaties and conventions that affect SRA operations.
- Inadequate stiff laws that will deter criminal operations in Swaziland.
- World Trade Organisation (WTO) Agreement on trade facilitation.
- Lack of common understanding of laws.
- Capacity of the judiciary to address tax issues.
- Classification of SRA as public entity affects ability to attract and retain the right skill.

4.2.6 Economic Factors
- High levels of unemployment.
- Associated challenges of being land-locked.
- Growth of informal sector which is not part of the tax net.
- High revenue collection expectation compared to Gross Domestic Product (GDP) growth.
- Low expansion of tax base due to low foreign direct investment.
- Reliability of available economic data.
- Inaccurate reporting by the media on country's economic development impacts investors and their perceptions.
- Review of the SACU revenue sharing formula.
- High reliance of Government on SACU revenue.
- Low budget allocation for SRA operations.
- Volatile world economy and stagnant economic growth which impacts on businesses which can result in inability of businesses to comply with tax obligations.
- Possibility of a recession due to the high openness to the South African economy which might go into recession.
- Lack of competitive pricing structures which increases the cost of doing business.

5. The SRA Strategy for 2015/16 to 2017/18

SRA's Strategic Plan identified strategic themes and objectives which were developed to achieve consistency in the main area of business as envisaged by the Balanced Scorecard methodology. Based on the strategic themes and objectives that were crafted in this strategic plan, each business unit's business plans, targets and performance measurements were aligned to the overall strategy to ensure that the operational environments of SRA are aligned.

5.1   Strategic Theme and Objectives
The strategic plan is anchored on the following three themes and objectives.

5.1.1 Strategic themes
- Build a sustainable organization of talented, competent and inspired people.
- Increase Voluntary Compliance.
- Innovation and Continuous Improvement.

5.1.2 Strategic Objectives
The strategic objectives that were developed are aligned to achieve SRA's vision and mission as outlined below:

a) Optimize cost of collection - Ensure that the costs of collecting revenue are kept to a minimum and that unnecessary costs are avoided.

b) Increase revenue collection - Increase the amount of revenue collected across each tax category.

c) Improve taxpayer compliance - Identify and develop policies that can be implemented to ensure the support and commitment of taxpayers.

d) Improve Taxpayer Satisfaction - Develop programmes that will improve taxpayers' encounters with SRA and their service expectations.

e) Standardize operations and pursue continuous improvement - Implement measures to ensure that SRA operations are standardized and that the organization continuously improves and meets objectives.

f) Innovation to improve tax compliance - Creating innovative initiatives that could be implemented to increase tax compliance amongst Swaziland residents.

g) Develop and promote a Legal and Regulatory Compliance culture - Establishing and encouraging a workforce and clientele base that follows compliance and legal initiatives.

h) Embed effective risk management practices and Business Continuity Management (BCM) - Implement initiatives that minimize risk within SRA and develop processes to ensure business continuity.

i)   Develop knowledge management capacity - Establishing a knowledge centre that is able to collect, organize and manage information and resources.

j)   Embed a high performance culture - Cultivating a work force that is geared around superior performance, meeting targets and ensuring customer satisfaction.

k)   Embed effective change management - Ensuring that applicable processes and tools are used to deal with change within the organization.

l)   Effective usage of technology systems - Ensuring that all staff are able to use SRA's technology programmes efficiently and with ease.

5.2   Strategy Map

The strategy map of the SRA is indicated below:
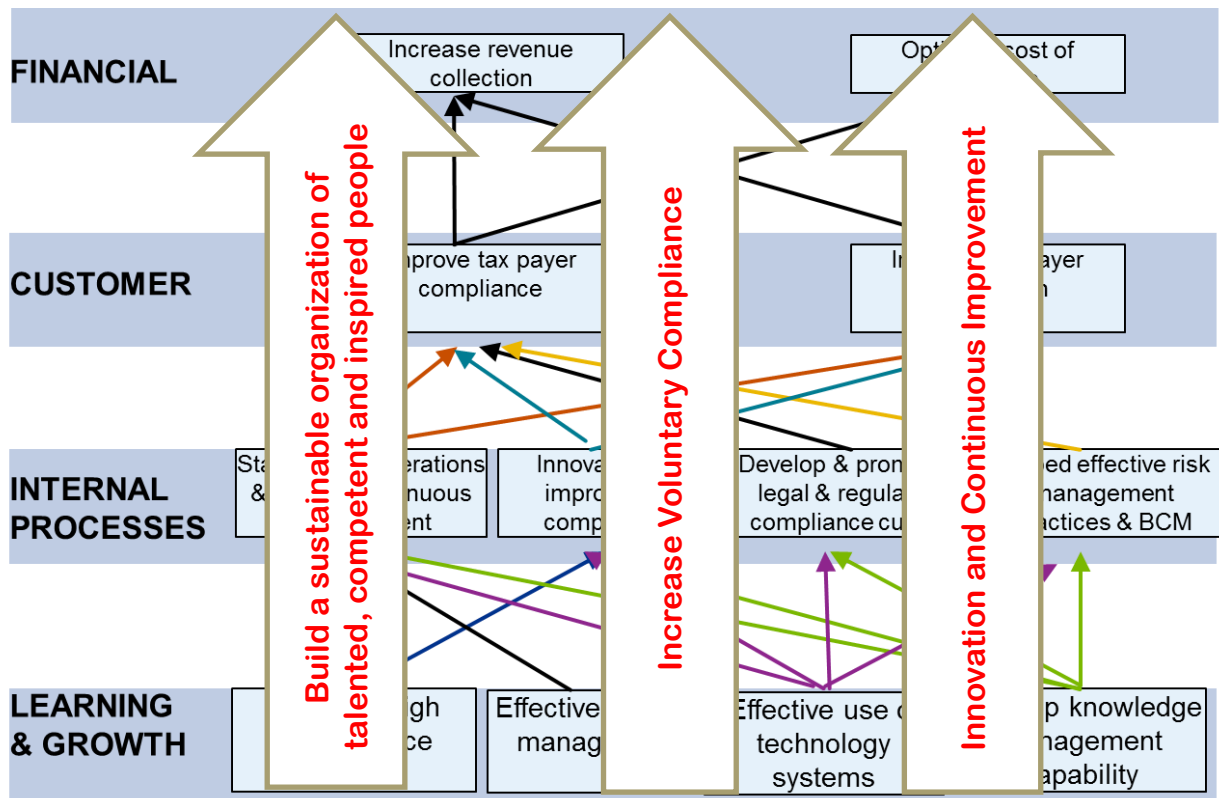
6. SRA Organizational Scorecard and the Business Units Scorecards Development

The development of the strategic plan framework yielded the organizational scorecard which was further cascaded into the departmental and divisional scorecards whose cascading is aligned to the organizational scorecard.

6.1 Organisational Scorecard

Objective 1: Increase revenue collection
Increase the amount of revenue collected across each tax category.

Measure of success	Initiative	Baseline	Target 2015/16	Target 2016/17	Target 2017/18
1. **Revenue (excluding SACU) to GDP ratio**	1.1 Measure revenue collected against annual GDP. 1.2 Conduct a Tax Gap study and implement interventions to reduce the revenue gap.	19.6%	20%	21%	23%
2. **Revenue to target (budget) percentage**	2.1 Measure revenue collected against targets and monitor revenue enhancing plans. 2.2 Carry-out a tax expenditure analysis and implement policy interventions in consultation with government to reduce these expenditures.	100%	100%	100%	100%
3. **Debt to assessed revenue ratio**	3.1 Develop and implement action plan to write-off unrecoverable debt and procure services of debt collectors. 3.2 Structure and implement an early debt settlement incentive mechanism. 3.3 Analyse and report annually on the nature of debt.	29%	20%	18%	15%
4. **Swaziland and RSA customs declaration variance**	4.1 Exchange real time customs declaration data with South Africa. 4.2 Monitor and report the variance between Swaziland and South Africa's customs declaration and implement enforcement interventions to reduce the variance.	8%	5%	5%	5%

Objective 1: Increase revenue collection

Increase the amount of revenue collected across each tax category.

Measure of success	Initiative	Baseline	Target 2015/16	Target 2016/17	Target 2017/18
5. **Percentage of assessed tax returns (backlog).**	5.1 Implement Memorandum of Understanding with financial service providers. 5.2 Review and enhance default assessment process. 5.3 Determine baseline percentage of assessed tax returns.	Establish baseline	100%	100%	100%

Objective 2: Optimize cost of collection

Ensure that the costs of collecting revenue are kept to a minimum and that unnecessary costs are avoided.

Measure of success	Initiative	Baseline	Target 2015/16	Target 2016/17	Target 2017/18
1. **Operational cost to revenue ratio**	1.1 Monitor cost against revenue collected.	5%	5.0%	4.5%	4.5%
2. **Percentage expenditure against budget on planned activities**	2.1 Monthly review of departmental reports on expenditure.	91%	95 – 100%	95 – 100%	95 – 100%

Objective 3 : Improve Taxpayer Compliance

Identify and develop policies that can be implemented to ensure the support and commitment of taxpayers.

Measure of success	Initiative	Baseline	Target 2015/16	Target 2016/17	Target 2017/18
1. **Percentage registration compliance per tax type:** • **Fuel Tax** • **Income Taxes** • **VAT**	1.1 Establish baseline data to measure registration. 1.2 Establish formal collaboration to share data with data holding entities to enhance registration of taxpayers and monitor registration compliance.	Establish baseline per tax type	Improve by 10% per tax type	Improve by 10% per tax type	Improve by 10% per tax type
2. **Percentage filing compliance per tax type:** • **Fuel Tax** • **Income Taxes** • **VAT**	2.1 Monitor filing compliance per tax type. 2.2 Develop a legislation amendment proposal for tougher penalties for non-compliance.	Fuel Tax – 100% Income Tax – 45% VAT – 78%	Fuel – 100%, Income Tax – improve by 10%, VAT – 85%	Fuel – 100%, Income Tax – improve by 10%, VAT – 90%	Fuel – 100%, Income Tax – improve by 10%, VAT – 95%

Objective 4: Improve Taxpayer Satisfaction

Develop programmes that will improve taxpayers' encounters with SRA and their service expectations.

Measure of success	Initiative	Baseline	Target 2015/16	Target 2016/17	Target 2017/18
1. **Customer satisfaction index calculated from survey results**	1.1 Carry out customer satisfaction survey. (Survey undertaken every two years).	2.7	3.0		3.2

Objective 4: Improve Taxpayer Satisfaction

Develop programmes that will improve taxpayers' encounters with SRA and their service expectations.

Measure of success	Initiative	Baseline	Target 2015/16	Target 2016/17	Target 2017/18
2. **Percentage of refund transactions that comply to major Customer Service Standards.**	2.1 Develop and implement an action plan to improve compliance. 2.2 Monitor the implementation of the action plans to improve compliance.	Establish baseline	70%	85%	100%
3. **Percentage of transactions relating to income tax returns that comply to major Customer Service Standards.**	3.1 Review customer service standards and ensure process alignment to KPI's and the Ease of Doing Business.	Establish baseline	70%	85%	100%
4. **Percentage of transactions relating to import processing that comply to major Customer Service Standards.**	4.1 Review customer service standards and ensure process alignment to import and export processes, alignment to KPIs and the Ease of Doing Business Indicators.	80%	80%	80%	80%
5. **Percentage of resolved taxpayer complaints within set timelines.**	5.1 Establish taxpayer resolution standard. 5.2 Monitor resolving of taxpayer complaints in accordance with the set standards.	Establish baseline	Set up and configuration of system	75%	85%

Objective 5: Standardize operations and pursue continuous improvement

Implement measures to ensure that SRA operations are standardized and that the organization continuously improves and meets objectives.

Measure of success	Initiative	Baseline	Target 2015/16	Target 2016/17	Target 2017/18
1. **Readiness for ISO 9001 certification.**	1.1 Document and implement all processes. 1.2 Monitor KPI implementation and compliance thereof.	Level 2	Level 3	Level 3	Level 4

Objective 6: Embed effective risk management practices and Business Continuity Management (BCM)

Implement initiatives that minimise risk within SRA and develop processes to ensure business continuity.

Measure of success	Initiative	Baseline	Target 2015/16	Target 2016/17	Target 2017/18
1. **Achieve the annual maturity levels as per the Enterprise Risk Maturity (ERM) Index.**	1.1 Monitor the implementation of the initiatives to attain ERM Index.	Enterprise Risk Maturity Index.	Level 2	Level 2.5	Level 3
2. **Achieve the BCM milestones in accordance with the BCM Life cycle.**	2.1 Monitor the implementation of the BCM Life cycle.		20%	60%	100%

Objective 7: Develop and promote a Legal and Regulatory Compliance culture

Establishing and encouraging a workforce and clientele base that follows compliance and legal initiatives.

Measure of success	Initiative	Baseline	Target 2015/16	Target 2016/17	Target 2017/18
1. **Regulatory compliance adherence score**	1.1 Conduct regulatory compliance assessment. 1.2 Monitor the compliance.	Implement regulatory compliance framework	First assessment	Improve by 10%	Improve by 10%

Objective 8: Innovation to improve tax compliance

Creating innovative initiatives that could be implemented to increase tax compliance amongst Swaziland residents.

Measure of success	Initiative	Baseline	Target 2015/16	Target 2016/17	Target 2017/18
1. **Percentage of innovation concepts implemented versus submitted**	1.1 Report on the consideration of innovation concepts in accordance with innovation approval framework.		40%	40%	40%

Objective 9: Embed a high performance culture

Cultivating a work force that is geared around superior performance, meeting targets and ensuring customer satisfaction.

Measure of success	Initiative	Baseline	Target 2015/16	Target 2016/17	Target 2017/18
1. **Percentage adherence to culture and climate surveys implementation plans.**	1.1 Report on the implementation of relevant recommendations from culture and climate surveys.		100%	100%	100%

Objective 9: Embed a high performance culture

Cultivating a work force that is geared around superior performance, meeting targets and ensuring customer satisfaction.

Measure of success	Initiative	Baseline	Target 2015/16	Target 2016/17	Target 2017/18
2. **Percentage of staff meet their set performance targets.**	2.1 Monitor and report on the performance management system (performance agreements, reviews appraisals and implementation of consolidated Personal Development Plans).	80%	85%	85%	85%

Objective 10: Embed effective change management

Ensuring that applicable processes and tools are used to deal with change within the organisation.

Measure of success	Initiative	Baseline	Target 2015/16	Target 2016/17	Target 2017/18
1. **Organizational readiness to change.**	1.1. Monitor the development and roll out of heat maps across organisation. 1.2. Review monthly reports on the compliance to soft change guidelines.		Green – higher probability of change success	Green – higher probability of change success	Blue – highest probability of change success

Objective 11: Effective usage of technology systems

Ensuring that all staff are able to use SRA's technology programmes efficiently and with ease.

Measure of success	Initiative	Baseline	Target 2015/16	Target 2016/17	Target 2017/18
1. **Percentage of functionality usage.**	1.1 Review monitoring reports on functionality usage.		90%	90%	100%

Objective 12: Develop knowledge management capacity

Establishing a knowledge centre that is able to collect, organise and manage information and resources.

Measure of success	Initiative	Baseline	Target 2015/16	Target 2016/17	Target 2017/18
1. **Percentage of active users on the Knowledge Management system (SharePoint statistics).**	1.1 Monitor the usage of SharePoint on a monthly basis per: • User – number of unique users per business unit; and, • Activity – what content was accessed?		Establish baseline	Improve by 10%	Improve by 10%
2. **Percentage of approved updates to the repository**	2.1 Oversee the development, implementation and communication of the knowledge management framework (including user needs and content strategies).		90%	100%	100%
3. **Knowledge Management survey results.**	3.1 Monitor the implementation and results from the Knowledge Management Survey.		Establish baseline	100%	100%

7. Monitoring and Evaluation of the Strategy

Monitoring and evaluation is aimed at providing an empirical tracking of the organisational progress towards the attainment of strategic objectives. Monitoring involves regular (quarterly and annual) collection of progress reports from all business units within the organisation to ascertain whether strategic objectives are achieved.

In this process all business units submit quarterly business plans which draw an overall progress of the organisational progress. Evaluation entails a once-off determination of whether strategic objectives were achieved or not.

The monitoring and evaluation system of the strategy will assist in:
- Monitoring progress on implementation of the strategy.
- Evaluation of the strategy.
- Providing reporting guidelines.
- Highlighting key lessons and recommendations.

The Strategic Plan Monitoring and Evaluation Framework is presented in the section below:

Strategic Plan Monitoring and Evaluation Framework

Objective	Output (Target for the 3 years cumulated)	Measure of success	Unit of measure	Baseline	Target for 2015/16	Target for 2016/17	Target for 2017/18	Reporting Guidelines
				PERSPECTIVE: FINANCIAL				
Optimize cost of collection.	An average of 4.5% ratio	Operational cost to revenue ratio	%	5.2%	5.0%	4.5%	4.5%	• State total operational expenditure and revenue collected for each year.
	An average of 95% -100% ratio	Percentage expenditure against budget on planned activities	%	91%	95 - 100%	95 - 100%	95 - 100%	• State the departmental / divisional budget for the year. • State the total budget utilized.
Increase revenue collection.	Increase of 1.3% of Gross Domestic Product (GDP) by 2018/19 translates to E6.7 billion	Revenue (excluding SACU) to GDP ratio	%	19.60%	20%	21%	23%	• State the revenue collected. • State the GDP (minus SACU revenue).
	An average of 100% or more	Revenue to target percentage	%	107%	100%	100%	100%	• State the total collected revenue. • State the annual revenue target.
	A decreasing trend over the years	Debt to assessed tax revenue ratio	%	29%	20%	18%	15%	• State the total debt. • State the assessed revenue.

	Variance of 5% on average	Swaziland and South African customs declaration variance	%	8%	5%	5%	5%	• State the import figures as per South African Customs records. • State the South African exports to Swaziland as per SARS records.
	All tax returns assessed over the years	Percentage of assessed tax returns (backlog).	%	Establish baseline	100%	100%		• State total debt stock. • State total debt assessed.
PERSPECTIVE: CUSTOMER								
Improve taxpayer satisfaction.	An increase of index value, and finally index of 3.5	Customer satisfaction index calculated from survey results.	Scale	2.7	3.0		3.0	• State the specific departmental related achieved scale. • State the overall SRA scale.
	Increasing trend	Percentage of refund transactions that comply to major Customer Service Standards.	%	Baseline to be determined 2014/15	70%	85%	100%	• State the total number of refund transactions. • State the number of refund transactions completed within and outside timelines.
		Percentage of transactions relating to income tax returns that comply with major Customer Service Standards.	%	Establish baseline	70%	85%	100%	• State the total number of income tax returns. • State the number of income tax returns that comply.

		Percentage of transactions relating to import processing that comply to major Customer Service Standards.	%	80%	80%	80%	80%	• State the total number of transactions processed. • State the number of transactions completed within the set standards.
	Increasing trend	Percentage of resolved taxpayer complaints within set timelines.	%	Baseline to be determined 2015/17		75%	85%	• State the total number of complaints for each year. • State how many were resolved within the set timelines.
PERSPECTIVE: INTERNAL PROCESSES								
Improve taxpayer compliance.	Increasing trend	Percentage registration compliance per tax type. - Fuel Tax - Income Taxes - VAT	%	Establish baseline per tax type	Improve by 10% per tax type	Improve by 10% per tax type	Improve by 10% per tax type	• State the total number of unregistered taxpayers. • State the annual registered taxpayers in the database categorised into the three tax types. • State the percentage growth per tax type.
	Average of 100%	Percentage filing compliance per tax type. - Fuel Tax - Income Taxes - VAT	%	Fuel Tax-100% Income Tax - 45% VAT- 78%	Fuel 100%, Income Tax increase by 10%, VAT 85%	Fuel 100%, Income Tax increase by 10%, VAT 90%	Fuel 100%, Income Tax increase by 10%, VAT 95%	• State the total number of registered taxpayers per tax type in the database. • State the number of active filers per tax type.

Standardize operations and pursue continuous improvement.	Levels per year	Readiness for ISO 9001 certification.	Status	Level 2	Level 3	Level 3	Level 4	• State the level departments are in every year end.
Embed effective risk management practices and Business Continuity Management (BCM).	Average of 100%	Achieve the annual maturity levels as per the Enterprise Risk Maturity (ERM) Index.		ERM Index	Level 2	Level 2.5	Level 3	• State the total number of risks in the register. • State how many risks were closed after mitigation actions were implemented.
		Achieve the BCM milestones in accordance with the BCM maturity model.	%		20%	60%	100%	• State implementation over the business recovery plan.
Develop and promote a legal and regulatory compliance culture.	Increase in regulatory compliance	Regulatory compliance adherence score.	Number	Implement regulatory compliance framework	First assessment.	Improve by 10%	Improve by 10%	• State the score.
Innovation to improve tax compliance.	Average of 40%	Percentage of innovation concepts implemented versus submitted.	%		40%	40%	40%	• State number of concepts submitted. • State the number of implemented concepts.
PERSPECTIVE: LEARNING AND GROWTH								

Embed a high performance culture.	Increasing trend.	Percentage adherence to culture and climate surveys implementation plans.	%		100%	100%	100%	• State the number of survey results recommendations planned for implementation. • State the number of recommendations implemented against planned.
	Increasing trend.	Percentage of staff meet their set performance targets.	%	80%	85%	85%	85%	• State total number of appraised employees. • State number of employees that scored 3 and above.
Effective change management.	Highest probability of change success.	Organizational readiness to change	Status	Amber	Green (Higher probability of change success).	Green (Higher probability of change success).	Blue (Highest probability of change success).	• State the status.
Effective usage of technology systems.	Increase in percentage.	Percentage of functionality usage.	%		90%	90%	100%	• State the total number of functions requested. • State the total number of functions used.
Develop knowledge management capacity.	Increase in percentage.	Percentage of active users on the Knowledge Management System (KMS) (SharePoint statistics).	%		Establish baseline.	Improve by 10%	Improve by 10%	• State total number of employees. • Number of employees on the KMS.

	Increase in percentage	Percentage of updates to the repository	%		90%	100%	100%	• State the number of updates expected or documents/information that require updates. • State percentage at previous periods.
	Survey results	Knowledge Management survey results.	Status		Establish baseline.	100%	100%	• State the results/score of the survey.

ANNEX A: BUSINESS UNITS' SCORECARDS

CUSTOMS DEPARTMENT

Corporate Objective	Business Unit (BU) measure of success	BU initiatives	Baseline	Target 2015/16	Target 2016/17	Target 2017/18	Comments
Optimise cost of collection Ensure that the costs of collecting revenue are kept to a minimum and that unnecessary costs are avoided.	1. Percentage expenditure against budget on planned activities.	1.1 Monthly review on expenditure.		95 – 100%	95 – 100%	95 – 100%	
Increase revenue collections Increase the revenue collected across each tax category.	1. Percentage of customs revenue to target.	1.1 Identify revenue leakages and implement leakage closure plan. 1.2 Initiate meetings with government regarding customs exemptions. 1.3 Monthly monitoring of customs revenue collections against target and conducting trend analysis.		100%	100%	100%	
	2. Swaziland and RSA customs declaration variance.	2.1 Improve customs declaration reporting.	8%	5%	5%	5%	

Corporate Objective	Business Unit (BU) measure of success	BU initiatives	Baseline	Target 2015/16	Target 2016/17	Target 2017/18	Comments
Improve taxpayer compliance Identify and develop policies that can be implemented to ensure the support and commitment of taxpayers.	1. Percentage compliance to terms and conditions of bonded warehouse licence.	1.1 Compliance review report. 1.2 Implement action plan from report 1.3 Monthly review of progress	50%	80%	100%	100%	
Improve taxpayer satisfaction Develop programmes that will improve customer encounters with SRA and their expectations.	1. Percentage of action plan completed.	1.1 Implementation of outcomes and action plan from the customer satisfaction survey.		95% - 100%	95% - 100%	95% - 100%	
	2. Percentage of transactions relating to import and export processing that comply with major Customer Service Standards.	2.1 Review customer service standards and ensure process alignment to import and export processes, process alignment to KPIs and the "Ease of Doing Business" indicators.	80%	90%	80%	80%	The introduction of ASYCUDA World and VAT Refund Administration (VRA) might impact on the taxpayer satisfaction.
	3. Percentage resolved taxpayer complaints within set timelines.	3.1 Record and monitor taxpayer complaints in accordance with the set standards.			75%	85%	
Standardise operations and pursue continuous	1. Percentage of all processes documented and implemented.	1.1 Document and implement all processes.		100%	100%	100%	

Corporate Objective	Business Unit (BU) measure of success	BU initiatives	Baseline	Target 2015/16	Target 2016/17	Target 2017/18	Comments
improvement Implement measures to ensure that SRA operations are standardised and that the organisation continuously improves and meets objectives.	2. Percentage attainment of annual targets for essential KPIs.	2.1 Monitoring of KPI implementation and the compliance thereof.		95% - 100%	95% - 100%	95% - 100%	
Innovation to improve tax compliance Creating innovative initiatives that could be implemented to increase tax compliance amongst Swaziland residents.	1. Percentage innovation concepts implemented vs. submitted.	1.1 Consideration of innovation concepts in monthly management meetings in accordance with the framework.		40%	40%	40%	
Develop and promote a legal regulatory compliance culture Establishing and encouraging a workforce base that follows compliance and legal initiatives.	1. Percentage implementation of framework/plan.	1.1 Implementation of compliance framework in terms of relevant legislation.		100%	100%	100%	
	2. Percentage implementation of the business recovery plan.	2.1 Implement the departmental business recovery plan (BRP).		20%	60%	100%	
Embed effective risk management practices and BCM Implement initiatives that minimise risk within SRA and develop	1. Percentage implementation of mitigation actions for high risk items closed-out according to defined timelines.	1.1 Effective management of risk register.		100%	100%	100%	

Corporate Objective	Business Unit (BU) measure of success	BU initiatives	Baseline	Target 2015/16	Target 2016/17	Target 2017/18	Comments
processes to ensure business continuity.	2. Percentage implementation of the business recovery plan.	2.1 Implement the departmental business recovery plan (BRP).		20%	60%	100%	
Develop knowledge management repository Establishing a knowledge centre that is able to collect, organise and manage information and resources.	1. Percentage of approved updates to the repository.	1.1 Develop, implement and communicate knowledge management framework (reports, time, and responsibility).		90%	100%	100%	
	2. Percentage adherence to knowledge management survey implementation plan.	2.1 Implement relevant recommendations from knowledge management survey.		100%	100%	100%	Assuming the survey has been completed and an action plan developed.
Embed high performance culture Cultivating a workforce that is geared around superior performance, meeting targets and ensuring customer satisfaction.	1. Percentage adherence to culture and climate surveys implementation plans.	1.1 Implement relevant recommendations from culture and climate surveys.		100%	100%	100%	Assuming the survey has been completed and an action plan developed.
	2. Percentage of staff meet their set performance targets.	2.1 Implementation of performance management system. 2.2 Identify skills gaps during performance management process and develop and implement a consolidated Personal Development Plan (PDP) to close the gaps.		90%	90%	90%	

Corporate Objective	Business Unit (BU) measure of success	BU initiatives	Baseline	Target 2015/16	Target 2016/17	Target 2017/18	Comments
Embed effective change management Ensuring that applicable processes and tools are used to deal with change within the organisation.	1. Percentage compliance to soft change leadership guidelines.	1.1 Comply and implement soft change leadership guidelines.			Green (Higher probability of change success)	Blue (Highest probability of change success)	

DOMESTIC TAXES DEPARTMENT

Corporate Objective	BU Measure of success	BU Initiatives	Baseline 2014/15	Target 2015/16	Target 2016/17	Target 2017/18	Comments
Optimise cost of collection. Ensure that the costs of collecting revenue are kept to a minimum and that unnecessary costs are avoided.	1. Percentage expenditure against budget on planned activities.	1.1 Monthly review on expenditure.		95% - 100%	95% - 100%	95% - 100%	
Increase revenue collections Increase the revenue collected across each tax category.	1. Percentage revenue to target.	1.1 Measure revenue collected.		100%	100%	100%	
	2. Percentage debt to assessed revenue.	2.1 Develop proposal to the Commissioner General (CG) and the Ministry of Finance for: - the write-off of unrecoverable debt; and - use of debt collectors 2.2 Structure and implement an early settlement incentive mechanism. 2.3 Annual analysis and report on the nature of debt.	29%	20%	18%	15%	

Corporate Objective	BU Measure of success	BU Initiatives	Baseline 2014/15	Target 2015/16	Target 2016/17	Target 2017/18	Comments
	3. Percentage of assessed tax returns (backlog).	3.1 Conduct memorandum of understanding's with financial service providers. 3.2 Review and enhance default assessment process. 3.3 Baseline percentage of assessed tax returns.	Establish baseline	Improve by 10%.	Improve by 10%.	Improve by 10%.	
Improve taxpayer compliance Identify and develop policies that can be implemented to ensure the support and commitment of taxpayers.	1. Percentage registration compliance per tax type, i.e., ● Fuel Tax ● Income Taxes ● VAT	1.1 Establish baseline data to measure registration. 1.2 Strengthen collaboration between SRA and data holding entities such as SNPF, Registrar of Companies, to share data. 1.3 Increase SRA visibility in the business. 1.4 Obtain treasury database of companies that supply government. 1.5 Enable and capacitate the Intelligence Unit within Domestic Taxes to monitor compliance process. 1.6 Clean-up of registration database.		Establish baseline	Improve by 10%.	Improve by 10%.	

Corporate Objective	BU Measure of success	BU Initiatives	Baseline 2014/15	Target 2015/16	Target 2016/17	Target 2017/18	Comments
	2. Percentage filing per tax type, i.e., • Fuel Tax • Income Taxes • VAT	2.1 Develop a legislation amendment proposal for tougher penalties for non-compliance.	Fuel Tax – 100% Income Tax – 45% VAT – 78%	Fuel – 100% Income Tax – Increase by 10% VAT – 85%	Fuel – 100% Income Tax – Increase by 10% VAT – 90%	Fuel – 100% Income Tax – Increase by 10% VAT – 95%	
Improve taxpayer satisfaction Develop programmes that will improve customer encounters with SRA and their expectations.	1. Percentage action plan implemented.	1.1 Implementation of outcomes and action plan from the customer satisfaction survey.	To be determined during scorecard baseline process.	100%	100%	100%	
	2. Percentage refund transactions that comply with customer service standards.	2.1 Establish compliance level for VAT and Income Tax, then develop and implement action plans to improve.		70%	85%	100%	
	3. Percentage income tax returns that comply to customer service standards.	3.1 Review customer service standards and ensure process alignment to KPI's and Ease of Doing Business.		70%	85%	100%	
	4. Percentage resolved taxpayer complaints within set timelines.	4.1 Record and monitor taxpayer complaints in accordance with the set standards.			75%	85%	
Standardise operations and pursue continuous	1. Percentage of all processes documented and implemented.	1.1 Document and implement all processes.		100%	100%	100%	

Corporate Objective	BU Measure of success	BU Initiatives	Baseline 2014/15	Target 2015/16	Target 2016/17	Target 2017/18	Comments
improvement Implement measures to ensure that SRA operations are standardised and that the organisation continuously improves and meets objectives.	2. Percentage attainment of annual targets for essential KPIs.	2.1 Monitoring of KPI implementation and the compliance thereof.		70%	85%	100%	
Innovation to improve tax compliance Creating innovative initiatives that could be implemented to increase tax compliance amongst Swaziland residents.	1. Percentage of innovation concepts approved vs. submitted.	1.1 Consideration of innovation concepts in monthly management meetings in accordance with the framework.		40%	40%	40%	
Develop and promote a legal regulatory compliance culture Establishing and encouraging a workforce base that follows compliance and legal initiatives.	1. Percentage implementation of framework/plan.	1.1 Implementation of compliance framework in terms of relevant legislation. 1.2 Review alignment of policies and procedures to regulation and legislation.		100%	100%	100%	
Embed effective risk management practices and BCM Implement initiatives that minimise risk within the SRA and develop	1. Percentage implementation of mitigation actions for high risk items closed-out according to defined timelines.	1.1 Effective management of risk register.		100%	100%	100%	

Corporate Objective	BU Measure of success	BU Initiatives	Baseline 2014/15	Target 2015/16	Target 2016/17	Target 2017/18	Comments
processes to ensure business continuity.	2. Percentage implementation of the business recovery plan.	2.1 Implement the departmental business recovery plan (BRP).		20%	60%	100%	
Develop knowledge management repository Establishing a knowledge centre that is able to collect, organise and manage information and resources.	1. Percentage of approved updates to the repository.	1.1 Develop, implement and communicate knowledge management framework (reports, time, and responsibility).		90%	100%	100%	
	2. Percentage adherence to knowledge management survey implementation plan.	2.1 Implement relevant recommendations from knowledge management survey.		100%	100%	100%	Assuming the survey has been completed and an action plan developed.
Embed high performance culture Cultivating a workforce that is geared around superior performance, meeting targets and ensuring customer satisfaction.	1. Percentage adherence to culture and climate surveys implementation plans.	1.1 Implement relevant recommendations from culture and climate surveys.		100%	100%	100%	Assuming the survey has been completed and an action plan developed.
	2. Percentage of staff meet their set performance targets.	2.1 Implementation of performance management system. 2.2 Identify skills gaps during performance management process and develop and implement a consolidated Personal Development Plan (PDP) to close the gaps.		90%	90%	90%	

Corporate Objective	BU Measure of success	BU Initiatives	Baseline 2014/15	Target 2015/16	Target 2016/17	Target 2017/18	Comments
	3. A customised Domestic Taxes basic training programme	3.1 Develop a customised departmental basic training programme.			100%		Preparatory work to commence in 2015/16, including curriculum development, benchmarking, etc.
Embed effective change management Ensuring that applicable processes and tools are used to deal with change within the organisation.	1. Percentage compliance to soft change leadership guidelines.	1.1 Comply and implement soft change leadership guidelines.			Green (Higher probability of change success)	Blue (Highest probability of change success)	
Effective usage of technology systems Ensuring that all staff are able to use SRA's technology programmes efficiently and with ease.	1. Percentage functionality usage of technology systems.	1.1 Develop skills to analyse data and present for decision making. 1.2 Implement data mining analyses and reporting system.		80%	90%	100%	

FINANCE DEPARTMENT

Corporate Objective	BU Measure of success	BU Initiatives	Baseline 2014/15	Target 2015/16	Target 2016/17	Target 2017/18	Comments
Optimise cost of collection. Ensure that the costs of collecting revenue are kept to a minimum and that unnecessary costs are avoided.	1. Percentage expenditure against budget on planned activities.	1.1 Monthly review on expenditure. 1.2 Quarterly awareness sessions to all BUs regarding key financial performance and forecasts.		95% - 100%	95% - 100%	95% - 100%	
	2. Percentage of refund transactions that are processed with the Service Level Agreement.	2.1 Timely transaction processing in accordance with service level agreements.					
Improve taxpayer satisfaction Develop programmes that will improve customer encounters with SRA and their expectations.	1. Percentage refund transactions that comply with major customer service standards.	1.1 Review and update refund process and KPIs associated to it (VAT).		90% - 100%	90% - 100%	90% - 100%	
Standardise operations and pursue continuous improvement Implement measures to ensure that SRA operations are standardised and that the organisation continuously improves and meets objectives.	1. Percentage of all processes documented and implemented.	1.1 Document and implement all processes.		100%	100%	100%	
	2. Percentage attainment of annual targets for essential KPIs.	2.1 Monitoring of KPI implementation and the compliance thereof.		95% - 100%	95% - 100%	95% - 100%	
Develop and promote a legal regulatory compliance culture	1. Percentage implementation of framework/plan.	1.1 Implementation of compliance framework in terms of relevant acts.		100%	100%	100%	

Corporate Objective	BU Measure of success	BU Initiatives	Baseline 2014/15	Target 2015/16	Target 2016/17	Target 2017/18	Comments
Establishing and encouraging a workforce base that follows compliance and legal initiatives.	2. Percentage of policies completely reviewed.	2.1 Review alignment of all finance policies to relevant regulation, legislation and standards.		100%			
Embed effective risk management practices and BCM Implement initiatives that minimise risk within the SRA and develop processes to ensure business continuity.	1. Percentage implementation of mitigation actions for high risk items.	1.1 Effective management of risk register.		100%	100%	100%	
	2. Percentage implementation of the business recovery plan.	2.1 Implement the departmental business recovery plan (BRP).		20%	60%	100%	
Develop knowledge management repository Establishing a knowledge centre that is able to collect, organise and manage information and resources.	1. Knowledge Management survey results.	1.1 Conduct Knowledge Management Survey.		Establish baseline			
	2. Percentage adherence to knowledge management survey implementation plan.	2.1 Implement relevant recommendations from knowledge management survey.		100%	100%	100%	Assuming the survey has been completed and an action plan developed.
	3. Statistics report on the usage of the Knowledge Management system.	3.1 Develop tool for monitoring usage of the Knowledge Management System.			100%	100%	
	4. Percentage of approved updates to the repository.	4.1 Develop, implement and communicate knowledge management framework (reports, time, and responsibility).		90%	100%	100%	

Corporate Objective	BU Measure of success	BU Initiatives	Baseline 2014/15	Target 2015/16	Target 2016/17	Target 2017/18	Comments
Embed high performance culture Cultivating a workforce that is geared around superior performance, meeting targets and ensuring customer satisfaction.	1. Percentage adherence to culture and climate surveys implementation plans.	1.1 Implement relevant recommendations from culture and climate surveys.		100%	100%	100%	Assuming the survey has been completed and an action plan developed.
	2. Percentage of staff meet their set performance targets.	2.1 Implementation of performance management system. 2.2 Identify skills gaps during Performance Management process and develop a consolidated Personal Development Plan (PDP) to close the gaps.		85%	85%	85%	
Embed effective change management Ensuring that applicable processes and tools are used to deal with change within the organisation.	1. Percentage compliance to soft change leadership guidelines.	1.1 Comply and implement soft change leadership guidelines.			Green (Higher probability of change success)	Blue (Highest probability of change success)	
Effective usage of technology systems Ensuring that all staff are able to use SRA's technology programmes efficiently and with ease.	1. Percentage of functionality usage.	1.1 Conduct a software implementation inventory and usage analysis. 1.2 Conduct a gap review and formulate an implementation plan to improve the functionality usage of software.		100%			

Corporate Objective	BU Measure of success	BU Initiatives	Baseline 2014/15	Target 2015/16	Target 2016/17	Target 2017/18	Comments
	2. Percentage of technology system plan implemented throughout the organisation.	2.1 Develop and implement technology system plan. 2.2 Monitor functionality usage. 2.3 Conduct training needs analysis and roll out.		75%	85%	95%	

CORPORATE SERVICES DEPARTMENT

BU Corporate objective	BU Measure of success	BU Initiative	Baseline 2014/15	Target 2015/16	Target 2016/17	Target 2017/18	Comments
F1 Optimise cost of collection. Ensure that the costs of collecting revenue are kept to a minimum and that unnecessary costs are avoided.	1. Percentage expenditure against budget on planned activities.	1.1 Monthly review on expenditure.		95%-100%	95%-100%	95%-100%	
F2 Improve Tax Payer Compliance Identify and develop policies that can be implemented to ensure the support and commitment of taxpayers.	1. Percentage completion of tax gap study.	1.1 Conduct a Tax Gap study.		100%			
	2. Percentage adherence to taxpayer engagement plan.	2.1 Develop and implement a taxpayer engagement plan.		95%-100%	95%-100%	95%-100%	
C1 Improve taxpayer satisfaction Develop programmes that will improve customer encounters with SRA and their expectations.	1. Customer satisfaction index calculated from survey results.	1.1 Carry out customer satisfaction survey.	2.7	3.0		3.0	Survey will be conducted once every 2 years.
	2. Percentage of action plan completed.	2.1 Implementation of recommendations from the customer satisfaction survey.		95%-100%	95%-100%	95%-100%	
	3. Tool for measuring complaints.	3.1 Develop, implement and baseline tool to measure taxpayer complaints.		30-Sep-15			

	4. Percentage resolved taxpayer complaints within the set timelines.	4.1 Resolve taxpayer complaints within the set timelines.	Mechanism for managing taxpayer complaints developed.		75%	85%	
	5. Customer Service Standards reviewed.	5.1 Review Customer Service Standards and ensure process alignment to KPIs and the Ease of Doing Business Indicators.		100%			
P1 Standardise operations and pursue continuous improvement Implement measures to ensure that SRA operations are standardised and that the organisation continuously improves and meets objectives.	1. Percentage of all processes documented & implemented.	1.1 Document and implement all processes.		100%	100%	100%	
	2. Percentage attainment of annual targets for essential KPIs.	2.1 Monitoring of KPI implementation and the compliance thereof.		95%-100%	95%-100%	95%-100%	
P2 Innovation to improve tax compliance Creating innovative initiatives that could be implemented to increase tax compliance amongst Swaziland residents.	1. Percentage of innovation concepts approved vs. submitted.	1.1 Consideration of innovation concepts in monthly management meetings in accordance with the framework.		40%	40%	40%	

P3 Develop and promote a legal regulatory compliance culture Establishing and encouraging a workforce base that follows compliance and legal initiatives.	1. Percentage implementation of framework/plan.	1.1 Implementation of compliance framework in terms of relevant acts.		100%	100%	100%	
	2. Percentage validation completed.	2.1 Validate alignment of HR policies to relevant legislation.		100%			
	3. Percentage adherence to statutory reporting timelines of quarterly and annual performance reports to the Ministry of Finance.	3.1 Implement and monitor adherence to reporting calendar and manage exceptions.		100%	100%	100%	
P4 Embed effective risk management practices and BCM Implement initiatives that minimise risk within the SRA and develop processes to ensure business continuity.	1. Percentage implementation of mitigation actions for high risk items.	1.1 Effective management of risk register.		100%	100%	100%	
	2. Percentage implementation of the business recovery plan.	2.1 Implement the departmental business recovery plan (BRP).		20%	60%	100%	
L 1 Develop knowledge management repository Establishing a knowledge centre that is able to collect, organise and manage information and resources.	1. Percentage complete of Knowledge management system in place.	1.1 Develop and Implement knowledge management system and framework for the organisation.		100%			
	2. Percentage complete of knowledge management training conducted.	2.1 Conduct knowledge management training.		100%			

	3. Percentage of approved updates to the repository.	3.1 Develop, implement and communicate knowledge management framework (reports, time, and responsibility).		100%	100%	100%	
	4. Percentage adherence to knowledge management survey implementation plan.	4.1 Implement relevant recommendations from knowledge management survey.		100%	100%	100%	Assuming the survey has been completed & an action plan developed.
L2 Embed high performance culture Cultivating a workforce that is geared around superior performance, meeting targets and ensuring customer satisfaction.	1. Culture and climate survey conducted.	1.1 Develop and implement culture and climate survey.		30-Jun-15	30-Jun-16	30-Jun-17	
	2. Percentage adherence to culture and climate surveys implementation plans.	2.1 Implement relevant recommendations from culture and climate surveys.		100%	100%	100%	Assuming the survey has been completed & an action plan developed.
	3. Percentage of staff meet their set performance targets.	3.1 Identify skills gaps during Performance Management process and develop a consolidated performance development plan (PDP) to close the gaps.		85%	85%	85%	
		3.2 Implementation of performance management system.					
		3.3 Develop and roll out of succession plan.					
		3.4 Develop and maintain job profiles and grading structures.					

		3.5 Develop and implement staff retention strategy.					
		3.6 Develop and implement and employee recognition and awards programme.					
L3 Embed effective change management Ensuring that applicable processes and tools are used to deal with change within the organisation.	1. Percentage compliance to soft change leadership guidelines.	1.1 Comply and implement soft change leadership guidelines.		Green (Higher probability of change success)	Green (Higher probability of change success)	Blue (Highest probability of change success)	

MODERNISATION DEPARTMENT

Corporate Objective	BU Measure of success	BU Initiatives	Baseline 2014/15	Target 2015/16	Target 2016/17	Target 2017/18	Comments
Optimise cost of collection. Ensure that the costs of collecting revenue are kept to a minimum and that unnecessary costs are avoided.	1. Percentage expenditure against budget on planned activities.	1.1 Monthly review on expenditure.	91%	95% - 100%	95% - 100%	95% - 100%	
	2. Percentage CAPEX expended against budget on planned activities.	2.1 Compile and get approval of business cases for CAPEX budget 2 years in advance. 2.2 Quarterly monitoring of approved CAPEX business cases.	Prepare 2 years budget in 2014/ 2015.	80% - 85%	85% - 90%	90% - 100%	
Improve taxpayer compliance Identify and develop policies that can be implemented to ensure the support and commitment of taxpayers.	1. Percentage uptake of new initiatives at the time of go-live.	1.1 Develop a tool to measure adoption rate of intended tax compliance initiative(s).		80%	100%	100%	
Improve taxpayer satisfaction Develop programmes that will improve customer encounters with SRA and their expectations.	1. Percentage action plan implemented.	1.1 Submit inputs on processes into the Customer Satisfaction Survey questionnaire. 1.2 Implementation of recommendations from the Customer Satisfaction survey.		100%	100%	100%	
Standardise operations and pursue continuous improvement	1. Percentage of all processes documented and implemented.	1. Document and implement all processes.		100%	100%	100%	

Corporate Objective	BU Measure of success	BU Initiatives	Baseline 2014/15	Target 2015/16	Target 2016/17	Target 2017/18	Comments
Implement measures to ensure that SRA operations are standardised and that the organisation continuously improves and meets objectives.	2. Percentage attainment of annual targets for essential KPIs.	2.1 Transform portfolio board to quality management board. 2.2 Develop quality management system. 2.3 Monitoring of KPI implementation and the compliance thereof.		95% - 100%	95% - 100%	95% - 100%	
	3. Percentage conformance to documented processes.	3.1 Determine baseline for process conformance. 3.2 Conduct annual audit. 3.3 Monthly monitoring of process conformance.		100%	100%	100%	
Innovation to improve tax compliance Creating innovative initiatives that could be implemented to increase tax compliance amongst Swaziland residents.	1. Approved innovation framework and rules.	1.1 Develop framework and rules to evaluate innovative concepts for the organisation. 1.2 The roll out of the framework and conducting of awareness campaigns throughout the organisation.		30-Jun-15			
	2. Percentage innovation concepts approved vs. submitted.	2.1 Monitoring of innovative concepts approved for submission by respective Business Units. 2.2 Consideration of innovation concepts in monthly management meetings in accordance with the framework.		40%	40%	40%	

Corporate Objective	BU Measure of success	BU Initiatives	Baseline 2014/15	Target 2015/16	Target 2016/17	Target 2017/18	Comments
	3. Percentage adherence to implementation timeframes.	3.1 Monitor and produce monthly reports on adherence to the innovation framework.		100%	100%	100%	
Develop and promote a legal regulatory compliance culture Establishing and encouraging a workforce base that follows compliance and legal initiatives.	1. Percentage implementation of framework/plan.	1.1 Implementation of compliance framework in terms of relevant acts.		100%	100%	100%	
Embed effective risk management practices and BCM Implement initiatives that minimise risk within the SRA and develop processes to ensure business continuity.	1. Percentage implementation of mitigation actions for high risk items closed-out according to defined timelines.	1.1 Effective management of risk register.		100%	100%	100%	
	2. Percentage implementation of the business recovery plan.	2.1 Implement the departmental business recovery plan (BRP).		20%	60%	100%	
Develop knowledge management repository Establishing a knowledge centre that is able to collect, organise and manage information and resources.	1. Percentage of approved updates to the repository.	1.1 Develop, implement and communicate knowledge management framework (reports, time, and responsibility).		90%	100%	100%	
	2. Percentage adherence to knowledge management survey implementation plan.	2.1 Implement relevant recommendations from knowledge management survey.		100%	100%	100%	Assuming the survey has been completed and an action plan developed.

Corporate Objective	BU Measure of success	BU Initiatives	Baseline 2014/15	Target 2015/16	Target 2016/17	Target 2017/18	Comments
Embed high performance culture Cultivating a workforce that is geared around superior performance, meeting targets and ensuring customer satisfaction.	1. Percentage adherence to culture and climate surveys implementation plans.	1.1 Implement relevant recommendations from culture and climate surveys.		100%	100%	100%	
	2. Percentage of staff meet their set performance targets.	2.1 Implementation of performance management system. 2.2 Identify skills gaps during performance management process and develop and implement a consolidated Personal Development Plan (PDP) to close the gaps.		80%	80%	80%	
Embed effective change management Ensuring that applicable processes and tools are used to deal with change within the organisation.	1. Organisational readiness to change report.	1.1 Review soft change leadership guidelines. 1.2 Development and roll out of heat maps to whole organisation. 1.3 Monthly monitoring of soft change compliance. 1.4 Conduct change management workshops with remaining department (specific remaining departments).		100%	100%	100%	
	2. Percentage compliance to soft change leadership guidelines.	2.1 Comply and implement soft change leadership guidelines.			Green (Higher probability of change success)	Blue (Highest probability of change success)	

INTERNAL AUDIT DIVISION

Corporate Objective	BU Measure of success	BU Initiatives	Baseline 2014/15	Target 2015/16	Target 2016/17	Target 2017/18	Comments
Optimise cost of collection. Ensure that the costs of collecting revenue are kept to a minimum and that unnecessary costs are avoided.	1. Percentage expenditure against budget on planned activities.	1.1 Monthly review on expenditure.		95% - 100%	95% - 100%	95% - 100%	
Standardise operations and pursue continuous improvement Implement measures to ensure that SRA operations are	1. Percentage of all processes documented and implemented.	1.1 Document and implement all processes.		100%			
	2. Percentage attainment of annual targets for essential KPIs.	2.1 Monitoring of KPI implementation and the compliance thereof.		95% - 100%	95% - 100%	95% - 100%	

Corporate Objective	BU Measure of success	BU Initiatives	Baseline 2014/15	Target 2015/16	Target 2016/17	Target 2017/18	Comments
standardised and that the organisation continuously improves and meets objectives.	3. Percentage of audit projects completed against annual plan and in accordance with methodology.	3.1 Formulate and implement internal audit plans that include the following: • Legal and regulatory compliance; • Adequacy and effectiveness of control processes; • Adequacy and effectiveness of risk management processes; • Adequacy and effectiveness of the governance processes. 3.2 Develop, circulate and interpret the annual Audit Committee Survey.		80%	90%	95%	
Innovation to improve tax compliance Creating innovative initiatives that could be implemented to increase tax compliance amongst Swaziland residents.	1. Percentage of innovation concepts approved vs. submitted.	1.1 Consideration of innovation concepts in monthly management meetings in accordance with the framework.		40%	40%	40%	

Corporate Objective	BU Measure of success	BU Initiatives	Baseline 2014/15	Target 2015/16	Target 2016/17	Target 2017/18	Comments
Develop and promote a legal regulatory compliance culture Establishing and encouraging a workforce base that follows compliance and legal initiatives.	1. Percentage implementation of framework/plan.	1.1 Implementation of compliance framework in terms of relevant acts.		80%	90%	95%	
Embed effective risk management practices and BCM Implement initiatives that minimise risk within the SRA and develop processes to ensure business continuity.	1. Percentage implementation of mitigation actions for high risk items closed-out according to defined timelines.	1.1 Effectively manage risk register.		100%	100%	100%	
	2. Percentage implementation of the business recovery plan.	2.1 Implement the departmental business recovery plan (BRP).		20%	60%	100%	
	3. Percentage completion of the combined assurance plan.	3.1 Combined assurance plan developed and implemented.		80%	90%	100%	
Develop knowledge management repository Establishing a knowledge centre that is able to collect, organise and manage information and resources.	1. Percentage of approved updates to the repository.	1.1 Develop, implement and communicate knowledge management framework (reports, time, and responsibility).		90%	100%	100%	
	2. Percentage adherence to knowledge management survey implementation plan.	2.1 Implement relevant recommendations from knowledge management survey.		100%	100%	100%	Assuming the survey has been completed and an action plan developed.

Corporate Objective	BU Measure of success	BU Initiatives	Baseline 2014/15	Target 2015/16	Target 2016/17	Target 2017/18	Comments
Embed high performance culture Cultivating a workforce that is geared around superior performance, meeting targets and ensuring customer satisfaction.	1. Percentage adherence to culture and climate surveys implementation plans.	1.1 Implement relevant recommendations from culture and climate surveys.		100%	100%	100%	Assuming the survey has been completed and an action plan developed.
	2. Percentage of staff meet their set performance targets.	2.1 Implementation of performance management system. 2.2 Identify skills gaps during performance management process and develop and implement a consolidated Personal Development Plan (PDP) to close the gaps		85%	85%	85%	
Embed effective change management Ensuring that applicable processes and tools are used to deal with change within the organisation.	1. Percentage compliance to soft change leadership guidelines.	1.1 Comply and implement soft change leadership guidelines.			Green (Higher probability of change success)	Blue (Highest probability of change success)	

LEGAL DIVISION

Corporate Objective	BU Measure of success	BU Initiatives	Baseline 2014/15	Target 2015/16	Target 2016/17	Target 2017/18	Comments
Optimise cost of collection. Ensure that the costs of collecting revenue are kept to a minimum and that unnecessary costs **are avoided.**	1. Percentage expenditure against budget on planned activities.	1.1 Monthly review on expenditure.		95% - 100%	95% - 100%	95% - 100%	
Improve taxpayer compliance. Identify and develop policies that can be implemented to ensure the support and commitment of taxpayers.	1. Approved business case by EXCOM.	1.1 Develop business case for the Income Tax act revision.		100%			
	2. Revised Act submission for approval.	2.1 Review and simplify VAT and Income Tax legislation.		VAT Act	Income Tax Act		
Standardise operations and pursue continuous improvement. Implement measures to ensure that SRA operations are standardised and that the organisation continuously improves and meets objectives.	1. Percentage of all processes documented and implemented.	1.1 Document and implement all processes.		100%	100%	100%	
	2. Percentage attainment of annual targets for essential KPIs.	2.1 Monitoring of KPI implementation and the compliance thereof.		95% - 100%	95% - 100%	95% - 100%	
Develop and promote a legal regulatory compliance culture.	1. Approved legal regulatory compliance framework.	1.2 Develop the legal regulatory framework.		100%			

Corporate Objective	BU Measure of success	BU Initiatives	Baseline 2014/15	Target 2015/16	Target 2016/17	Target 2017/18	Comments
Establishing and encouraging a workforce base that follows compliance and legal initiatives.	2. Percentage of implementation of framework/plan	2.1 Implementation of compliance framework in terms of relevant legislation.		100%	100%	100%	
	3. Regulatory compliance adherence score.	3.1 Conduct regulatory compliance assessment.		Establish baseline			
	4. Report of non-compliance incidents.	4.1 Produce quarterly monitoring reports on non-compliance.		Quarterly	Quarterly	Quarterly	
Embed effective risk management practices and BCM. Implement initiatives that minimise risk within the SRA and develop processes to ensure business continuity.	1. Percentage implementation of mitigation actions for high risk items closed-out according to defined timelines.	1.1 Effective management of risk register.		100%	100%	100%	
	2. Percentage implementation of the business recovery plan.	2.1 Implement the departmental business recovery plan (BRP).		20%	60%	100%	
Develop knowledge management repository Establishing a knowledge centre that is able to collect, organise and manage information and resources.	1. Percentage of approved updates to the repository.	1.1 Develop, implement and communicate knowledge management framework (reports, time, and responsibility).		90%	100%	100%	
	2. Percentage adherence to knowledge management survey implementation plan.	2.1 Implement relevant recommendations from knowledge management survey.		100%	100%	100%	Assuming the survey has been completed and an action plan developed.

Corporate Objective	BU Measure of success	BU Initiatives	Baseline 2014/15	Target 2015/16	Target 2016/17	Target 2017/18	Comments
Embed high performance culture Cultivating a workforce that is geared around superior performance, meeting targets and ensuring customer satisfaction.	1. Percentage adherence to culture and climate surveys implementation plans.	1.1 Implement relevant recommendations from culture and climate surveys.		100%	100%	100%	Assuming the survey has been completed and an action plan developed.
	2. Percentage of staff meet their set performance targets.	2.1 Implementation of performance management system. 2.2 Identify skills gaps during performance management process and develop and implement a consolidated Personal Development Plan (PDP) to close the gaps.		90%	90%	90%	
Embed effective change management Ensuring that applicable processes and tools are used to deal with change within the organisation.	1. Percentage compliance to soft change leadership guidelines.	1.1 Comply and implement soft change leadership guidelines.			Green (Higher probability of change success)	Blue (Highest probability of change success)	

EXECUTIVE SUPPORT AND INTERNATIONAL RELATIONS DIVISION

Corporate Objective	BU Measure of success	BU Initiatives	Baseline 2014/15	Target 2015/16	Target 2016/17	Target 2017/18	Comments
Optimise cost of collection. Ensure that the costs of collecting revenue are kept to a minimum and that unnecessary costs are avoided.	1. Percentage expenditure against budget on planned activities.	1.1 Monthly review on expenditure.		95% - 100%	95% - 100%	95% - 100%	
Improve taxpayer satisfaction Develop programmes that will improve customer encounters with SRA and their expectations. **BU Objective: Improve stakeholder relations** (donors, affiliates and partners, other revenue administrators, border agencies and ministries).	1. Percentage adherence to response time plan.	1.1 Develop response time matrix, baseline, implement and communicate.	50%	70%	80%	90%	
	2. Percentage adherence to stakeholder engagement plan.	2.1 Develop stakeholder engagement plan, baseline, implement and communicate. 2.2 Develop and implement donor management plan.		80% 100%	90% 100%	95% 100%	
Standardise operations and pursue continuous improvement	1. Percentage of all processes documented and implemented.	1.1 Document and implement all processes.		100%	100%	100%	

Corporate Objective	BU Measure of success	BU Initiatives	Baseline 2014/15	Target 2015/16	Target 2016/17	Target 2017/18	Comments
Implement measures to ensure that SRA operations are standardised and that the organisation continuously improves and meets objectives.	2. Percentage attainment of annual targets for essential KPIs.	2.1 Monitoring of KPI implementation and the compliance thereof.		95% - 100%	95% - 100%	95% - 100%	
Embed effective risk management practices and BCM Implement initiatives that minimise risk within the SRA and develop processes to ensure business continuity.	1. Percentage implementation of mitigation actions for high risk items closed-out according to defined timelines.	1.1 Effective management of risk register.		100%	100%	100%	
	2. Percentage implementation of the business recovery plan.	2.1 Implement the departmental business recovery plan (BRP).		20%	60%	100%	
Develop knowledge management repository Establishing a knowledge centre that is able to collect, organise and manage information and resources.	1. Percentage of approved updates to the repository.	1.1 Develop, implement and communicate knowledge management framework (reports, time, and responsibility).		90%	100%	100%	
	2. Percentage adherence to knowledge management survey implementation plan.	2.1 Implement relevant recommendations from knowledge management survey.		100%	100%	100%	Assuming the survey has been completed and an action plan developed.
Embed high performance culture Cultivating a workforce that is geared around superior performance,	1. Percentage adherence to culture and climate surveys implementation plans.	1.1 Implement relevant recommendations from culture and climate surveys.		100%	100%	100%	Assuming the survey has been completed and an action plan developed.

Corporate Objective	BU Measure of success	BU Initiatives	Baseline 2014/15	Target 2015/16	Target 2016/17	Target 2017/18	Comments
meeting targets and ensuring customer satisfaction.	2. Percentage of staff meet their set performance targets.	2.1 Implementation of performance management system. 2.2 Identify skills gaps during performance management process and develop and implement a consolidated Personal Development Plan (PDP) to close the gaps.		90%	90%	90%	
Embed effective change management Ensuring that applicable processes and tools are used to deal with change within the organisation.	1. Percentage compliance to soft change leadership guidelines.	1.1 Comply and implement soft change leadership guidelines.			Green (Higher probability of change success)	Blue (Highest probability of change success)	
Develop and promote a legal regulatory compliance culture Establishing and encouraging a workforce base that follows compliance and legal initiatives.	1. Percentage implementation of framework/plan.	1.1 Implementation of compliance framework in terms of relevant acts.		100%	100%	100%	

RISK AND ASSURANCE DIVISION

Corporate Objective	BU Measure of success	BU Initiatives	Baseline 2014/15	Target 2015/16	Target 2016/17	Target 2017/18	Comments
Optimise cost of collection Ensure that the costs of collecting revenue are kept to a minimum and that unnecessary costs are avoided.	1. Percentage expenditure against budget on planned activities.	1.1 Monthly review on expenditure.		95% - 100%	95% - 100%	95% - 100%	
Increase revenue collections Increase the revenue collect across each tax category.	1. Percentage implementation of plan.	1.1 Formulate and implement annual revenue assurance assessment plan.		100%	100%	100%	
Standardise operations and pursue continuous improvement Implement measures to ensure that SRA operations are standardised and that the organisation continuously improves and meets objectives.	1. Percentage of all processes documented and implemented.	1.1 Document and implement all processes.		100%	100%	100%	
	2. Percentage attainment of annual targets for essential KPIs.	2.1 Monitoring of KPI implementation and the compliance thereof.		95% - 100%	95% - 100%	95% - 100%	
	3. Percentage divisional submission in accordance with the reporting plan.	3.1 Develop and roll out of the divisional reporting plan to adhere to Board reporting time frames.					

Corporate Objective	BU Measure of success	BU Initiatives	Baseline 2014/15	Target 2015/16	Target 2016/17	Target 2017/18	Comments
Develop and promote a legal regulatory compliance culture Establishing and encouraging a workforce base that follows compliance and legal initiatives.	1. Percentage implementation of framework/plan.	1.1 Implementation of compliance framework in terms of relevant legislation.		100%	100%	100%	
Embed effective risk management practices and BCM Implement initiatives that minimise risk within the SRA and develop processes to ensure business continuity.	1. Percentage completion of Enterprise Risk Maturity (ERM) Index.	1.1 Formulate/develop ERM Index.		100%	100%	100%	
	2. Percentage completion of risk management plan roll out.	2.1 Roll out ERM maturity model (Roll out of risk management plan).		40%	100%	100%	
	3. Achieve maturity levels as per ERM Index.	3.2 Monitor implementation of the ERM Index by each business unit.	ERM Index	Level 2	Level 2.5	Level 3	
	4. Percentage implementation of plans.	4.1 Formulation and implementation of business recovery plans (BRPs). 4.2 Validation plan for BRPs implemented.		20%	60%	100%	
Develop knowledge management repository Establishing a knowledge centre that is able to collect, organise and	1. Percentage of approved updates to the repository.	1.1 Develop, implement and communicate knowledge management framework (reports, time, and responsibility).		90%	100%	100%	

Corporate Objective	BU Measure of success	BU Initiatives	Baseline 2014/15	Target 2015/16	Target 2016/17	Target 2017/18	Comments
manage information and resources.	2. Percentage adherence to knowledge management survey implementation plan.	2.1 Implement relevant recommendations from knowledge management survey.		100%	100%	100%	Assuming the survey has been completed and an action plan developed.
Embed high performance culture Cultivating a workforce that is geared around superior performance, meeting targets and ensuring customer satisfaction.	1. Percentage adherence to culture and climate surveys implementation plans.	1.1 Implement relevant recommendations plus results from culture and climate surveys.		95 - 100%	95 - 100%	95 - 100%	Assuming the survey has been completed and an action plan developed.
	2. Percentage of staff meet their set performance targets.	2.1 Implementation of performance management system. 2.2 Identify skills gaps during PM process and develop a consolidated Personal Development Plan (PDP) to close the gaps		80%	80%	80%	
Embed effective change management Ensuring that applicable processes and tools are used to deal with change within the organisation.	1. Percentage compliance to soft change leadership guidelines.	1.1 Comply and implement soft change leadership guidelines.			Green (Higher probability of change success)	Blue (Highest probability of change success)	

INTERNAL AFFAIRS DIVISION

Corporate Objective	BU Measure of success	BU Initiatives	Baseline 2014/15	Target 2015/16	Target 2016/17	Target 2017/18	Comments
Optimise cost of collection. Ensure that the costs of collecting revenue are kept to a minimum and that unnecessary costs are avoided.	1. Percentage expenditure against budget on planned activities.	1.1 Monthly review on expenditure.		95% - 100%	95% - 100%	95% - 100%	
Standardise operations and pursue continuous improvement Implement measures to ensure that SRA operations are standardised and that the organisation continuously improves and meets objectives.	1. Percentage of all processes documented and implemented.	1.1 Document and implement all processes.		100%	100%	100%	
	2. Percentage attainment of annual targets for essential KPIs.	2.1 Monitoring of KPI implementation and the compliance thereof.		100%	100%	100%	
Innovation to improve tax compliance Creating innovative initiatives that could be implemented to increase tax compliance amongst Swaziland residents.	1. Percentage innovation concepts approved vs. submitted.	1.1 Consideration of innovation concepts in monthly management meetings in accordance with the framework.		40%	40%	40%	
	2. Case management system implemented.	2.1 Develop and implement case management system.			100%		

Corporate Objective	BU Measure of success	BU Initiatives	Baseline 2014/15	Target 2015/16	Target 2016/17	Target 2017/18	Comments
Develop and promote a legal regulatory compliance culture Establishing and encouraging a workforce base that follows compliance and legal initiatives.	1. Percentage implementation of framework/plan.	1.1 Implementation of compliance framework in terms of relevant acts. 1.2 Annual report on asset declarations. 1.3 Annual report on registered and disposed gifts	100%	100%	100%	100%	
Embed effective risk management practices and BCM Implement initiatives that minimise risk within the SRA and develop processes to ensure business continuity.	1. Percentage implementation of mitigation actions for high risk items closed-out according to defined timelines.	1.1 Effective management of risk register.		100%	100%	100%	
	2. Percentage implementation of the business recovery plan.	2.1 Implement the departmental business recovery plan (BRP).		20%	60%	100%	
Develop knowledge management repository Establishing a knowledge centre that is able to collect, organise and manage information and resources.	1. Percentage of approved updates to the repository.	1.1 Develop, implement and communicate knowledge management framework (reports, time, and responsibility).		90%	100%	100%	
	2. Percentage adherence to knowledge management survey implementation plan.	2.1 Implement relevant recommendations from knowledge management survey.		100%	100%	100%	Assuming the survey has been completed and an action plan developed.

Corporate Objective	BU Measure of success	BU Initiatives	Baseline 2014/15	Target 2015/16	Target 2016/17	Target 2017/18	Comments
Embed high performance culture Cultivating a workforce that is geared around superior performance, meeting targets and ensuring customer satisfaction.	1. Percentage adherence to culture and climate surveys implementation plans.	1.1 Implement relevant recommendations from culture and climate surveys.		100%	100%	100%	Assuming the survey has been completed and an action plan developed.
	2. Percentage of staff meet their set performance targets.	2.1 Implementation of performance management system. 2.2 Identify skills gaps during performance management process and develop and implement a consolidated Personal Development Plan (PDP) to close the gaps.		80%	80%	80%	
Embed effective change management Ensuring that applicable processes and tools are used to deal with change within the organisation.	1. Percentage compliance to soft change leadership guidelines.	1.1 Comply and implement soft change leadership guidelines.			Green (Higher probability of change success)	Blue (Highest probability of change success)	

P.O. Box 5628
Mbabane
Telephone: 2406 4000
Fax: 2406 4001
email: info@sra.org.,sz
Website: www.sra.org.sz

'Raising the Standard'