STRATEGIC PLAN

2021/22 TO 2023/24

"Digitalized and data driven; with our partners."

Eswatini Revenue Authority

SRA

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1. Foreword by the Honourable Minister of Finance

This strategic plan responds decisively to the challenges brought about by the transformation of the global economic environment to a digital economy. The transformation is powered by the fourth industrial revolution. The plan comes at a time when a number of governments are battling with mobilising sufficient resources to support the fiscus. The advent of the COVID19 pandemic has exacerbated an already challenging environment.

The drive to maximize domestic revenue mobilization continues to be our top priority as this reduces reliance on the volatile SACU revenue. The organisation embarks on the strategic journey on the back of an increasingly digital local business environment and technology savvy taxpayer base. The SRA's vision for the next strategy period remains unchanged as **"100% voluntary compliance for a better Kingdom of Eswatini"** with the theme "**Digitalised and Data Driven Organisation; with our Partners**"

The theme highlights the commitment to embrace digitalization and collaborate with key stakeholders to improve voluntary compliance from 67.9% to 81.1% by the end of the strategy period. This strategy is a product of intense collaboration between the SRA and key stakeholders that include both houses of parliament, government ministries, the financial services sector and taxpayer representative bodies.

I am aware of the impact of the COVID19 pandemic on the domestic economy, on business and consequently revenue mobilization. I'm confident that with the nation's strong resolve we shall emerge stronger. The SRA has the strong support of Government, Parliament, the business community and the nation. **Digitalised and Data Driven Organisation; with our Partners**" we shall overcome.

NEAL RIJKENBERG

HONOURABLE MINISTER FOR FINANCE

2. Statement from the Commissioner General

As the Eswatini Revenue Authority closes in on a decade of its existence, it is necessary to reflect on its successes thus far, scan the environment within which it operates, take some lessons from the past and position itself to continue to be relevant and deliver maximum value to its stakeholders, particularly the Government of the Kingdom of Eswatini, the taxpayer base and the SRA staff. This strategy is a result of a very rigorous process of consultation with our key stakeholders to solicit their views on the direction they believe we should take. Three areas have emerged as being in need of attention for the organization to be positioned correctly in order to attain its mandate. These are; the development of an integrated and coordinated revenue collection system, the development of a values driven culture in the organization, the creation of an intelligent revenue collection system. In the strategic period we seek to execute interventions that will positively influence the public's attitude towards taxation and that support and complement our enforcement and other tactical measures. We have actively sought to understand the varied factors that influence tax compliance in Eswatini and intend to implement interventions that will effectively segment our taxpayer base in order to apply the most effective methods on each category to facilitate compliance.

Integrated and coordinated system

Our ability to effectively fulfil our mandate relies heavily on our ability to integrate and coordinate the various elements in the SRA ecosystem, which are our people, processes and systems. We endeavour to assimilate integrated thinking into our way of doing business. This essentially means always striving to act in a manner that leverages on the interactions we have with our taxpayers through the various channels, thus appreciating the impact of our actions on the entire SRA value chain. Revenue administration is characterised by vast interdependencies and linkages. Tactical decisions applied in one part of the business have an effect on other parts, negative or positive, thus affecting revenue collection and customer experience. This results in perceptions being formed towards the organization and towards taxation in general, which may ultimately impact compliance. It is therefore paramount that we consider our actions and their impact in a wholistic manner and not as once off endeavours with no systemic amplification and reproduction. In this way we will continue to deliver value to the government of Eswatini, whilst contributing towards cultivating a truly vibrant and just tax regime in Eswatini.

Intelligent revenue collection

The world we live in is getting more and more complex as populations grow and sophistication sets in. This bring complexity to the work of the revenue administration, which can no longer be effectively performed using the conventional tools and approaches. This calls for the adoption of new technologies that will enable the administration to work smarter. The gathering and manipulation of data becomes central to this transformation. This requires that over and above acquiring the tools required for this purpose, we should develop the human capacity to function effectively in this new era. It is gratifying to note that these technologies exist and continue to be refined to assist in this endeavour. All that is needed is for organizations to be willing to embrace the requisite changes and catapult themselves to the required level. The SRA has, with the assistance of reputable partners in this area, developed a digitalization strategy which is an integral part of this organizational strategy. Its full implementation will undoubtedly deliver a complete transformation of the business and take us ever closer to our vision. Our desire is simply to evolve into a data driven entity thus empowering ourselves to make decisions that benefit our mandate while relieving our clients of unnecessary intrusions.

Value Driven Culture

As a service provider, we are guided by a commitment to performance excellence, relationship building, innovation, integrity, transparency and accountability. This is the DNA matrix of the SRA and permeates all aspects of what we do. This is who we are. It is our conviction that should we successfully live these values, we will be able to deliver on our strategic intent and on the operational aspects of our daily endeavours. To this end the development of our people is seen as a critical success factor. We will embark on a competency based human resource management process that seeks to clearly define the skills levels required to perform the assigned functions. This will assist us develop a strong capacity building program which will ensure efficiency and effectiveness of our people. Coupled with our commitment to remunerating our staff fairly and competitively, this should culminate in an engaged and happy team that delivers the highest quality of service to our taxpayers.

This is shaping up to be a very exciting journey, which is credited largely to the feedback we obtained as we interacted with our stakeholders. I now invite all of them to join hands with us as we implement the recommendations they gave us, to deliver the transformation we need to benefit all of us.

DUMISANI E. MASILELA

COMMISSIONER GENERAL

3. Executive Summary

Our purpose as the Eswatini Revenue Authority (SRA) is *"to provide an effective and efficient revenue and customs administration, driven by a high-performance culture that promotes compliance through fair, equitable, and transparent application of the law."* Through this purpose, we deliver our mandate as set out in the Eswatini Revenue Authority Act, 2008 (as amended). Our intent is to achieve 100% voluntary compliance for a better Kingdom of Eswatini.

This document presents the strategy for the SRA for the period from 2021/22 to 2023/24. It outlines the roadmap for sustained relevance and efficiency in delivering the mandate. The strategy development process began with an EOP analysis (risk **E**xposure, **O**pportunities and **P**rocess) that analysed people dynamics, risk exposure, opportunities, and process efficiency.

The EOP analysis have shown that the obstacles that inhibit attainment of optimal efficiency and relevance of our operations are: (a) a non-conducive organisational culture that is weak in essential elements such as performance excellence, innovation and meaningful relationships; (b) poor divisional integration, interdependence and coordination; (c) a weak revenue collection system that is anchored on manpower. From the analysis we derived the following hypothesis: *"To realise the vision for a 100% voluntary compliance the SRA has to cultivate a value driven culture, achieve internal integration and coordination as well transform operations to an intelligent revenue collection system."*

From of the above hypothesis we define four strategic focus areas. These create the appetite required to transform operations to optimize efficiencies and accelerate the pace towards attaining the vision:

1. An integrated and coordinated system that will maximise efficiency;
2. A value driven culture;
3. An intelligent revenue collection system and
4. A statutory compliant organization

To drive this required change, we developed strategic programmes and objectives around these focus areas to form the foundation of the SRA strategy.

This strategy document makes two important statements. The first is a *statement of operational efficiency* and the second one of *strategic effectiveness*. The statements create an inverse

duality for the SRA. Through this duality we show what the core tasks, risks, and metrics are for respectively running and changing the SRA. Operations run the organisation whilst strategy changes it. We run our operations through business processes grouped in five systems and execute our strategy through three programmes. The matrix below shows the effect that we envision the strategy will have on our operational systems. The expected outcomes transcend across all the five systems to varying degrees.

Table 1.0   Strategy Programmes and Systems Matrix of the SRA.

STRATEGY PROGRAMMES	SYSTEMS				
	Revenue Collection	Support	Risk	Transformation	Customer
Integrated and coordinated system.	Convergence on purpose. Relevant and unified feedback channels. Holistic risk management approach. Relevant integrated thinking and insights. Productive employees.				
Value driven culture.	Value driven leadership and teams. Healthy organisational dynamics. Engaged employees. Excellence driven. Healthy professional relationships. Improved Performance Community of practice				
Intelligent revenue collection system.	Relevance. Increased voluntary compliance. Ease of movement of goods. Enhanced stakeholder relations, engagements and collaboration.				
Statutory Compliance	• Full Compliance by the Organisation • Reduced costs of collecting non-tax government revenue • Reduced citizen costs of access to government services • Positive public image from service culture				

To implement our strategy, we use operational systems and strategic programmes. We run our systems through process management and execute our programmes through project management. To monitor and evaluate our work, we use a strategic scorecard.

The Governing Board owns and is accountable for the SRA strategy. The SRA EXCO team will manage and execute this strategy, whose period begins on 01 April 2021 and ends on 31 March 2024.

The effect of this strategy is to drive change that will digitalize operations and transform decision making from intuitive to data driven decision making. This shall improve voluntary compliance to 81.1% by 2024. This is our first milestone to the ultimate intent of 100% voluntary compliance.

This document and its annexes clearly explain our current reality. It defines our future desire and gives a remedy to close the gap between the two. It thus documents a transformational process that will enhance the way we perform and stay relevant.

4. Establishment and Mandate

Establishment and Operations

The Eswatini Revenue Authority (SRA) is a semi-autonomous revenue administration agency. It was set up through the Eswatini Revenue Authority Act, 2008 (as amended). The SRA works within the broad framework of Government but outside of the civil service.

The SRA is structured as a corporate entity and strives for operational excellence and efficiency. A Commissioner General heads the organisation. SRA has a Governing Board, appointed by the Honourable Minister of Finance.

Mandate and Functions of the SRA

We get our mandate from the Eswatini Revenue Authority Act, 2008 (as amended). The SRA mandate includes:

a) Assessment and collection of all revenue on behalf of the Government;

b) Administering and giving effect to the laws or the specified provisions of the laws set out in the Schedule and account for all revenue to which those laws apply;

c) Promoting compliance with the revenue laws;

d) Taking the measures needed to counteract tax or revenue fraud and other forms of tax or revenue evasion;

e) Ensuring that all revenue collected is, as soon as reasonably practical, credited to the Eswatini Government General Account; and,

f) Subject to the provisions of the Act, take such other measures as considered necessary or desirable for the achievement of the purposes or provisions of the revenue laws.

Alliances and Agreements

An orgtology-based strategy

In furtherance of the SRA mandate, as well as in working towards adopting best practice, the SRA is a member of various international organisations, such as the: African Tax Administration Forum (ATAF); World Customs Organisation (WCO); and, the Commonwealth Association of Tax Administrators (CATA). Furthermore, we collaborate with the International Monetary Fund (IMF) to improve our efficiencies through conducting assessments, such as the Tax Administration Diagnostic Assessment Tool (TADAT) . We then compare our performance at all angles against other revenue administrations across the globe. The aim of this is to suggest areas of improvement.

We constantly pursue alliances and cooperation agreements with established revenue agencies. The list below shows our current agreements.

Table 2.0: SRA's Alliances and Agreements.

Double Taxation Agreements:	Tax Information Exchange Agreements:	Cooperation Agreements with Other Revenue Authorities:
1. South Africa	1. Isle of Man.	1. South Africa *(VAT Refund Scheme)*
2. United Kingdom	**2.** The States of Guernsey.	2. Mozambique
3. Mauritius		3. Mauritius
4. Seychelles		4. Lesotho
5. Taiwan (Republic of China)		5. Botswana
6. Botswana		6. Mauritius
		7. Seychelles
		8. Tanzania
		9. Zimbabwe

Agreements with Local Agencies:
1. Central Statistics Office.
2. Central Bank of Eswatini.
3. Financial Intelligence Unit.
4. Director of Public Prosecutions.
5. Financial Services Regulatory Authority.
6. Royal Eswatini Police Services.
7. Eswatini Public Procurement Regulatory Authority.
8. National Agricultural Marketing Board.
9. Eswatini Environmental Authority.
10. Eswatini Dairy Board.

Other Agreements in Force:
a. African Tax Administration Forum Agreement on Mutual Assistance in Tax Matters.
b. Southern African Development Community Agreement on Assistance in Tax Matters.
c. The Multilateral Convention on Mutual Administrative Assistance in Tax Matters.
d. SADC Amended Protocol on Trade, annex II- customs Cooperation within SADC.
e. International Convention on Mutual Administrative Assistance for the Prevention, Investigation and Repression of Customs Offences.

5. Organisational Identity and Definition

Our Purpose

We are an effective and efficient revenue and customs administration, driven by a performance culture that promotes compliance through fair, equitable, and transparent application of the law.

Our Intent

100% voluntary compliance for a better Kingdom of Eswatini.

Our Values

Value	Description
Performance Excellence	Strive for professionalism and continuous improvement.
Relationships	Focus on efforts that deliver high-level service and recognize the impact of actions on all our stakeholders.
Innovative	Continuously implement ideas that re-engineer our service offering and the way in which the SRA operates.
Integrity	Promote honesty, trust, and openness in conducting business.
Transparency and Accountability	Open in operations and communication whilst responsible for actions and decisions.

Our Business Model

The current SRA business model offers value to Eswatini through efficient revenue collection. To the taxpayer we offer value through making compliance easy and reducing the compliance burden. We gear all our partnerships, activities, and resources to drive this value proposition. Through strong stakeholder relationships and efficient revenue collection channels, we can give a customised service to our customer segments. We have one revenue stream, which is tax collection. Taxpayers are bound to comply to tax laws. We are an efficiency driven revenue authority.

Figure 1.0: Our Business Model
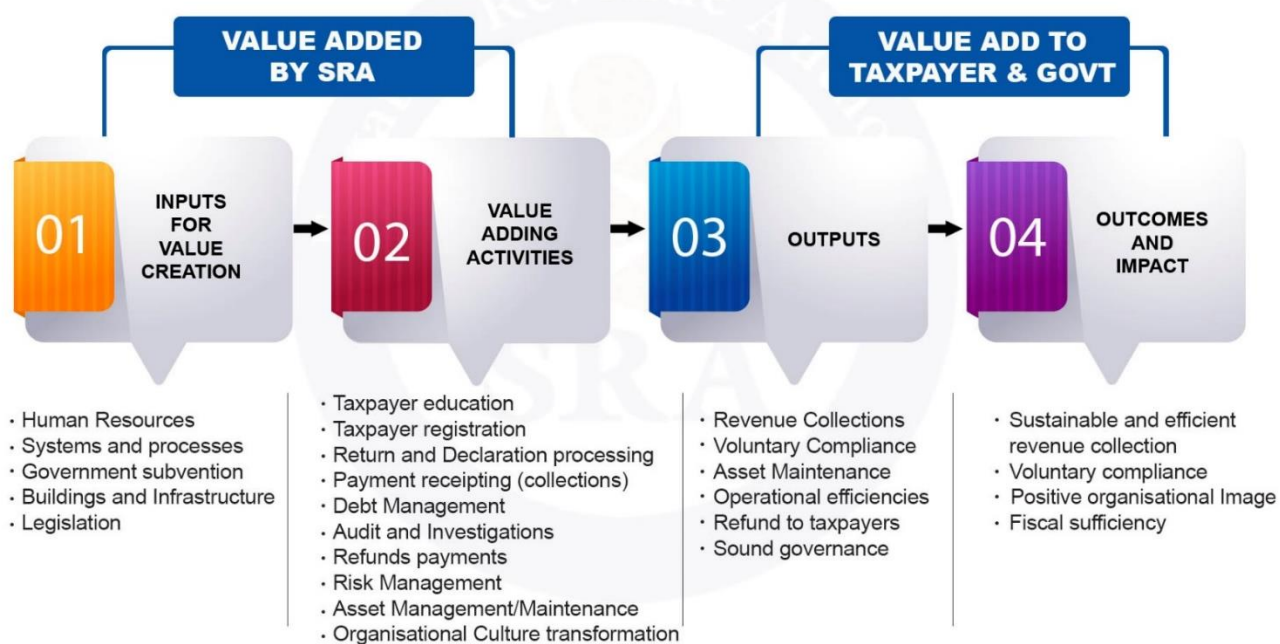
The Compliance Model – Being Fair and Firm

Consistent with trends observed in a number of leading revenue administrations and at the advice of the IMF, we have adopted the Compliance Risk Management (CRM) framework. Through this framework we use risk management principles to better allocate scarce resources to achieve an optimum tax compliance outcome - one aimed at achieving the best overall tax compliance outcome for the available resources.

A number of empirical studies have shown that compliance is nurtured by trust. The key to creating trust for a revenue authority is to act in ways that the community experiences the delicate balance of "being fair and firm." The perceived fairness of an organisation is to a great extent based on personal experience from earlier encounters, other people's experiences and media reports.

Figure 2 – The Compliance Model
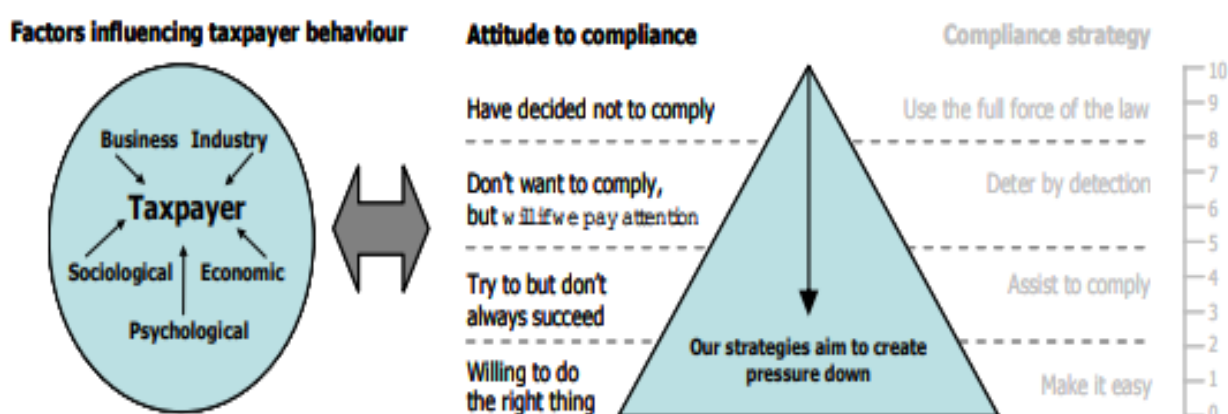
The model shows that for the majority of taxpayers who choose to file, declare and pay the correct amount of tax on time, the provision of ongoing assistance will be the most helpful response to encouraging continuing compliance. However, as we move up the continuum from taxpayers who are *'willing to do the right thing'* to taxpayers who *'have decided not to comply'*, taxpayers must be made aware that the authority will be firm by detecting their non-compliance and meting out credible enforcement action.

6. Declaration of Operational Efficiency

The aim of this section is to answer two questions. They are:

1. How we intend to ensure high-performance; and,
2. How we aim to measure our efficiency.

Our Process Construct – Ensuring High-Performance

We have divided the organisation's operations into five systems. A system is a container of processes that hold the same overriding purpose. Thus, a system holds the activity that executes a purpose. Each system holds a network of processes, definitions, descriptions, targets, and standard operating procedures.

Figure 3.0: Our Process Construct
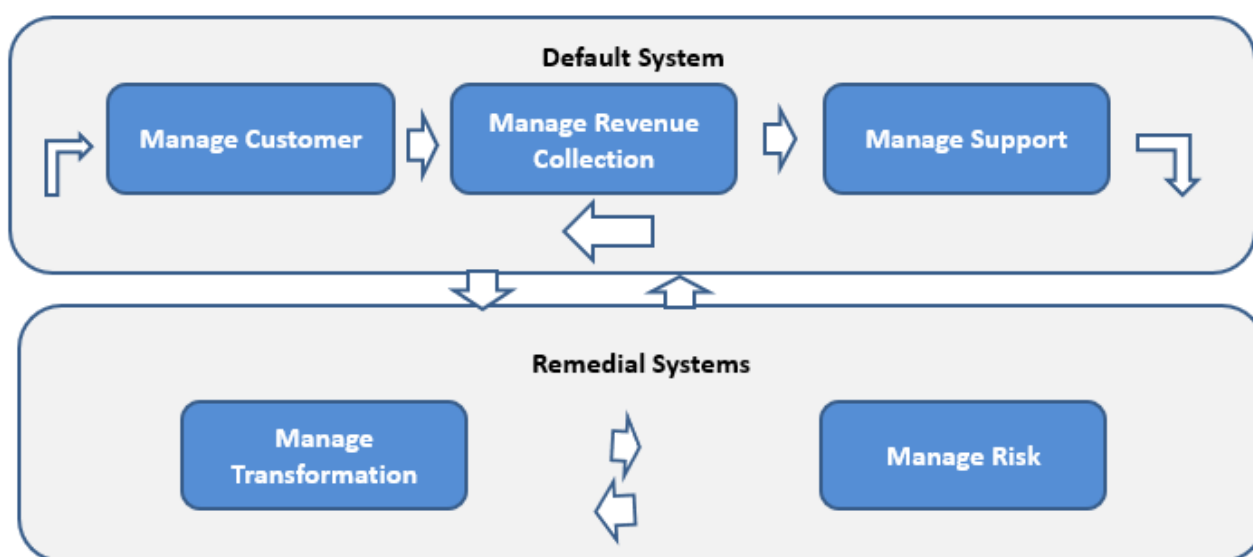
The SRA runs all its operations through the above process construct. In so, it is a blueprint for all SRA performance.

Our Operational Targets – Measuring Efficiency

The given process construct is how we deliver on our mandate. To monitor, evaluate, and learn from this work, each process holds a set of targets. These are predictions of future outputs. It gives a metric against which we can measure our performance. The deviation between planned outputs and actual outputs is an assessment of our performance.

The table below gives a core operational target for each system. We assume that such a core target holds all the targets of the processes within its network. The process construct is the action programme for the operational targets as set below.

Table 3.0 Core Operational Targets

Nr:	System:	Target:	Quantification:				Measure:	Action Programme:	Evidence:	Point of Measure:
			Baseline	2021/22	2022/23	2023/24				
1.	Manage Customers.	Establish and improve relationships with customers.	TBC	TBC	TBC	TBC	Improved Net Promoter Score	Annexure G System Brief	We are an effective and efficient revenue and customs administration, driven by a performance culture that promotes compliance through fair, equitable, and transparent application of the law.	Quarterly and when needed by the EXCO team.
2.	Manage Risk.	Effective Enterprise Risk Management practices (including tax compliance risks)	TBC	Conclude baseline	TBC	TBC	Manage risks within the approved Risk Appetite and Tolerance levels.	Annexure H System Brief		
3.	Manage Revenue Collection.	Efficiently collect revenue.	97%	100%	100%	100%	Achieve annual revenue target.	Annexure I System Brief		
4.	Manage Support.	Efficiently manage SRA resources.	3.9%	3.77%	3.63%	3.5%	Reduce cost to revenue ratio.	Annexure J System Brief		
5.	Manage Transformation.	Effect change that will enhance performance and secure relevance.	67.9%	75.9%	78.5%	81.1%	Achieve voluntary compliance targets in line with 5V Model.	Annexure K System Brief		

7. Declaration of Strategic Intent and Effectiveness

To be strategically effective, we have analysed our environment, developed a vision, launched strategic programmes, and created metrics to assess the effectiveness of our strategy. It is the aim of this section to answer three questions, which are:

1. What is our strategic focus?
2. What is our vision?
3. What are our strategic programmes?

The EOP Analysis – Strategic Focus

Prior to developing this strategy document, we did an EOP analysis in September 2019. An EOP analyses risk Exposure, Opportunities, and Process efficiency. To collect data, we sent out 730 electronic questionnaires, which 376 people completed. That is a 52% response rate. There were also interviews and stakeholder focus groups. The EOP report is an annexure to this document.

This analysis enabled us to pinpoint four strategic focus areas. The aim of these focus areas is to deal with the risk exposure, opportunities, and process inefficiencies that we found through the EOP analysis. Simultaneously, these focus areas will enable our purpose whilst ensuring that it achieves our intent. We explain our intent below in the 5V-Model. We used the focus areas to devise our strategic objectives and action programmes. The EOP Analysis is therefore key to the strategy development process.

The four strategic focus areas are:

1. An integrated and coordinated system;
2. A value driven culture;
3. An intelligent revenue collection system; and
4. A statutory compliant organisation

We believe that if we focus our strategy on these areas, we will become a more relevant and a higher performing organisation (RPO).

Our 5V Model – Creating Vision

The 5V Model is an orgtology tool that breaks the ultimate organisational dream into smaller statements of intent. Through the 5V Model, we create five vision statements, that range from an ultimate and almost unattainable vision (V1), to a quantifiable super goal that we can achieve within this strategic period (V4). This creates a ladder of strategic intent, aimed at achieving our ultimate vision (V1). The last statement, V5, will direct the next 12-months of our strategic activity. Our most important aim is V4, which will typify the desired outcome at the end of our strategic period.

Table 4.0   **SRA's Measures of Efficiency and Effectiveness.**

STATEMENTS	Measure of Efficiency (quantified)	Measure of Effectiveness (qualified)
V1 – Our Ultimate Dream	**100% voluntary compliance for a better Kingdom of Eswatini.**	
V2 – 2029/30 Vision (three strategic periods).	99.4% Voluntary Compliance.	An eye on every cent.
V3 – 2026/27 Vision (two strategic periods).	91.6% Voluntary Compliance.	Tightly sewn tax net.
V4 – 2023/24 Vision (one strategic period).	81.1% Voluntary Compliance.	Digitalised and data driven; with our partners.
V5 – 2021/22 Vision (12-months).	All strategic targets achieved at 100%.	Efficient Revenue Collection.

Our Strategic Programmes – Delivering Strategy

We developed strategic objectives to address our strategic focus areas. The aim of these objectives is to, through strategic focus, execute our 5V statements of intent. The V4 statement typifies the desired outcome at the end of our strategic period. Through achieving it, we will prove strategic success.

In line with V4, we translated each focus area into three strategic objectives, which were then translated to strategic programmes, each with a detailed action plan. The strategic programmes aim to reach our three-year goal, which is *"81.1% voluntary compliance, through being digitalised and data driven with our partners."*

An additional fourth strategic programme has been added, being informed by projects emanating from regional and international conventions and developments to which the country subscribes to and calls for their implementation in revenue and customs administration.

Each programme has several subordinate projects that we assign to various responsible project leaders. In this way we spread strategic responsibility throughout the SRA at its various levels. Jointly, the strategic focus areas, the 5V Model, and our strategic programmes will create our strategy for the next three years.

To make sure that we execute all the programmes with their action programmes (subordinate projects), we use project management method, which aims to ensure that we complete our strategy on time, within budget, and at the pre-determined quality and quantity targets. The action programmes are attached to this document's annexures.

Following are our strategic objectives with their programme details.

Table 5.0   SRA's Strategic Objectives and Associated Programme details.

Nr.	Strategic Programme:	Strategic Objective:	Programme Director:	Target Date:	Budget:	Action Programme:
SP1	Integrated and coordinated system.	Develop an integrated and coordinated system that will maximise efficiency of the SRA.	• Gugu Mahlinza • Thulie Tsela	31 Mar 2023	*Internal Resources*	Annexure C
SP2	Value driven culture.	Create an SRA culture where we live by our values.	• Leonard Nxumalo	31 Aug 2023	E3.2m *WCO Support*	Annexure D
SP3	Intelligent revenue collection system.	Develop an intelligent revenue collection system.	• Brightwell Nkambule	31 Mar 2025	E200m	Annexure E
SP4	Statutory Compliance	Bring about the changes required in order for the SRA to fully align with legislative provisions.	• Thobile Dlamini	31 Mar 2022	E10.4m	Annexure F

Notes on Strategy Execution:

- It is crucial that the Commissioner General gets direct feedback during management meetings. For this reason, all the programme directors are senior managers who are part of Executive Committee (EXCO).

- All the programmes listed above will improve our operational processes; and in turn will support our ability to achieve greater targets.

8. Strategy Monitoring and Evaluation

To check and evaluate our strategy we use a very simple system where we can view our strategic success at one glance. We call this system, our strategic scorecard. It is crucial that we grasp our performance at every level: therefore, we score both our strategy and our operations. Although we score both aspects, we do not measure them in the same way. In precis, our scorecard hosts four primary "scoreboards", where we score the following aspects:

1. A resource consumption scorecard: Here we monitor the resources expended to execute our strategy. These would be people, money, and assets.

2. A strategic programmes execution scorecard: Here we monitor the execution of our strategic programmes in terms of time, budget, and task completion.

3. A V4 target scorecard: Here we measure our achievement of quantified outcomes. This will help us understand whether we are doing the right stuff.

4. An operational targets scorecard. Here we measure our operational efficiency.

Our Resource Consumption Scorecard

SRA uses the same resource pool for all its activities. It is therefore important that we know which of these activities consume most of our resources. This scorecard has two categories. Jointly, these categories will show how much of our resources we use for our operations, and how much we use for executing our strategy.

1. Resources used for our process construct will show how much resources we use for our operations. This is an indicator of our cost of performance.

2. Resources used for our strategic programmes will show how much resources we use for our strategy. This is an indicator of our cost of relevance.

To do a resource allocation, we turn our resource pool into 100 units. We then divide this into the above two categories. In other words, each percentile will show how much resources that specific part of the SRA consumes. We call this weighting our strategic weight. We then list the different processes and projects under each category. Once we

have done this, we will give a direct weighting to each project or process. Through this weighting we can see how a specific process or project will deplete our budget. When we refer to budget, we mean the people, money, and assets that we have at our disposal.

Our Strategic Programmes Scorecard

We get our strategic programmes through creating vision, exploring opportunities, assessing risks, and then merging that which must change into strategic programmes. It is vital that management own these strategic programmes. In so, they must be managed at the highest organisational level.

Each strategic programme includes several smaller projects. The programme directors will assign these projects to different owners who function at various levels throughout the SRA. In so, many people at various levels of the SRA, then execute our strategy. People, and not roles, own the different projects. There is a name next to each activity. We do this, to make ownership and feedback direct. Also, projects cut across the SRA, and so, we cannot allot them within the boundaries of a department or a division.

The aim of strategy is to ensure that the SRA stays relevant. This is a non-repetitive pursuit that implies change. In other words, strategy is a project. Therefore, project management method is the best way to complete strategy. Each project owner will create a detailed project plan and then give frequent feedback to the EXCO team. We record all feedback in the strategic scorecard.

In the scorecard, next to each programme, we list the amount of resources that it will consume: name of its owner; its budget; the target date; percentage of completion; its target date efficiency; and its expense efficiency. This will give our EXCO team an immediate result in terms of how far we are on the completion of our strategic initiative.

The "weight" column shows us how much of the strategy budget, that specific programme will take. We show this in a percentage to the total budget.

In the "target date" column, we show when we will complete this programme. We do this by calculating the duration of each programme through a programme evaluation and review technique (PERT).

The "completed" column tells us how far we are in completing this programme. We get this percentage by appraising the completion of each project within the programme. The "Head of Strategy" must audit each programme at least once per quarter and give a feedback report to the EXCO team. It is not good practice if the same person who manages a programme or project also audits it, since a referee cannot also be a player.

The "target date efficiency" column, shows us whether we complete our milestones on time. This figure must always be 100% or more, which then means that we are on time, or that we are exceeding our time target. Where we rate our target efficiency below 100%, it shows that we are behind schedule. The target date efficiency helps us to grasp our programme completion figure. In so, when we finish a programme at 70%, with a target efficiency of 75%, we are less efficient than where we complete it at 40%, but with a target efficiency of 110%. Therefore, we can only make sense of a completion rate, when we relate it to its target efficiency rate.

Lastly, this scorecard will show a breakdown of each programme. In this breakdown, we can view the sub-projects within each programme. We can also see how far each project leader is, in completing his / her project. In this way, we can track any problems or know where things are going wrong.

The same rules apply to the "expense efficiency" column as that which applies to the "target date efficiency" column. An only difference is that with the former we calculate how much deviation there is from the allotted budged, whilst with the latter we calculate deviation from target dates.

Our V4 Target Scorecard

Often organisations get so focused in executing all the strategic programmes that they forget the primary aim, which is to achieve our V4 statement. If we execute 100% of our programmes and we do not achieve V4, then our strategy has failed. Yet, even if we have not completed all our programmes, but we achieved V4, then our strategy was successful. It therefore makes sense to build a scorecard for the V4 targets, so that we can keep track of V4 execution on an annual basis. The scorecard is simply a quantified measure of how far we are in achieving each of our strategic programmes. Its aim is to show whether our projects are working or not. Where we do not achieve these targets, we must revise our projects. In some cases, we might even have to stop current projects and devise new ones. It is all about V4.

The way we measure our V4 targets is different to the way that we measure our operational targets. For instance; we do not give a priority weight or point of measure to V4 targets, since they do not cycle and thus are not repetitive. They show completion and not ability. Therefore, the construct of how we measure them are different to how we measure operational process targets.

Operational Processes Targets Scorecard

We measure our operations through core targets. Our process construct holds five systems. Each system will have one annual target. Each target represents all the targets of all the processes within that system, i.e., we assume that if we achieve a target at this level, all the targets below are also achieved.

These are annual targets, and so, they will recur year after year. Although we adjust the quantity units every year, the way that we define these targets will remain the same. There are no specific action steps for each target, since we already have processes in place that will ensure that we achieve them. These targets reveal the ability of a process to perform at a specific point in time. Our aim is always to be more efficient. This means

that we must exceed a target without increasing the resources or activity to achieve such a target.

We assess our targets every quarter, on dates that management makes known. We do so in our strategic scorecard. At the end of each financial year, we do a final assessment. The final score should always be 100% or more.

9. Abbreviations and Definitions

5V	Five vision statement system
ATAF	African Tax Administration Forum
CATA	Commonwealth Association of Tax Administrators
CFI	Centre for Financial Inclusion
CFO	Chief Financial officer
CG	Commissioner General
EMDE's	Emerging Markets and Developing Economies
EXCO	Executive Committee
EOP	risk Exposure, Opportunities, and Process efficiency
FAR	Fiscal Adjustment Roadmap
iP	Internal Process Number
LRA	Lesotho Revenue Authority
PERT	Programme Evaluation and Review Technique
PESTLE	Politics, Economics, Social, Technology, Legal, and Environment
Pi	Internal Project Number
RPO	Relevant and Performing Organisation
SADC	Southern African Development Community
SARS	South African Revenue Service
SEZ's	Special Economic Zones
SP	Strategic Programme
SRA	Eswatini Revenue Authority
SSA	Sub-Saharan Africa
TADAT	Tax Administration Diagnostic Assessment Tool
V4	Vision for the strategic period that this document holds. Part of 5V
WCO	World Customs Organisation
ZRA	Zambia Revenue Authority

Concept:	Definition:
Baseline	A minimum or starting point that one uses for comparisons.
Orgamatics	An orgtology field of study where one uses scientific method to create strategy and ensure operational efficiency. The term is a blend between the words "organisation" and "mathematics", thus denoting the mathematical construct of an organisation.
Orgtology	Orgtology studies the systems and dynamics of an organisation. The word "orgtology" is a blend between "organisation" and the Greek word *"-logy"*, meaning the science of organisation.
Output	An output is the result of a process. Unlike an outcome, an output does not judge the effectiveness of a result. For example, a car is the output of a manufacturing process. Yet, this does not tell us if the car is something that consumers will be interested in. That is an outcome. In orgtology we use efficiency to measure outputs. In other words, the result must be greater than the effort. Orgtologist will always aim to reduce risk by making an output as predictable as possible.
Outcome	An outcome describes how something has turned out. In other words, an outcome is an effect or consequence. We assess the effect of an event, activity, environment, subject, or object. Outcomes thus show effectiveness. For example, to chop down a forest with engineering precision is an output. Whether it was the right forest or whether chopping down the forest was the right thing to do, is an outcome.
Procedure	A series of actions conducted to execute a formal rule in a certain order or manner. For example, the rule is "secure entry to the building". The procedure is: (1) visitors must report to the security front desk; (2) on arrival at the front desk a visitor's form must be completed; (3) the security desk will issue a temporary visitor's card; etc.
Process	A process is a sequence of activity that cycle. Processes produce outputs and we manage them through rules and targets. Process outputs are predictable because they repeat a known past.
Project	A project drives non-repetitive activity. In other words, a project begins and ends. Projects aim to negotiate outcomes. In so, the aim of a project is always to begin, end, or fix a process. Project outcomes are hard to predict because they negotiate an unknown future.
System	A system is a container of processes that hold the same overriding purpose. Thus, a system holds the activity that executes a purpose. Each system holds a network of processes, definitions, descriptions, targets, and standard operating procedures.
Target	A target is a prediction of a future output or outcome. The deviation between a target and an actual result defines performance. Thus, a target helps an organisation to assess its performance.

ANNEXURES

Annexure A: SRA Strategic Scorecard
Annexure B: EOP Analysis Report
Annexure C: SP1 – Integrated and Coordinated System Programme
Annexure D: SP2 – Value Driven Culture Programme
Annexure E: SP3 – Intelligent Revenue Collection System Programme
Annexure F: SP4 – Statutory Compliance Programme
Annexure G: S1 – Revenue Collection Systems Brief
Annexure H: S2 – Risk Systems Brief.
Annexure I: S3 – Transformation Systems Brief.
Annexure J: S4 – Support Systems Brief.
Annexure K: S5 – Customer Systems Brief.