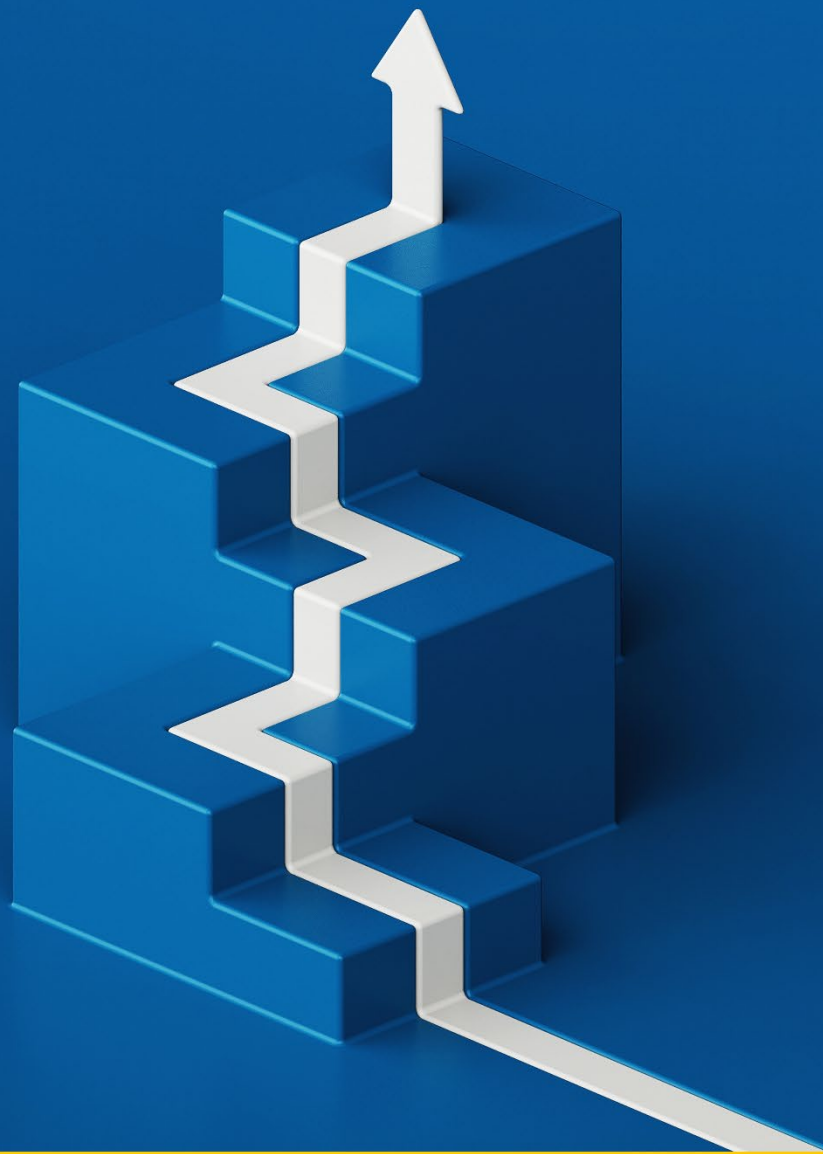




Strategic Plan

2024 – 2027



Digitalized and Data Driven; With our Partners

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1. FOREWORD

Statement from the Chairman of the Board of Directors

The new 2024 – 2027 Eswatini Revenue Service (ERS) strategic plan is expected to transform the ERS and provide efficiencies that will make compliance easier for our clients, improve trade facilitation and in turn increase revenue collection.

The organisation has since identified a new frontier of challenges to tackle, in order to improve its efficiencies, which includes improving work relations, scaling up on the trade facilitation mandate, accelerating the digitalization program, and ensuring that we continue to provide an excellent client service.

The new strategic plan adopts the previous theme of “*Digitalised and Data Driven with our Partners*” and I am optimistic that implementation of this strategic plan will propel us toward attainment of the vision: “*100% voluntary compliance vision for the Kingdom of Eswatini.*”

On behalf of the Governing Board of the ERS, I would like to pass my utmost gratitude to all internal and external stakeholders who provided their valuable inputs towards crafting of this strategic plan.

David Dlamini

Chairman of the Board

Commissioner General's Statement

The Eswatini Revenue Service has celebrated more than a decade of operation since being handed its mandate through the Eswatini Revenue Authority Act, 2008 (as amended), and we are proud to reflect on our successes and achievements. A notable milestone from the outgoing 2021 – 2024 Strategic Plan is the implementation of the Integrated Revenue Administration System (IRAS) – Oracle Billing Management System (ORMB) which was a key step towards attainment of our digitalization ambitions.

As a best practice, we continuously scan the environment within which we operate, learn from experiences, and adjust our course towards a position of continued relevance. Therefore, I am pleased to present the 2024/25 – 2026/27 Strategic Plan, a result of thorough consultations with both our key internal and external stakeholders to solicit their inputs on the direction they believe we should take moving forward.

The environmental scanning exercise unearthed four strategic thematic areas and objectives that the ERS should focus on for the next three years:

- i) **Employee Experience:** To create of a conducive work environment, with an engaged and productive workforce that possess the appropriate competencies for a digitalized ERS.
- ii) **Trade Facilitation:** To reduce the time for moving legitimate goods across our borders and implementation of the Trade Facilitation Agreement that the country signed into with the World Trade Organization
- iii) **Digitalization:** To accelerate digitalisation of operations to ensure efficiencies in revenue collection and trade facilitation.
- iv) **Client Experience and Education:** To provide a rewarding experience to our clients to improve trust and deliver educational programs that shall empower our clients to competently honour their tax and customs obligations in full and on time.

It is envisioned that these strategic focus areas will optimize efficiencies and accelerate our pace towards attaining our ultimate vision which is ***“100% Voluntary Compliance for a better Kingdom of Eswatini.”***

I would like to pass my utmost appreciation to members of the ERS team for the excellent work they have put in towards ensuring we are able to put together a

thorough plan towards attainment of our strategic goals. We have adopted ***“Digitalized and Data-driven; with Our Partners”*** as our strategic theme; and I have no doubt that successful implementation of this strategic plan will transform our operations to be digitalized ensuring efficiency and relevance of the ERS. The decisions that we will make to attain our vision and core operational targets will be data-driven and we will also collaborate with our partners both internally and externally to maximise on synergies.

Brightwell S. Nkambule

Commissioner General.

2. EXECUTIVE SUMMARY

Our purpose as the Eswatini Revenue Service (ERS) is *“being an effective and efficient **service-oriented** 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 Act, 2008, as amended. Our vision is to achieve *“100% voluntary compliance for a better Kingdom of Eswatini”*.

This document presents the strategy of the ERS for the period from 1 April 2024 to 31 March 2027. It outlines the roadmap for sustained relevance and efficiency in delivering on our mandate. The development of the strategic plan preceded an environmental scanning exercise that was undertaken to unearth current and potential opportunities and risks that the ERS must either take advantage of or mitigate from both an internal and external perspective. This environmental scanning included a review of the 2021 – 2024 ERS Strategic Plan and a Relationships, Efficiency, Effectiveness and Threats (REET) Analysis. The REET is a tool used to do an environmental scan prior to strategy development to ensure that the strategy is informed by an understanding of our operating environment both from an internal and external perspective.

The REET analysis proposes that the reasons why the ERS is limited in attaining operational efficiency are; (1) poor work relations and misalignment of current competencies and skills; (2) slow implementation of trade facilitation initiatives that could enable a seamless flow of legitimate trade and deter illegitimate trade (3) slow implementation of the digitalization programme resulting in the same problems (non-intelligent revenue collection) to persist; and (4) a knowledge gap with our clients; noncompliance is high and clients are resisting adoption of our digital tools.

From the analysis, the ERS derived the following hypothesis: *“**To improve voluntary compliance to 80.5%, we shall improve employee experience to a level that will result in highly engaged staff who will transform our operations through digitalization, accelerate the implementation of trade facilitation initiatives to reduce time to move legitimate goods across the border, provide exceptional client experience to improve***

trust by our clients and educate them so they can voluntarily comply with their tax and customs obligations on time and in full”

It is from the above hypothesis that the ERS defined four strategic focus areas which are envisioned as necessary to optimize efficiencies and accelerate the pace towards attaining our strategic vision:

1. A conducive work environment, with an engaged and productive workforce that possess the appropriate competencies,
2. A reduction in the time for moving legitimate goods across our borders and implementation of the Trade Facilitation Agreement that the country signed into with the World Trade Organization
3. Accelerating digitalisation of operations to ensure efficiencies in revenue collection and trade facilitation,
4. A rewarding client experience to improve trust and deliver educational programs that shall empower our clients to competently honour their tax and customs obligations in full and on time.

To drive this required change, the ERS developed strategic programmes and objectives around these focus areas to form the foundation of the ERS strategy. We utilise projects and strategic programmes as a vehicle to implement our strategy. These projects effect on our systems and process to move us towards our desired vision and efficiency. 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 ERS Executive Committee will manage and execute this strategy, whose period begins on 01 April 2024 and ends on 31 March 2027.

Annexures attached to this document give a detailed analysis of our environment and an action plan (programme briefs) to enable us to meet our strategic objectives.

ABOUT THE ERS

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

The ERS is structured as a corporate entity and strives for operational excellence and efficiency. A Commissioner General heads the organisation and is responsible for the day-to-day operations. The ERS has a Governing Board appointed by the Honourable Minister of Finance which is responsible for oversight of the organisation.

Mandate of the ERS

Mandate from the Eswatini Revenue Authority Act, 2008 (as amended):

Assessment and collection of all revenue on behalf of the Government of Eswatini;

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;

Promoting compliance with the revenue laws.

Taking the measures needed to counteract tax or revenue fraud and other forms of tax or revenue evasion.

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

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

In furtherance of the ERS mandate, and in working towards adopting best practices, the ERS 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 also utilise the WCO Data Model (DM) as the data foundation for global trade interoperability for over two decades.

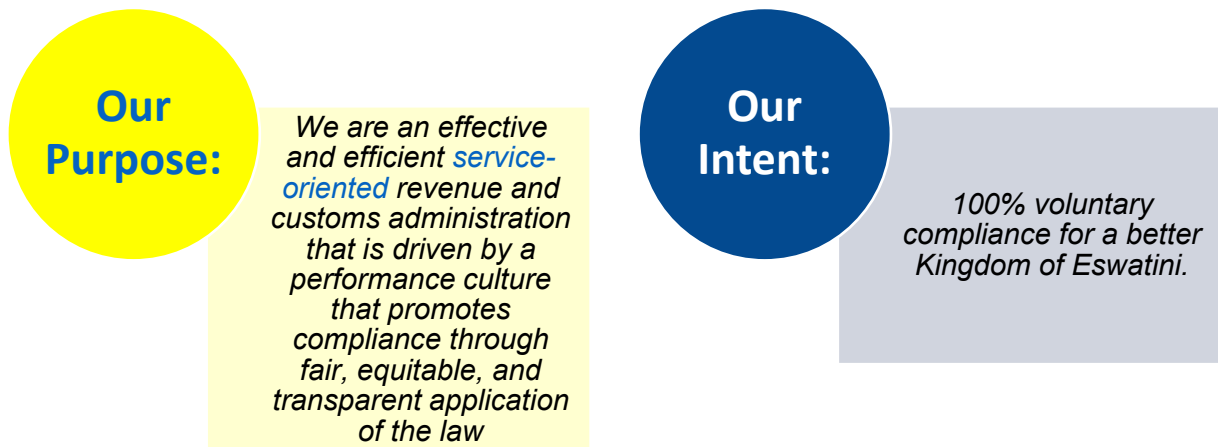
We constantly pursue alliances and cooperation agreements with other reputable revenue agencies, local agencies, and other international organisations. The list below shows our current agreements.

ERS's Alliances and Agreements.

Double Taxation Agreements:	Tax Information Exchange Agreements:	Cooperation Agreements with Other Revenue Authorities:
<ol style="list-style-type: none"> 1. South Africa 2. United Kingdom 3. Mauritius 4. Seychelles 5. Taiwan (Republic of China) 6. Botswana 7. Lesotho 	<ol style="list-style-type: none"> 1. Isle of Man. 2. The States of Guernsey. 	<ol style="list-style-type: none"> 1. South Africa (<i>VAT Refund Scheme</i>) 2. Mozambique 3. Mauritius 4. Lesotho 5. Botswana 6. Mauritius 7. Seychelles 8. Tanzania 9. Zimbabwe
<p>Agreements with Local Agencies and Ministries:</p> <ol style="list-style-type: none"> 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. 11. Federation of Business Eswatini Community 12. Eswatini Investment Promotion 13. Ministry of Finance 14. Ministry of Natural Resources 15. Eswatini Posts & Telecommunications 		
<p>Multilateral Agreements in Force:</p> <ol style="list-style-type: none"> a. African Tax Administration Forum Agreement on Mutual Assistance in Tax Matters. b. Southern African Development Community (SADC) 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. 		

3. ORGANISATIONAL IDENTITY AND DEFINITION

Purpose and Vision



Our 5V Model – Creating Vision

The 5V Model is an Orgtology¹ tool that ERS adopted, and it breaks the ultimate organisational dream into smaller statements of intent (vision). Through the 5V Model, we create five vision statements, that range from an ultimate vision (V1) to a quantifiable 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 main target for the current strategy is V4, which will typify the desired outcome at the end of the current strategic period.

¹ Orgtology is a theory developed by Derek Hendrikz that studies workplace systems and dynamics with the aim to increase performance and ensure relevance. <https://orgtology.org/>

Our V5 Model (Unpacking our vision)

Statements	Quantified	Theme
V1 - Our Ultimate Dream	100% voluntary compliance for a better Kingdom of Eswatini	100% voluntary compliance for a better Kingdom of Eswatini
V2 - 2032/33 Vision (three strategic periods)	91.7%	An eye on every cent
V3 - 2029/30 Vision (two strategic periods)	85.9%	Tightly sewn tax net
V4 - 2026/27 Vision (one strategic period)	80.5%	Digitalized and data-driven; with our partners
V5 - 2024/25 Vision (12 - months)	All strategic targets achieved at 100%	Efficient revenue collection

For the 2024 - 2027 Strategic Period, the ERS has continued with the theme “digitalized and data-driven; with our partners” and we aim to improve voluntary compliance to 80.5%. Implementation of this strategic plan shall transform our operations to be digitalized ensuring efficiency and relevance of the ERS. The decisions that we will make to attain our vision and core operational targets will be data-driven and we will also collaborate with our partners both internally and externally to maximise on synergies. Key enablers to ensuring realisation of this theme will be our people, stakeholders, technology, processes, and organizational culture.

Our Values

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 ERS operates.

Integrity

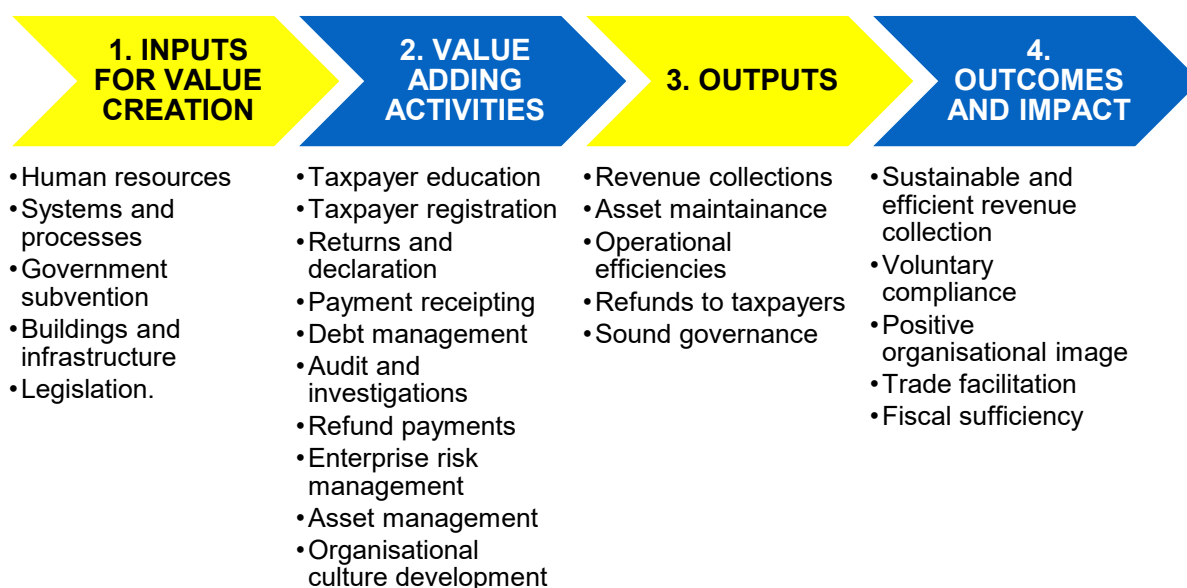
- Promote honesty, trust, and openness in conducting business.

Transparency and Accountability

- Open in operations and communication whilst responsible for our actions and decisions.

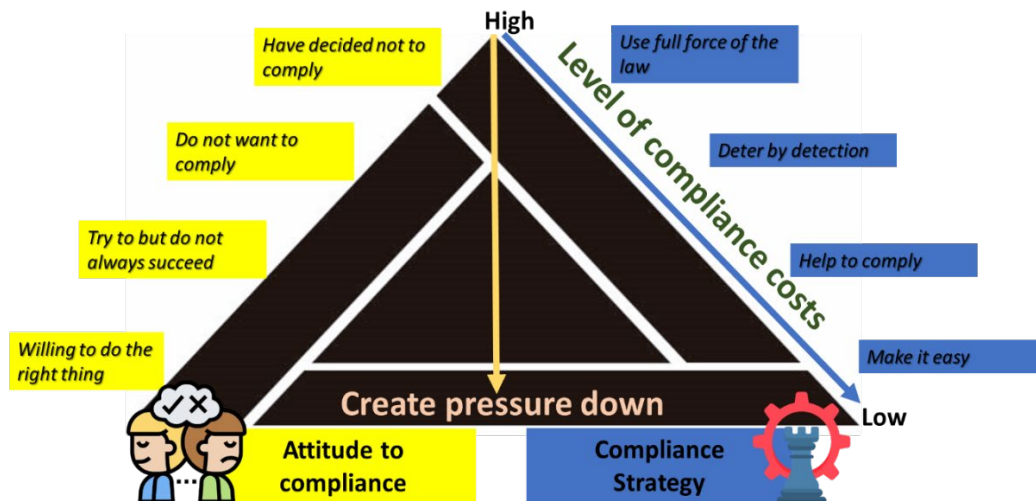
Our Business Model

The ERS business model offers value to Eswatini through efficient revenue collection. To the taxpayer, we offer value by 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 customised service to our customer segments. We have one main revenue stream, which is government subvention. We are an efficiency-driven revenue administration.



The Compliance Model

Consistent with trends observed in leading revenue administrations and in line with recommendations by the IMF, we adopted the Compliance Risk Management (CRM) framework as our approach to improving voluntary compliance. Through this framework, we use risk management principles to better allocate scarce resources to achieve optimum tax compliance outcome – aiming to achieve the best overall tax compliance outcome from the available resources. Empirical studies show that compliance is nurtured by trust. The key to creating trust for a revenue agency 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.



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

4. CURRENT OPERATING ENVIRONMENT

Prior to the development of the 2024 – 2027 ERS Strategic Plan, the organization undertook an environmental scanning exercise to unearth current and potential opportunities (or risks) that the ERS must either tap into (or curb) from both an internal and external perspective. This included a review of the 2021 – 2024 ERS Strategic Plan and a Relationships, Efficiency, Effectiveness and Threats (REET) Analysis².

Relationships, Efficiency, Effectiveness, Threats (REET) Analysis

The problems identified in the REET Analysis are similar to the issues that the then risk Exposure, Opportunities and Process (EOP) Analysis unearthed in 2019 before the development of the 2021 – 2024 ERS Strategic Plan. Due to the delayed implementation of the initiatives outlined to remedy the problems identified by the EOP Analysis³, these problems have persisted and have once again been flagged as key issues in the REET Analysis. The table below gives a summary of the REET Analysis findings:

Summary of REET Analysis Findings

Relationships	Efficiency	Effectiveness	Threats
<ul style="list-style-type: none"> ✓ Internal and external relationships have improved. × Taxpayer resistance and lack of education and resources to adopt digital tools. × Toxic work culture still prevalent. × Silos persist. 	<ul style="list-style-type: none"> ✓ Some improvements in some processes ✓ HR Processes have a poor approval rating, a lot of complaints have been raised. ✓ Some processes still stuck in the “Authority” era and not up to speed with digitization agenda. 	<ul style="list-style-type: none"> ✓ Digitalization transformation journey and ambitions well-embraced. ✓ Extensive list of opportunities and ideas for ERS to tap into. × Current skills not aligned to digital agenda, they will be irrelevant in future as we digitalized × Slow implementation of 2021-2024 ERS Strategic Plan initiatives derailing progress towards digitalization: old problems persist. 	<ul style="list-style-type: none"> × New emerging risks with digitalization, unstable environment, and legislation changes. × Client non-compliance is high: increases tax revenue leakages and tax evasion. × Facilitation of legitimate trade is not prominent in strategy, and we are slow in implementation of Trade Facilitation Agreement (TFA) related initiatives;

² Environmental scanning documents available as additional annexures to this Strategic Plan (Annexure A and B)

³ REET Analysis replaced EOP Analysis

5. STRATEGIC ROADMAP

Strategic Focus Areas and Objectives

The REET Analysis showed that the issues that hinder the ERS from attaining optimal efficiency and relevance of operations are:

- a) poor work relations and misalignment of current competencies and skills
- b) Our trade facilitation mandate is not adequately captured in ERS' strategic plan, yet this could contribute in economic growth, and increase revenue base.
- c) slow implementation of the digitalization programme resulting in the same problems (non-intelligent revenue collection) to persist over the years; and
- d) a knowledge gap in our clients.
- e) noncompliance remains high.
- f) there is resistance to the adoption of digital tax tools by some segments in our client base.

The problems unearthed by the REET Analysis therefore enabled the ERS to pinpoint four strategic focus areas which will address the issues arising. Simultaneously, these focus areas will enable us to attain our purpose whilst ensuring that we achieve our vision. We used these focus areas to devise our strategic objectives and action programmes. The REET Analysis was therefore key to the strategy development process.

Strategic Focus Areas vs REET Problems

Strategy Focus Area	REET Problems
Employee Experience	<ul style="list-style-type: none"> • A lot of complaints about HR Processes • Staff welfare not considered in strategy. • Skills not aligned with digital agenda. • Organizational values difficult to instil. • Poor work relations, victimization fears. • Staff turnover.
Trade Facilitation	<ul style="list-style-type: none"> • Customs' competencies (Trade Facilitation, Security, Protection of Society) not adequately captured in strategic journey. • Slow implementation of TFA related activities which could derail seamless flow of legitimate trade, • Lack of coordinated border management resulting in delay in implementation of key projects such as Single Window.
Digitalization	<ul style="list-style-type: none"> • Slow implementation of digitalization programme; old problems (non-intelligent revenue collection) persist: <ul style="list-style-type: none"> ○ Some processes not integrated. ○ Duplication of processes ○ Manual processes ○ Slow processes • Extensive technological risks

	<ul style="list-style-type: none"> • ICT issues, including slow network
CX and Client Education	<ul style="list-style-type: none"> • Taxpayer resistance and lack of education • Long turnaround times • Non-inclusive tax digital tools • Poor social media presence • Noncompliance is high

The table below shows the list of strategic programmes and objectives which form the foundation of the 2024 – 2027 ERS Strategic Plan. Detailed action plans to achieve each of the objectives are provided as annexures to this strategic plan document.

Strategic Programmes and Objectives

Strategic Programme:	Strategic Objective(s):	Projects	Target Date:	2024/25– 2026/27 Budget ⁴ :	Action Programme:
Employee Experience⁵	To create a conducive work environment, with an engaged and productive workforce that possesses the appropriate competencies for the digitalised ERS	<ul style="list-style-type: none"> • Competency Based Human Resources Management • Employee Value Proposition • Integrated HR processes • Digitalisation Readiness 	31 March 2026	E17.95M	Annexure C
Trade Facilitation	To reduce the time for moving legitimate goods across our borders and implement the Trade Facilitation Agreement that the country signed into with the World Trade Organization	<ul style="list-style-type: none"> • Customs Cooperation <ul style="list-style-type: none"> ○ Trader Connect ○ Authorized Economic Operator (AEO) Virtual No Stop Border – Eswatini side. ○ Single Declaration • Coordinated Border Management • ASYCUDA World upgrade and Customs Integration <ul style="list-style-type: none"> ○ Automated Gate Pass ○ Automated Simplified Declaration ○ Postal System integration 	31 March 2027	E77.1M	Annexure F

⁴ The yearly break down of the budget over the three years is provided in Annexure I

⁵ The Employee Experience Strategic Programme will be supported by ab ERS HR Strategy (2024 – 2027).

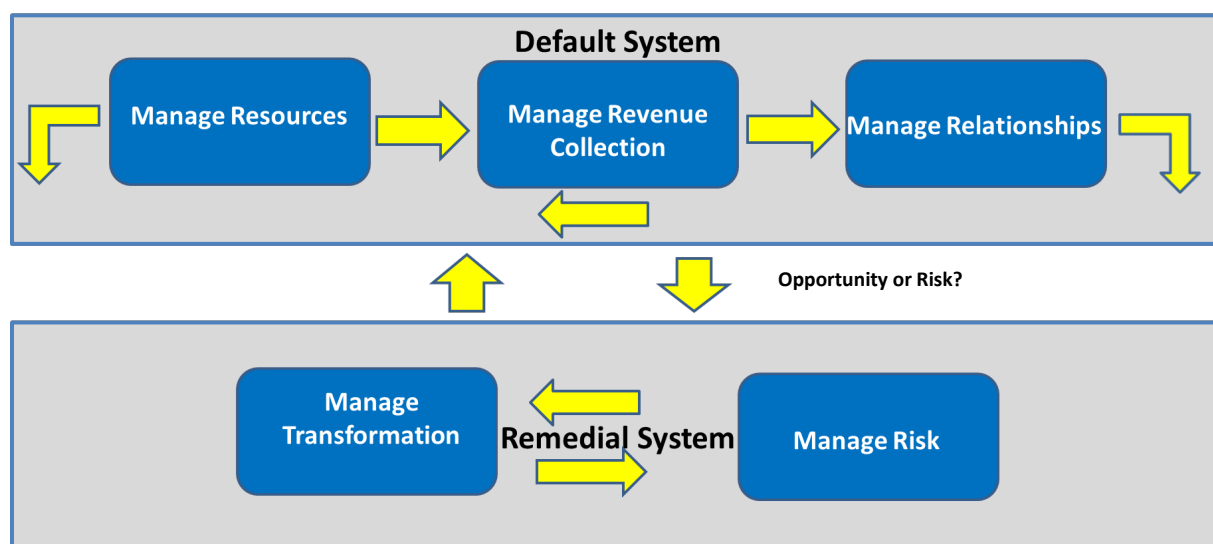
Strategic Programme:	Strategic Objective(s):	Projects	Target Date:	2024/25– 2026/27 Budget ⁴ :	Action Programme:
		<ul style="list-style-type: none"> ○ Financial institutions (F178 & e-commerce) • Customs Scanners • Anti-smuggling strengthening • Shipment Screening & Classification 			
Digitalization⁶	To accelerate the digital transformation of the organisation to ensure efficiencies in revenue collection and trade facilitation	<ul style="list-style-type: none"> • Integrated Revenue Administration System (IRAS) • Robotic Process Automation • Integrated Payments • Revenue Takeover • Fiscal Devices 	31 March 2027	E89.1M	Annexure D
CX and Client Education	To provide a rewarding client experience to improve trust and deliver educational programs that shall empower our clients to competently honour their tax and customs obligations in full and on time	<ul style="list-style-type: none"> • Omni Channels Enhancement • Integrated Contact Centre • Inclusive Client Education Program • Presumptive Tax • Product Description (Road to Compliance) 	31 March 2027	E19.23M	Annexure E
Total Cost: E159M					

⁶ The Digitalization Programme will be supported by an Information and Technology (I&T) Strategy (2024 – 2027).

6. OPERATIONAL EFFICIENCY

Our Process Construct – Ensuring Performance

The ERS divided the organisation's operations into five systems of processes that hold the same overriding purpose. Each system holds a network of processes, definitions, descriptions, operational targets, and standard operating procedures.



The ERS runs all its operations through the above process construct. Therefore, it is the blueprint for all ERS performance.

Core Operational Targets

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 and give 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 operational target holds all the sub-targets of the processes within its network. The process construct is the action programme for the operational targets as set below.

Table 5.0: Core Operational Targets 2024 - 2027

No.	System (Key Performance Area)	Objective	Baseline (2022/23 Performance)	2024/25	2025/26	2026/27	Measure (Key Performance Indicator)	Description	Point of Measure
1	Manage Revenue Collection	Efficiently collect revenue	98%	100%	100%	100%	Annual Revenue Target	Revenue target as given by Ministry of Finance.	Monthly
			N/A	17.9%	14.4%	17.7%	Imports Growth	Measures the growth of imports.	Monthly
2	Manage Relationships	Establish and improve relationships with internal and external clients.	49.4	55	60	65	Net Promoter Score (NPS)	NPS is a client satisfaction benchmark that measures how likely ERS clients are to recommend our service to others.	Monthly
			3.36	3.39	3.39	3.45	Employee Engagement Score	The engagement score is a quantitative measure that represents the level of employee engagement in the ERS.	Bi-annual
		4hrs 04mins	3hrs 20mins	3hrs	2hrs 30mins	Average Time Release	Measures the average time required to release goods; from the arrival of the goods (by all modes of transport) until the physical release of goods, for the major point of entry, in a selected timeframe for all control channels, excluding pre-clearance phases and pre-arrival information.	Annually	
		2	15	30	45	Number of AEOs	Measures the total number of traders participating in the AEO Programme.	Annually	
3	Manage Resources	Efficiently manage ERS resources	3.81%	3.54%	3.46%	3.32%	Cost to Revenue Ratio	Ratio of operational expenditure to revenue.	Monthly
4	Manage Risk	Effective management of compliance risks	64.4%	73.5%	77.5%	80.5%	Voluntary Compliance Rate	Measures rate of taxpayers who voluntarily pay tax on time.	Annually
5	Manage Transformation	Effect change that will enhance performance and secure relevance.	3.21	3	3	3	Digitalization Programme implemented according to plan	The digitalization programme must be implemented as outlined in implementation plans.	Annually

7. STRATEGIC PLAN MONITORING AND EVALUATION

The ERS will monitor and evaluate the 2024 – 2027 ERS Strategic Plan to ensure that we track progress and learn from past and current activities to progressively improve organizational performance.

Organizational Scorecard Appraisal

The ERS will determine the performance of defined core operational targets on a quarterly basis and present results to the ERS Governing Board.

Strategy Review Assessments

The ERS Strategic Plan is a rolling strategy hence we will continuously scan the environment (internal and external stakeholders) annually to incorporate emerging changes that may need to be addressed.

Projects and Change Management

The ERS adopted Projects, Change and Benefits Realisation Management Methodologies on the application of all Strategic and Important Business Projects:

- Agile Project Management Methodology is applied to projects to ensure that they are iterative and incrementally based on the delivery of the products.
- ADKAR [Awareness, Desire, Knowledge, Ability and Reinforcement] is the Change Management model that the ERS has adopted.
- Benefits Realisation Management is being re-engineered regularly to ensure that the organisation gets value for money.

Strategic Projects will be evaluated twice a year. The appraisal will evaluate the projects' performance against the agreed deliverables for that financial year. The appraisal will evaluate the performance of the following:

- a) Programme Director [Head of Department level]
- b) Project Owner [Director Level]
- c) Project Manager
- d) Project Team Members
- e) Programme Boards

Projects Governance is structured as follows:

1. Project Team Meetings – used to communicate with the project team and all stakeholders on the progress of the project and discuss major issues, risks, budgetary constraints etc. This is where a progress update report will be developed before being taken to the Programme Board for approval. Project Team meetings are chaired by the Project Owner.
2. Programme Boards - the board has a specific remit to set the direction for the programme, support in decision-making and oversee the overall progress of the programme. Programme Board are chaired by Heads of Departments.
3. Portfolio Board - provides oversight of the totality of the ERS's investment in change. It collectively holds responsibility for monitoring portfolio progress and resolving issues that may compromise delivery and benefits realisation. This Board is chaired by the Commissioner General.

8. ABBREVIATIONS AND DEFINITIONS

5V	Five vision statement system
ADKAR	Awareness, Desire, Knowledge, Ability and Reinforcement
ASYCUDA	Automated System for Customs Data
ATAF	African Tax Administration Forum
AEO	Authorized Economic Operator
CATA	Commonwealth Association of Tax Administrators
CG	Commissioner General
CRM	Compliance Risk Management
CX	Customer Experience
IMF	International Monetary Fund
IRAS	Integrated Revenue Administration System
NPS	Net Promoter Score
REET	Relationships, Efficiency, Effectiveness, Threats
SADC	Southern African Development Community
SARS	South African Revenue Service
SP	Strategic Programme
SSA	Sub-Saharan Africa
TADAT	Tax Administration Diagnostic Assessment Tool
TFA	Trade Facilitation Agreements
V1	Ultimate Vision
V4	Vision for the strategic period that this document holds. Part of 5V
WCO	World Customs Organisation

9. ANNEXURES

Annexure A: 2021 -24 Strategic Plan Review Report

Annexure B: REET Analysis Report

Annexure C: Employee Experience Programme Brief

Annexure D: Digitalization Programme Brief

Annexure E: CX and Client Education Programme Brief

Annexure F: Trade Facilitation Programme Brief

Annexure G: 2024 – 2027 ERS Strategic Plan in a Page

Annexure H: Strategic Risk Register

Annexure I: Strategic Projects Budget