

ADDENDUM TO THE APP 2025/26 TIDs

Part D: Technical Indicator Descriptions (TIDs)

TID NO: 1

Required field	Description
Indicator title	Average business days taken to review and evaluate taxpayer complaints from the date of acknowledgment.
Short definition	The indicator measures the average number of business days it takes to review and evaluate taxpayer complaints starting from the date the complaint is acknowledged. The OTO acknowledges complaints within two business days from the date of receipt.
Purpose/importance	To ensure that the OTO can provide timely and efficient feedback to taxpayers. This key performance indicator (KPI) helps the OTO to improve the quality of its work, be more efficient in engaging with taxpayers, and enhance service delivery as recommended by survey findings.
Source/collection of data and means of verification	Service Manager data. List of reviewed and evaluated complaints.
Method of calculation	Total number of business days taken to review and evaluate all taxpayer complaints from the date of acknowledgment, and then divide by the total number of complaints reviewed and evaluated.
Assumptions/data limitations	None
Calculation type	Cumulative (year-end)
Reporting cycle	Quarterly
Desired performance	A higher number of complaints is evaluated and reviewed within eight business days from the date of acknowledgment of the complaint.
Indicator responsibility	Senior Manager: Operations

A complaint is received when all required documents are submitted by the taxpayer (complainant).

TID NO:2.1

Required field	Description
Indicator title	Develop a framework for complaints resolution through mediation or conciliation.
Definition	This indicator measures the development and implementation of a structured framework for resolving taxpayer complaints through mediation or conciliation, including policy formulation, stakeholder engagement, and phased rollout.
Purpose/importance	To ensure that complaints are resolved efficiently and amicably without the need for escalation to higher levels of dispute resolution.
Source of data and means of verification	Developed framework
Method of calculation or assessment	Developed framework for complaints resolution through mediation or conciliation.
Assumptions/data limitations	None
Calculation type	Non – Cumulative
Reporting cycle	Annual
Desired performance	Performance that is higher than targeted performance is desirable.
Indicator responsibility	Senior Manager: Operations

TID NO:2.2

Required field	Description
Indicator title	Percentage of complaints where disputes were resolved through mediation rather than escalation.
Definition	The indicator measures the proportion of complaints that are resolved through mediation instead of being escalated to higher levels of dispute resolution. This will be implemented after the development of the framework for resolving complaints through mediation or conciliation.
Purpose/importance	To ensure that disputes are resolved efficiently and amicably without the need for escalation to higher levels of dispute resolution.
Source of data	Mediation statistics and Service Manager data
Method of calculation or assessment	Number of complaints resolved through mediation divided by the total number of complaints reviewed and evaluated, multiplied by 100.
Assumptions/data limitations	None
Calculation type	Cumulative (year-end)
Reporting cycle	Quarterly
Desired performance	Performance that is higher than targeted performance is desirable.
Indicator responsibility	Senior Manager: Operations

This TID relates to the outer years (2026/27 and 2027/28) when the developed framework for mediation and conciliation will be implemented.

TID NO: 3

Required field	Description
Indicator title	Average time SARS takes to resolve complaints referred by the OTO.
Short definition	The average duration of complaint resolution at SARS when complaints are referred to it by the OTO.
Purpose/importance	To measure the efficiency and responsiveness of SARS in addressing complaints. The efficiency of complaints resolution is determined through the age analysis of the complaints not resolved by SARS.
Source/collection of data	Service Manager data. List of complaints resolved by SARS.
Method of calculation	Total time (Business days) taken to resolve all complaints divided by the number of complaints resolved.
Assumptions/data limitations	Not applicable
Calculation type	Cumulative (year-end)
Reporting cycle	Quarterly
Desired performance	Performance that is higher than targeted performance is desirable.
Indicator responsibility	Senior Manager: Operations

TID NO:4

Required field	Description
Indicator title	Percentage of possible systemic issues identified and investigated within five months.
Short definition	The proportion of systemic issues that are identified and investigated within a five-month period. Issues that are possibly systemic are identified and a preliminary investigation conducted. The preliminary investigation determines whether the investigated issue is systemic in nature or not.
Purpose/importance	To ensure timely preliminary investigation of possible systemic issues.
Source/collection of data and means of verification	Register/list of possible systemic issues investigated
Method of calculation	Number of possible systemic issues identified and investigated within five months divided by total number of systemic issues identified and investigated, multiplied by 100.
Assumptions/data limitations	Not applicable
Calculation type	Cumulative (year-end)
Reporting cycle	Quarterly
Desired performance	Performance that is higher than targeted performance is desirable.
Indicator responsibility	Senior Manager: Operations

TID NO:5

Required field	Description
Indicator title	Time taken to complete systemic investigation report/s approved or requested by the Minister.
Short definition	The indicator measures the average length of time it takes the OTO to complete systemic investigation reports that are either approved or requested by the Minister.
Purpose/importance	To measure the timeliness of completing systemic investigation reports.
Source/collection of data and means of verification	Progress report on the investigation(s)/reports issued pertaining to the investigation. Approval letter from the Minister and the date of sign-off of the final report by the Tax Ombud.
Method of calculation	Simple count of total time taken to complete requested or approved report/s
Assumptions/data limitations	The commencement of the investigation is dependent on approval from the Minister.
Calculation type	Non – Cumulative
Reporting cycle	Annual
Desired performance	To investigate 100% of approved investigations within an average of 12 months from the date of approval.
Indicator responsibility	Senior Manager: Operations

TID NO: 6

Required field	Description
Indicator title	Number of existing systemic issues removed from the register of systemic issues after implementation by SARS.
Short definition	The count of systemic issues, including the sub-issues, that have been resolved and removed from the register after implementation by SARS.
Purpose/importance	To track the resolution and removal of systemic issues.
Source/collection of data and means of verification	Systemic issues register
Method of calculation	Simple count of systemic issues, including the sub-issues removed from the register after implementation by SARS.
Assumptions/data limitations	None
Calculation type	Non – Cumulative
Reporting cycle	Annual
Desired performance	To make successful recommendations on all identified systemic issues and achieve SARS resolution of the systemic issues identified by the OTO.
Indicator responsibility	Senior Manager: Operations

TID NO: 7.

Required field	Description
Indicator title	Percentage of taxpayers who interacted with the OTO and reported being satisfied with the services provided.
Short definition	The proportion of taxpayers who interacted with the OTO and who reported satisfaction with the services provided by the OTO. The higher the proportion, the greater the satisfaction levels that can be extrapolated.
Purpose/importance	To measure taxpayer satisfaction with the services provided by the OTO. This outcome suggests that the OTO's complaint handling and communication processes align with taxpayer needs, helping to foster trust and confidence in the OTO's services. A high satisfaction rate can also lead to increased taxpayer willingness to engage with the OTO when issues arise.
Source/collection of data and means of verification	2025/26 – Developed framework 2026/27 onwards – Survey results report from Information Technology Tools such as Service Manager data and or Microsoft list where applicable.
Method of calculation	2025/26 – Developed Framework 2026/27 onwards – Number of satisfied taxpayers/total number of taxpayers interacting with the OTO and responding (combined Customer Service and Complaints Resolution sections) multiplied by 100.
Assumptions/data limitations	<p>Assumptions:-</p> <p>Satisfaction reflects service quality: It is assumed that taxpayer satisfaction with accepted complaints reflects overall service quality.</p> <p>Feedback is honest: It assumes that survey responses accurately represent taxpayer sentiment.</p> <p>Data limitations:</p> <p>Sampling bias: Only taxpayers whose complaints were accepted are surveyed, which may exclude those with unaccepted complaints, possibly skewing satisfaction data.</p> <p>Response bias: Satisfaction levels reported may vary based on personal factors or recent experiences that could impact how taxpayers perceive the OTO's services.</p> <p>Limited feedback scope: Feedback may only cover the end-to-end complaint resolution experience, not capturing other aspects of service that influence satisfaction.</p>
Calculation type	Non - Cumulative
Reporting cycle	Annual
Desired performance	High satisfaction rate among taxpayers that interacted with the OTO, indicating that the OTO is effectively addressing taxpayer concerns and meeting expectations.
Indicator responsibility	Senior Manager: Operations and Office Enablement and Support Services

TID NO: 8

Required field	Description
Indicator title	Net promoter score for taxpayers' brand recognition survey
Short definition	A metric that measures the likelihood of taxpayers to recommend the services of the OTO to others.
Purpose/importance	To gauge taxpayer loyalty and satisfaction. A high net promoter score (NPS) demonstrates taxpayer loyalty and satisfaction, which can expand the OTO's credibility and reach. This outcome would indicate that the OTO's services are well-regarded, and taxpayers see value in promoting the OTO's role in the tax system to peers. The last survey was conducted in the 2023/24 financial year.
Source/collection of data and means of verification	2025/26: Action plan and report from 2023/24 survey results 2026/27 – onwards: Survey results report
Method of calculation	2025/26: Developed and monitored action plan emanating from 2023/24 NPS brand survey. 2026/27 – onwards: The NPS is calculated by subtracting the percentage of detractors from the percentage of promoters.
Assumptions/data limitations	<p>Assumptions:</p> <p>A high NPS implies satisfaction: It is assumed that high NPS scores are indicative of taxpayer loyalty and satisfaction with the OTO's services.</p> <p>NPS scale interpretation: The assumption is that taxpayers understand and interpret the NPS scale (0–10) consistently.</p> <p>Data limitations:</p> <p>Single metric limitation: NPS only captures the likelihood to recommend, which may not reflect satisfaction with specific services, limiting insights into service areas needing improvement.</p> <p>Cultural influence on NPS: Taxpayers' willingness to recommend the OTO may vary culturally, which could affect international comparisons or benchmarking.</p> <p>Low response rate: NPS surveys may have low response rates, potentially limiting data representativeness.</p>
Calculation type	Non - Cumulative
Reporting cycle	Annual
Desired performance	A positive NPS (e.g. ≥ 50), reflecting a strong likelihood of taxpayers recommending the OTO's services to others.
Indicator responsibility	Senior Manager: Communications and Stakeholder Relations

TID NO: 9

Required field	Description
Indicator title	Number of quarterly awareness reports published.
Short definition	This KPI measures the number of quarterly awareness reports produced and submitted. Each report documents the awareness campaigns executed during the quarter, focusing on media engagement, community outreach presentations, digital communication campaigns, and their associated measurements, such as public relations (PR) value, media analysis, and social media reach.
Purpose/importance	To track and evaluate the effectiveness and consistency of awareness initiatives aimed at improving public understanding and engagement with the OTO's mandate.
Source/collection of data and means of verification	<p>Media engagement: Data from media monitoring tools and PR reports.</p> <p>Community outreach presentations: Event reports, attendance registers or feedback forms.</p> <p>Digital communication campaigns: Social media analytics platforms.</p> <p>Measurements:</p> <p>PR value: Public relations metrics from monitoring tools.</p> <p>Media analysis: Volume, tone and sentiment of media coverage.</p> <p>Social media reach: Social media analytics reports measuring impressions and engagement.</p> <p>Media analytics reports measuring impressions and engagement.</p> <p>Developed awareness report.</p>
Method of calculation	<p>Simple count of the quarterly awareness reports produced:</p> <p>Quantitative metrics: Extracted directly from digital tools or external media monitoring agencies.</p> <p>Qualitative metrics: Feedback from community engagements, media tone analysis and stakeholder evaluations.</p>
Assumption/data limitations	<p>Assumptions:</p> <p>All awareness activities are documented comprehensively and consistently.</p> <p>PR value calculations adhere to standard industry methods.</p> <p>Social media analytics tools provide reliable and comparable data across platforms.</p> <p>Community presentations and digital campaigns reach targeted demographics effectively.</p> <p>Data limitations:</p> <p>Accuracy of monitoring tools: Tools used for social media or PR</p>

	<p>monitoring may vary in precision depending on configurations, subscription level and available data.</p> <p>Reporting delays: Data from external media or PR agencies may not align perfectly with the reporting timeline.</p> <p>Attribution challenges: Difficulties in directly linking community outreach or media engagements to specific awareness outcomes.</p> <p>Incomplete metrics: Lack of comprehensive tracking for informal or unplanned community interactions.</p>
Calculation type	Cumulative (Year-end)
Reporting cycle	Quarterly
Desired performance	The desired performance for the KPI on the number of quarterly awareness reports is to ensure the consistent production of comprehensive and data-driven reports that document all awareness campaigns, including media engagements, community outreach presentations, and digital communication initiatives.
Indicator responsibility	Senior Manager: Communications and Stakeholder Relations

TID NO: 10

Required field	Description
Indicator title	Number of quarterly stakeholder engagement reports produced
Short definition	This KPI tracks the production of quarterly reports documenting stakeholder engagement activities, including efforts to solicit new stakeholders, establish partnerships, and conduct regular meetings with key stakeholders.
Purpose/importance	To ensure systematic documentation and evaluation of stakeholder engagement efforts, fostering collaboration, strengthening relationships, and advancing organisational objectives through strategic partnerships.
Source/collection of data and means of verification	<p>Recruiting new stakeholders: Records of outreach initiatives, proposals and stakeholder onboarding processes.</p> <p>Partnerships: Signed memorandums of understanding (MOUs), collaboration agreements and joint project reports.</p> <p>Regular meetings with key stakeholders: Attendance records, meeting minutes, agendas and follow-up actions.</p> <p>Developed and published stakeholder engagement reports.</p>
Method of calculation	<p>Simple count of quarterly stakeholder engagement reports produced:</p> <p>Quantitative data:</p> <p>Number of new stakeholders contacted and onboarded.</p> <p>Count of partnerships formalised or renewed during the reporting period.</p> <p>Number of meetings held with key stakeholders.</p> <p>Qualitative data:</p> <p>Feedback from stakeholders and key stakeholders' representatives.</p> <p>Outcomes or progress on initiatives discussed in meetings.</p>
Assumptions/data limitations	<p>Assumptions:</p> <p>Stakeholders are responsive and willing to engage with the OTO.</p> <p>Data on all formal and informal stakeholder interactions is consistently recorded.</p> <p>New partnerships align with the strategic goals of the OTO.</p> <p>Key stakeholders actively participate in scheduled engagements.</p> <p>Data limitations:</p> <p>Stakeholder availability: Delays or inconsistencies in meeting schedules with key stakeholders.</p> <p>Incomplete documentation: Missing records of informal stakeholder</p>

	<p>interactions or partnership discussions.</p> <p>Attribution challenges: Difficulty in directly linking engagement activities to long-term strategic outcomes.</p>
Calculation type	Cumulative (Year-end)
Reporting cycle	Quarterly
Desired performance	The desired performance for this KPI is the timely production of quarterly reports that comprehensively document stakeholder engagement activities, showcasing progress in soliciting new stakeholders, fostering partnerships, and maintaining active dialogue with key stakeholders.
Indicator responsibility	Senior Manager: Communications and Stakeholder Relations

TID NO: 11

Required field	Description
Indicator title	Percentage of Digital Strategies implemented.
Short definition	This KPI measures the proportion of planned digital transformation strategy activities successfully implemented within a specific reporting period, relative to the total number of planned activities. It evaluates progress in modernising processes, improving efficiency and enhancing stakeholder engagement through technology adoption.
Purpose/importance	To monitor the execution of digital transformation initiatives, ensuring alignment with strategic goals and fostering innovation, efficiency, and service delivery improvements.
Source/collection of data and means of verification	<p>Strategic plans: Digital transformation roadmaps or strategic frameworks outlining planned activities.</p> <p>Implementation documentation: Project charters, status reports and implementation checklists for each activity.</p> <p>Performance metrics: Reports on completed deliverables, milestones, and project outcomes.</p> <p>Stakeholder feedback: Surveys or evaluations from users affected by implemented initiatives.</p> <p>Comparing the number of activities planned versus completed within the reporting period.</p> <p>Review of project documentation to assess completion status (e.g. completed, in-progress or delayed).</p> <p>Validate outcomes through performance tests, stakeholder feedback or efficiency gains.</p>
Method of calculation	<p>Percentage implemented =</p> <p>Number of completed activities/total number of planned activities multiplied by 100</p>
Assumptions/data limitations	<p>Assumptions:</p> <p>All planned activities are clearly defined with measurable milestones and deliverables.</p> <p>Resources (e.g. funding, personnel, technology) are available and sufficient to support implementation.</p> <p>Stakeholders actively participate in and support digital transformation efforts.</p> <p>Progress is tracked consistently across all activities.</p> <p>Data Limitations:</p> <p>Scope creep: Changes in project scope may lead to deviations from planned activities.</p> <p>Delayed timelines: Unforeseen challenges (e.g. technical or resource</p>

	<p>constraints) may affect implementation timelines.</p> <p>Incomplete documentation: Inconsistent reporting on the status of activities may skew the results.</p> <p>Subjectivity in definitions: Differing interpretations of "implementation" (e.g. partial vs. full implementation) can impact measurement.</p>
Calculation type	Non - Cumulative
Reporting cycle	Annual
Desired performance	<p>A high percentage of digital transformation activities implemented within the planned timeframe, demonstrating tangible progress toward modernising operations, improving efficiency and leveraging technology to enhance service delivery. Strategically, the goal is to foster an agile, technology-driven organisation that meets stakeholder expectations, optimises workflows, and supports long-term innovation and adaptability.</p>
Indicator responsibility	Senior Manager: Office Enablement and Support Services

TID NO: 12

Required field	Description
Indicator title	Percentage of internal and external audit action plans implemented within the defined turnaround time
Short definition	The proportion of internal and external audit action plans that are implemented within the defined turnaround time.
Purpose/importance	To measure the effectiveness and timeliness of implementing audit action plans.
Source/collection of data	Register of action plans and reports
Method of calculation	Number of audit action plans implemented within the defined turnaround time / Total number of audit action plans multiplied by 100.
Assumptions/data limitations	None
Calculation type	Non - Cumulative
Reporting cycle	Annual
Desired performance	To improve the OTO's support services and efficiency of rendering the services.
Indicator responsibility	Senior Manager: Office Enablement and Support Services

TID NO:13

Required field	Description
Indicator title	Employee engagement surveys conducted
Short definition	Simple count of surveys conducted to assess employee engagement.
Purpose/importance	To measure the level of employee engagement within the organisation.
Source/collection of data and means of verification	Survey results/reports
Method of calculation	Survey results – Observation of the results
Data limitations	None
Non - Cumulative	Non - Cumulative
Annual	Annual
Desired performance	Performance that is higher than targeted performance is desirable
Indicator responsibility	Senior Manager: Office Enablement and Support Services