



**LESOTHO REVENUE AUTHORITY EXTERNAL
REPRESENTATION
GUIDELINES**

AUGUST, 2015

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REVISION HISTORY

Revision Period	Reasons for revision	Name	Effective Date
	First draft		

POLICY QUALITY REVIEW

Drafting Date	Version Number	Drafted by	Owner	Description of Revision	Effective Date
August 2015	Draft 0	Stakeholder & International Relations Unit	Commissioner General	First drafting by Stakeholder & International Relations Unit	N/A
22 Sept 2015	Draft 0.1	Stakeholder & International Relations Unit	Commissioner General	Incorporation of the Risk Champions comments	N/A
20 July 2016	Draft 1	Stakeholder & International Relations Unit	Commissioner General	Incorporating Divisions(staff, middle & senior management) inputs and comments	N/A
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	Final Draft	Stakeholder & International Relations Unit	Commissioner General	Incorporation of the Executive Committee's comments	

APPROVALS

These guidelines have been signed off by:

Role	Name	Effective Date
On behalf of the LRA Board		

O. DEFINITIONS, ABBREVIATIONS and INTERPRETATIONS

For the purpose of these guidelines the following definitions, abbreviations and interpretations shall bear the meanings attached as follows:

- o.1 Agreement** - negotiated understanding and compacts committed in writing between LRA and international legally competent party (ies). Such written commitments may not be changed in any way without the consent of all the parties to the agreement
- o.2 CG** - Commissioner General
- o.3 Convention** – An agreement of international standards between states covering particular matters. It is less formal than a treaty
- o.4 EXCO** - LRA Executive Committee
- o.5 External representation/participation** – a process by which LRA is able to take part in international discussions (can be held within or outside of Lesotho) and influence decisions made at international level involving entities outside the LRA jurisdiction and deemed to likely have an impact on the Authority’s business and its ability to achieve its strategic goals and objectives
- o.6 Forum** - means a working meeting or medium where ideas and views on particular issues that are of LRA official interests can be exchanged e.g. seminars, summits, working workshops and conferences, meetings, conventions, etc.
- o.7 FTAs** - Free Trade Agreements
- o.8 HOD** – Head of Division
- o.9 International** - shall refer to any matter involving and relevant to LRA and addressing global and regional agenda or subject encompassing LRA Stakeholders from beyond the confines of Lesotho Borders.
- o.10 LRA** - Lesotho Revenue Authority
- o.11 Nominee** - shall mean an LRA official chosen to act for/represent the Authority at a particular international or any Stakeholder forum relating to global agenda.
- o.12 Obligation** - documented program of action by which LRA is bound by a sense of duty to do certain things, and which arises out of international forum discussions.
- o.13 OSAS** - Organizational Structure Alignment to Strategy
- o.14 Participant** - shall refer to a person nominated and actually actively involved in an international Stakeholder program or forum.
- o.15 Position** - means a stance of the LRA prepared as input for informed negotiations of international agreements or protocols while taking into account the changing environment and potential impact on LRA and its Stakeholders.
- o.16 Relevant Stakeholders** – shall refer to all parties/entities who participate on various forums of common interest with the LRA as dictated to by their line of business
- o.17 SIRU** - Stakeholder & International Relations Unit
- o.18 SLA** - Service Level Agreement
- o.19 Stakeholder** - any individual, group or organization that can affect, be affected by, or perceive itself to be affected by LRA program(s).
- o.20 Treaty** – a formal accord between two or more states in reference to alliance, or other international relations in which parties agree to abide by certain rules

SECTION 1:

1.1 INTRODUCTION

- 1.1.0 This document is a first Guideline document in respect of the Lesotho Revenue Authority's involvement in the international agenda and bilateral and multilateral forums.
- 1.1.1 In line with the Lesotho Revenue Authority's Strategic Plan and many of the targets and priorities outlined therein, there is a need to tap into international resources, services and markets, and cooperative international exchange and partnerships.
- 1.1.2
- 1.1.3
- 1.1.4 Owing to the fact that travel and international meeting attendance can be costly and time consuming, LRA must decisively determine to:
 - 1.1.4.1 Manage it carefully, and
 - 1.1.4.2 Balance the benefits and the costs
- 1.1.5 LRA realizes that the Authority's international participation is fraught with challenges which will be addressed within the body of the Guidelines. These include:
 - 1.1.5.1 Attendance of all meetings by LRA without prioritization, resulting in unnecessary costs to the Organization
 - 1.1.5.2 Haphazard, uncoordinated and non-transparent approach in determining relevant participation;
 - 1.1.5.3 Departure to meetings without prior and adequate preparation for participation including lack of corporate and national mandate, hence no policy positions to be pursued at forums;
 - 1.1.5.4 Discretionary actions and/or decisions whilst attending forums;
 - 1.1.5.6 Borderline issues among divisions in respect of participation;

- 1.1.5.7 Lack of feedback from returning officials resulting in loss of value to the Authority against investment in participation;
- 1.1.5.8 Tendency to reduce the role of SIRU to that of a mere logistical coordinator hindering monitoring of forums' outcomes
- 1.1.5.9 Lack of information relating to intended convening and hosting of International Missions visiting the Authority hence non-inclusion of other Stakeholders

1.2 PURPOSE

LRA's adopts a structured approach contained herein in order to:

- 1.2.1 Govern participation and provide a coordinated approach to involvement in international environment;
- 1.2.2 Provide a blueprint for the establishment, implementation and monitoring of a clear process to external representation;
- 1.2.3 Provide an organizational framework of standards that will improve LRA's foreign interactions and enhance the benefit and realization of value which LRA's international engagement brings;
- 1.2.4 Bolster LRA's awareness and incorporation of an international perspective to daily business and;
- 1.2.5 Establish a set of guiding principles, complementary to related existing LRA Policies for professional and relevant representation of the Authority whilst upholding LRA's image as regards international forums and issues therefrom - LRA staff members should be aware of the effect their actions may have on theirs as well as LRA's image during official business trips and external participation;

1.3 SCOPE

- 1.3.1 The policy shall apply to all LRA employees, Board members and external Stakeholders sponsored by LRA to forums and will not apply to training programs

1.4 OBJECTIVES

The objectives of these guidelines are to:

- 1.4.1 Ensure that LRA's employees understand their obligations before, during and after involvement in the forums;
- 1.4.2 Minimize discretionary action and decision-making for staff whilst attending international forums;
- 1.4.4 Assist management's decision on propriety of representation;
- 1.4.5 Assist to eradicate a culture of ill preparation in advance of actual participation;
- 1.4.6 Instil a practise of formal reporting of outcomes of the forum(s) attended and proposed next steps so as to ensure realization of value
- 1.4.7 Assist management in prioritization of forums to attend to minimize cost to the Organization arising from attending all forums.

SECTION 2:

2.1 PROCEDURES

- 2.1.1 LRA shall, wherever practicable endeavor to align its operations to international best practices and fulfill obligations in line with commitments made to Stakeholders;
- 2.1.2 Internal process leading to external representation and subsequent monitoring of forums outcomes by LRA shall be based on the key principles of transparency, relevance, continuity, professionalism and value-for-money;
- 2.1.3 Determination and prioritization of forums to be attended by LRA shall be guided by the following broad principles (in order of priority) which underlie the specific criteria elaborated in the LRA Guidelines for International Participation.
 - 2.1.3.1 Contribution to the efficient accomplishment of LRA's mission
 - 2.1.3.2 Assisting the Authority in fulfilling its Strategy
 - 2.1.3.3 Maintaining effective partnerships and professional relationships

- 2.1.3.4 Leveraging partner Organization's technical capacity
 - 2.1.3.5 Meeting specific and relevant obligations
 - 2.2.3.6 Maintaining a skilled workforce
 - 2.2.3.7 Cost implications to the Organization
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- 2.1.4 The Commissioner General shall grant international travel authorization to all LRA officials subject to funding availability;
 - 2.1.5 The respective divisional heads shall grant local external travel authorization to all LRA officials under their divisions;
 - 2.1.6 The Commissioner General shall reserve the right to restrict, deny, or postpone any Authority sponsored or externally funded international travel or activity based on considerations such as cost to the Authority and possible risks to employees;
 - 2.1.7 The Executive Management shall make an annual determination of which forums to prioritize in line with criteria and objectives set out in the LRA Guidelines for International Participation and LRA Stakeholder Management Framework respectively;
 - 2.1.8 All LRA officials shall be afforded equal opportunity to international participation for exposure and learning of good practice;
 - 2.1.9 While attending forums nominated participants shall make decisions only within mandate given by supervisors;
 - 2.1.10 Heads of Divisions shall ensure nomination at the right level for effective participation and nomination shall be based on established criteria outlined in the LRA Guidelines for International Participation;
 - 2.1.11 The LRA shall maintain a quarterly travel database for all external participation;
 - 2.1.12 Nominated employees shall not depart for any external forum without prior liaison with CG's Office (Stakeholder & International Relations Unit);
 - 2.1.13 Coordination and formal correspondence relating to external representation travel shall be centralized in Commissioner General's Office through Stakeholder & International Relations Unit;
 - 2.1.14 LRA employees shall at all times adhere to the LRA's Code of Conduct, and other relevant LRA policies when engaged at all forums including those held at venues outside the jurisdiction of the Authority;
 - 2.1.15 There shall, in liaison with LRA Planning & Modernization, be quarterly monitoring of implementation of obligations and agreements arising from external representation programs and forums;

- 2.1.16 All individuals and members of delegations departing for meetings shall sign a binding undertaking as member of the LRA delegation in agreement to abiding by this Policy's provisions.
- All nominated officials shall be expected to make adequate preparations before departure to international forums by ensuring the following:
 - Extensive internal and external consultations with relevant Stakeholders on the subject matter shall be held prior to the international involvement or participation; These entail;
 - preparation of presentations, reports, positions papers, etc. in collaboration with for example Government Ministries, Private Sector, as necessary
 - sharing of presentations with convener of forums in advance of travel
- 2.1.17 LRA will make allowances and keep costs to justifiable levels if it is necessary for additional employees to attend a meeting to accomplish other objectives or meet service obligations;
- 2.1.18 LRA delegates should make it a point that they take advantage of approved trips for networking in consideration of other needs of LRA that may not necessarily form part of agenda.
- 2.1.19 LRA firmly believes that it is critical to the success of both the corporate planning and delivery of development activities that the resources are monitored and the outcomes achieved are measured. All returning participants shall therefore be obliged to share with relevant LRA staff and Stakeholders outcomes of external forums. The sequential process for execution is attached at Annex 1
This shall be done through the following sequential process:
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- 2.1.20 Extensive internal and external consultations with relevant Stakeholders on the subject matter shall be held prior to the international involvement or participation;
- 2.1.21 International missions shall be coordinated by SIRU and in alignment to international standards all LRA employees shall relate with such missions in accordance with the LRA Protocol, Courtesy and Etiquette code;
- 2.1.22 It shall be the responsibility of every employee of the LRA to read, understand and uphold this Policy and its subsidiary documentation;
- 2.1.23 Formally adopted text and information acquired whilst attending external forums shall remain the property of the Authority and shall be declared at the LRA's library;

ANNEXURE I

INTERNAL STAKEHOLDERS AND THEIR ROLES

1. BOARD

The LRA Board is the oversight body that ensures that LRA functions as effectively and efficiently as possible to enhance achievement of the Authority's strategic goals.

2. EXECUTIVE COMMITTEE

The EXCO shall be responsible for:

- 2.1 Setting the tone at the executive level by supporting implementation of these Guidelines and ensuring staff under their jurisdiction comply with requirements thereof;
- 2.2 Ensuring that management at all levels is accountable for effective institutionalization of the External Representation Guidelines;

3. DIVISIONAL MANAGEMENT:

The Divisional Management shall be responsible for:

- 3.1. Ensuring adherence to External Representation Guidelines' provisions within respective divisions;
- 3.2 The Commissioner General shall oversee and support the implementation, review and evaluation of these Guidelines;

4. STAKEHOLDER AND INTERNATIONAL RELATIONS UNIT (SIRU)

In relation to these Guidelines, SIRU shall be responsible for the following:

- 4.1 Assisting management and staff in implementing External Representation Guidelines;

- 4.2 Making recommendations and providing quality advice to the Commissioner General and the Executive Committee on the management and improvement of LRA's diplomatic relations policy documents

5. STAFF

All members of staff shall be responsible for:

- 5.1 Observing established provisions and controls as per the External Representation guidelines;
- 5.2 Report issues of non-compliance in respect of the Guidelines provisions in their area of work.

ANNEX 1:

Feedback Process for Officials Returning from International Forums

There will be:

- *Formal De Briefing Sessions within two working days of return– a returning official shall verbally provide a feedback on outcomes of the forum, detailing objective(s), agreed commitments, clear and actionable recommendations for LRA and perhaps relevant national Stakeholders.*
- *Written Report within 5 working days of return – a returning official shall share a written report which should already be submitted to direct supervisor.*
- *Formal presentation to all relevant internal and external Stakeholders detailing objective(s), agreed commitments, clear and actionable recommendations for LRA and perhaps relevant national Stakeholders*