



## **FY 2025 Workplan and Budget**

## Introduction

Set forth below is the TADAT Workplan and Budget for FY2025 and the indicative 4-year budget from FY2025 through FY2028 for endorsement by the GPFP Steering Committee (SC). The FY2025 budget and workplan under the Revenue Component, Module V of the GPFP is presented for full endorsement by the SC. It is noted however, that the TADAT Phase 2 may be extended into the first half of FY2025 to exhaust all Phase 2 funding before transitioning expenditures to the GPFP (contingent on endorsement by the legacy TADAT SC on January 30, 2024). The financial reporting for the final TADAT Phase 2 expenditures will be presented in the FY2025 mid-year GPFP SC, and any adjustments to the GPFP FY2025 workplan (e.g., savings due to a portion of the workplan below expended through TADAT Phase 2) will be reported and adjustments sought through the GPFP SC. In addition, the 4-year minimum budget is requested to be endorsed with the caveat that a detailed workplan for each year be presented to the SC for full endorsement of the workplan before the start of each relevant fiscal year.

## TADAT Work Plan and Tasks for FY 2025

The thrust of the TADAT work plan for FY25 is to contribute to strengthened tax administration systems and domestic revenue mobilization efforts globally. This will be achieved through the following activities: (i) increasing the footprint in regions where TADAT-assessed tax administrations are underrepresented; (ii) strengthening the presence in the rest of regions with repeat TADAT assessments to allow measuring the impact of implemented reforms; (iii) developing outreach activities to facilitate enhanced understanding of the TADAT tool (iii) collaborating with the TADAT stakeholders in the design of the TADAT 2.0 to reflect new developments and emerging areas in tax administrations to keep the tool relevant.

In line with the Global Public Finance Partnership (GPFP), the TADAT FY25 budget and workplan will cover three workstream areas as follows: (i) **TADAT Assessments**—deploy TADAT to diagnose strengths and weaknesses of tax systems; (ii) **Training and Tools**—develop, update and deliver training of the use and application of the TADAT, and tools developed and deployed to raise awareness; and (iii) **Design, Review and Monitoring**—review and monitor of the use and applicability and update TADAT as needed.

### I. TADAT Assessments

**TADAT assessments**—Strongly affirm TADAT's global reach by increasing the percentage of in-country first assessments in regions that have had less coverage<sup>1</sup> and the number of repeat assessments in other regions where they are due.<sup>2</sup>

- (i) Facilitate at least 25/30 first-time or repeat TADAT assessments with focus at the national level to preserve the brand and improve the quality of the assessments.

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<sup>1</sup>Asia-Pacific, Middle East and North Africa, Francophone Africa, and Caribbean regions

<sup>2</sup> There are more 40 tax administration that are potentially due for repeat TADAT assessments as first assessments were conducted between three-to-eight years ago.

- (ii) Enhance collaboration efforts with TADAT Partners and other CD providers in TADAT assessments.<sup>3</sup>
- (iii) Maintain TADAT assessment results database and other related statistics.
- (iv) Support select TADAT assessments (on-demand or high-risk) by financing the direct participation of TS.

**During the 2024/25 fiscal year, the percentage of national in-country assessments is projected to increase further.** The demand for national TADAT assessments has been growing rapidly. They are set to double from one year to the next, rising from 15 in FY23, 20 in FY24 to 25/30 in FY25, and this trend is set to continue with the acceleration of repeat assessment requests and demands from more advanced countries, notably from the European Union. Furthermore, there is an increasing focus on domestic revenue mobilization worldwide. As a result, the demand for TADAT services is likely to continue growing.

## II. TADAT Training and Tools

**TADAT Training**—the TS will continue to undertake pre and post TADAT assessment training; it will also increase the number of non-TADAT assessment training sessions in regions where the TADAT footprint is lagging.

- (i) Develop and document a registration, training, and accreditation strategy.
- (ii) Provide TADAT training (with exam) to at least 300 persons.
- (iii) undertake in-field/virtual TADAT workshops (e.g., in tax administrations, collaborative workshops with CD partners/providers—such as IMF Regional Capacity Development Centers, tax administration regional organizations, etc.).
- (iv) Develop training based to Field Guide 2025 (FG25) (English, Spanish and French)—on-line training (edX platform).<sup>4</sup>
- (v) Compile TADAT training-related statistics.

**TADAT outreach**—Focus outreach activities on raising awareness on common strengths and weaknesses in specific regions, as shown by the aggregated results of TADAT assessments as follows:

- (i) Hold an international conference commemorating the 10th anniversary of the launch and use of the TADAT framework and publish a report showcasing the impact and footprint of the TADAT Framework worldwide in the first 10 years of using the tool.
- (ii) Revamp and streamline the TADAT website in collaboration with TADAT stakeholders---improve the website and content management.

<sup>3</sup> Assessment team members will be from different partners and CD providers.

<sup>4</sup> Especially for tax administrations that have already benefitted from face-to-face training.

- (iii) Prepare tax administration background material for use in outreach modalities.<sup>5</sup>
- (iv) Participate in TADAT outreach activities at regional and international events for tax administrations.
- (v) Compile TADAT outreach-related Statistics.
- (vi) Streamline the TS communication strategy and activities to make them have a more impactful result.
- (vii) Update the TADAT frequently asked questions.

**Table 1 below lays out the events planned for FY25 for the different outreach modalities:**

**Table 1. Outreach modalities and planned events in FY2024**

|   | <b>Outreach Modality</b>                                 | <b>Number of Events</b> |
|---|----------------------------------------------------------|-------------------------|
| 1 | Participation in international/regional conferences      | 3                       |
| 2 | Awareness workshops <sup>6</sup> for TADAT partners      | 3                       |
| 3 | Podcast/videocasts <sup>7</sup>                          | 4                       |
| 4 | Live-casts <sup>8</sup> (e.g., TADAT Coffee Chats—[TCC]) | 10                      |
| 5 | Pieces in Blogs of CD Providers                          | 3                       |
| 6 | LinkedIn posts (including infographics)                  | 12                      |

**Outreach will have a more targeted focus on regions.** Ensure that recent innovations regarding TADAT (e.g., podcasts, coffee-chat series, etc.) continue and expand. Collaboration with CD partners and compilation of standard statistics on outreach will continue to ensure a regionally balanced coverage of countries with a weight give to regions with less TADAT presence. Topics, speakers, and moderators of live-cast/podcast/videocast will be targeted for the audience in each specific region, and the events will be delivered in the common language spoken in the region. Emphasis will be on topics related to TADAT that affect the effectiveness of tax administrations and countries' domestic revenue mobilization agenda including the following: (i) common weaknesses in a particular region shown by the aggregated results of TADAT assessments and related good practices as per the TADAT Field Guide; and (ii) good practices in the TADAT-assessed tax administrations to be considered in the revised field guide.

<sup>5</sup> To include aggregated common weaknesses/strength, international good practice, emerging topics (gender, climate, digitalization, etc.) complemented with emerging/potential good practices.

<sup>6</sup> Awareness workshops consisting of a half-a-day program about TADAT are to be provided to CD partners (potential TADAT assessors) to familiarize them with the tool and making them interested in taking the full-fledged TADAT Training program (online version) with an option to take an exam.

<sup>7</sup> Podcast/videocasts consist of recording, editing, and uploading audio or video content on the TADAT YouTube Channel.

<sup>8</sup> The live cast consists of live-streaming video content on the TADAT YouTube Channel.

### III. Design, Review and Monitoring

- (i) Complete the review of the FG25, considering developments and emerging areas in tax administration (e.g., GOVTECH/digitization, climate change, gender) while maintaining the focus on outcomes.
- (ii) Translate the FG25 into Spanish, and French.
- (iii) Engage the Technical Advisory Group to get their input and eventually approval of FG25.
- (iv) Hold four FG25 sensitization seminars for TADAT assessors and stakeholders.
- (v) Review all TADAT PARs for compliance with the Field Guide and other approved standards.
- (vi) Complete the development and deployment of the TADAT search engine<sup>9</sup>.

## TADAT BUDGET AND EXPENSES FOR 2024/25

**In line with the GPFP Program Document, the TS seeks SC endorsement of a US\$2,504,647.44 budget for FY25.** The budget (detailed in Tables 2) is premised on the priorities and deliverables outlined above. The budget will finance, other than staff costs, the following key areas: (i) increase the footprint of TADAT through undertaking and supporting TADAT training and outreach activities; (ii) Finalize the new FG25 and translate it in Spanish and French; (iii) revamp the TADAT website, and finalize the development of TADAT digital assets (eTADAT, and the TADAT search engine); (iv) enhanced backstopping and participation in select assessments (on-demand or high-risk) by the TS, especially to minimize reputational risk; and (v) update TADAT training in line with FG25.

**Table 2. Summary Table – Proposed Budget FY25 - by Workstream (US\$)**

| Workstream ID                   | Description                                 | Proposed Budget<br>FY 2024/25 |
|---------------------------------|---------------------------------------------|-------------------------------|
|                                 | TADAT Assessments <sup>10</sup>             | 650,755                       |
|                                 | TADAT Training and Tools <sup>11</sup>      | 820,982                       |
|                                 | Design, Review and Monitoring <sup>12</sup> | 458,076                       |
|                                 | Positive Impact/ Secretariat                | 410,979                       |
| <b>Subtotal</b>                 |                                             | <b>2,340,792</b>              |
| 7% Thematic Fund Management Fee |                                             | 163,855.44                    |
| <b>Total</b>                    |                                             | <b>2,504,647.44</b>           |

<sup>9</sup> Provides a snapshot view of TADAT assessment results and changes after repeat assessments—for countries with high scores of “A” or “B”.

<sup>10</sup> Supporting TADAT Assessments

<sup>11</sup> Training and Accreditation, Outreach

<sup>12</sup> Framework Development and Research, and Quality Assurance.

**Proposed Budget FY25 – Presentation by Workstream Comparing with Legacy TADAT (US\$)**

| <b>Description<br/>(Under GPFP)</b>  | <b>Workstream ID<br/>(Legacy TADAT TF)</b> | <b>Description<br/>(Legacy TADAT TF)</b>  | <b>Proposed<br/>Budget<br/>FY25</b> |
|--------------------------------------|--------------------------------------------|-------------------------------------------|-------------------------------------|
| <b>TADAT Assessments</b>             | FAD_IMF_2020_03                            | Supporting TADAT Assessments              | 650,755                             |
| <b>TADAT Training and Tools</b>      | FAD_IMF_2020_05                            | Training and Accreditation                | 485,289                             |
|                                      | FAD_IMF_2020_06                            | Outreach                                  | 335,693                             |
| <b>Design, Review and Monitoring</b> | FAD_IMF_2020_07                            | Quality Assurance                         | 232,473                             |
|                                      | FAD_IMF_2020_02                            | Framework Development and Analytical Work | 225,603                             |
| <b>Positive Impact/Secretariat</b>   | FAD_IMF_2020_08                            | Positive Impact/ Secretariat Functions    | 410,979                             |
|                                      | <b>Subtotal</b>                            |                                           | <b>2,340,792</b>                    |
|                                      | 7% Thematic Fund Management Fee            |                                           | 163,855.44                          |
|                                      | <b>Total</b>                               |                                           | <b>2,504,647.44</b>                 |