

---

*2024      Virtual Training to Advance Revenue  
Administration (Online Training) - VITARA*

*January      Component: Revenue*

*Module:      RM III – Training and Peer Learning*

**VITARA****PROJECT SUMMARY****LEAD DEPARTMENT:** FAD**REGION (S):****COUNTRY (S):****PROGRAM ID:** (To be filled out by Secretariat)**PLANNED DATES:** 02/2024 – 04/2027**FUNDING PROGRAM TITLE:** GPFP Virtual Training to Advance Revenue Administration  
(VITARA)**PROJECT MANAGERS:** Tamas Kulcsar – FAD R1**PROJECT LEAD MANAGER:** Tamas Kulcsar – FAD R1**ESTIMATED BUDGET:** \$2,319,965**BUDGET FOR ENDORSEMENT:** \$1,552,802 through FY25

## Contents

|                                         |    |
|-----------------------------------------|----|
| Project Summary.....                    | 2  |
| I. Project Purpose.....                 | 4  |
| II. Background .....                    | 5  |
| III. Project Description .....          | 6  |
| A. Program Objectives .....             | 6  |
| B. Expected Results (outcomes) .....    | 8  |
| C. Delivery Modalities .....            | 8  |
| D. Coordination and cooperation .....   | 9  |
| IV. Risk Assessment and Mitigation..... | 9  |
| V. CD Delivery Plan .....               | 10 |
| Table 1. Workplan .....                 | 10 |
| VI. Program Financials .....            | 12 |

## VITARA

### I. PROJECT PURPOSE

**The Virtual Training to Advance Revenue Administration (VITARA) project is a joint Capacity Development (CD) initiative of four organizations.** The Inter-American Center of Tax Administrations (CIAT), the International Monetary Fund (IMF), the Intra-European Organization of Tax Administrations (IOTA) and the Organization for Economic Cooperation and Development (OECD) form the VITARA partnership. Under the auspices of the Revenue Mobilization Thematic Fund (RMTF), the project was created in 2020 to develop an online training curriculum for developing country revenue administrations, targeting both low-income and emerging market countries.

**Since the launch of the program, VITARA produced 15 online courses (eight English and seven translated modules) (Box 1).** The program has also developed a new publication from the content of the online modules, the VITARA Reference Guide series, as well as microlearning videos and summer courses. Since 2022, the online modules, their content, instructional materials, videos, and digital assets have been used for in-person and blended CD delivery.

| Box 1. VITARA Portfolio                     |              |
|---------------------------------------------|--------------|
| <b>English modules</b>                      |              |
| Module                                      | Release date |
| Strategic Management                        | July 2021    |
| Reform Management Fundamentals              | Sept. 2021   |
| Reform Management Specific Topics           | Sept. 2021   |
| Institutional Governance                    | March 2022   |
| Organization                                | April 2022   |
| Human Resource Management                   | May 2022     |
| Compliance Risk Management                  | March 2023   |
| Performance Management                      | October 2023 |
| <b>Translated modules</b>                   |              |
| Module/language                             | Release date |
| Strategic Management – Spanish              | April 2022   |
| Strategic Management – French               | April 2022   |
| Reform Management Fundamentals – Spanish    | April 2023   |
| Reform Management Fundamentals – French     | April 2023   |
| Reform Management Specific Topics – Spanish | April 2023   |
| Reform Management Specific Topics – French  | April 2023   |
| Organization – Arabic                       | October 2023 |

## VITARA

**The current phase of the program is expected to be completed by FY27 with the publication of 18 English online modules and the accompanying reference guides.** The estimated budget for this three-year project is \$2,319,965, but endorsement is requested for \$1,552,802 through FY25. Endorsement for future plans will be requested at a later date as funding for the program is secured.

## II. BACKGROUND

**The first four years of the project have proven that:**

- **VITARA is an efficient tool to keep pace with the increasing demand for revenue administration knowledge and training.**

Between the launch of the first module in July 2021 and October 2023, approximately 8080 government officials and other tax professionals participated in the online training. With its various delivery modalities, VITARA allows the partner organizations to fulfil countries' needs for high-quality online learning in the revenue domain and deliver training to a wide audience at very low cost per additional participant.

- **VITARA does not only deliver high-quality online training but gives traction and effectively supports in-person and blended CD delivery.**

In FY23 and FY24, workshops utilized VITARA content, videos, instructional materials, and design assets at The Caucasus, Central Asia, and Mongolia Regional Capacity Development Center (CCAMTAC, (Kazakhstan), the IMF's Middle East Center for Economics and Finance (IMF - CEF) (Kuwait), the China-IMF Capacity Development Center (CICDC) (China), Joint Vienna Institute (Austria), Bosnia and Herzegovina, Mongolia, Serbia, and Malawi. In most cases, the standard VITARA content was customized to the needs and circumstances of the recipient authorities and delivered in the local language (with the help of interpreters). These engagements allowed the IMF to utilize VITARA content in a tailored way and address the existing language barrier.

Use of VITARA modules prior, during, or after country-specific technical assistance engagements has also become increasingly common. In the last two fiscal years, VITARA supported CD engagements in Ukraine, Guinea, Sierra Leone, Nigeria, Tunisia, Ghana, Iraq, Guinea-Bissau, Benin, Cote d'Ivoire, Mauritania, Senegal, Slovenia, Iran, Sudan, Lebanon, the Gambia, and Jordan. Pre-assignment participation of country counterparts in VITARA courses and the use of VITARA materials during assignments allowed IMF staff and experts to prepare and conduct their CD assignments quicker. They also worked with better informed country authorities, were able to produce their reports in less time, and, provided globally consistent advice.

- **There is significant demand for VITARA in developing countries.**

VITARA courses are overwhelmingly followed by officials from Emerging Market Economies and Low-Income Countries, who represented roughly 90-95 percent of participants of the modules. Many course participants highlighted that they benefit from learning opportunities and materials through VITARA that otherwise would not be available to them in their countries.

- **VITARA helps participants improve their knowledge of good practice in tax administration.** Government officials participating in the first VITARA deliveries demonstrated an average learning gain of 20 percent. The learning gain is especially significant considering that the modules are mostly followed by

## VITARA

senior-level revenue administration professionals with experience of more than ten years. Of the students who responded to course evaluation surveys of the first modules (approximately 2000 students), 98.05 percent would recommend the modules to colleagues, 98.44 percent were satisfied, and 98.6 said that the course met their expectation. On average, 92 percent believe they will perform better at their job following the modules, 97 percent consider the modules useful, and 95 percent have better understanding of the various subjects after following the modules.

- **The project has a global audience and outreach, but more translated modules are needed to overcome language barriers and support non-English speakers across developing countries.**

The first set of VITARA modules attracted participants from more than 120 countries. The most participants joined from Africa (47 percent), followed by learners from the Asia-Pacific (16 percent), and the Western Hemisphere (16 percent). There are fifteen African countries in the Top 30 countries by government participation. Interestingly, the Top 30 list includes countries with large population (e.g., India, Indonesia, Brazil, Nigeria, and Mexico) as well as smaller countries such as St. Lucia and Mauritius. In fact, if one considers the number of participants as percent of tax administration staff, the top VITARA users are Turks and Caicos Islands, St. Lucia, Dominica, St. Vincent and the Grenadines, and Belize.

Since the VITARA modules are developed in English, language barriers prevent officials with insufficient English skills from joining the courses. Data shows that participation in some non-English speaking regions of the world is low. Around 12 percent of post-course survey participants noted that they face language issues and would prefer the course in their first language. While the IMF, with the support of Japan (Japanese subaccount), has already undertaken efforts to translate the first VITARA modules into various languages (Box 1 above), more work needs to be done to support underserved regions of the world. This is especially true for countries where the IMF and its partners currently have no CD program in place and the only form of CD support and engagement is online/remote delivery. In addition, the first translated VITARA modules have already been successfully rolled out ensuring a wider geographical reach and training more than 800 participants.

## III. PROJECT DESCRIPTION

### A. Program Objectives

---

**The objective of this project is to improve human capacities of revenue administrations through online learning.** VITARA is designed to offer a structured and comprehensive training program on high-demand tax administration topics. As shown above, training can effectively complement and give traction to country-specific CD initiatives. Countries' capacity for tax reform increases when synergies between technical assistance and training are optimized.

More specifically, through the online modules, the project aims to

- Support learners to develop and strengthen their skills to better administer and manage revenue administration reforms and revenue mobilization activities.
- Introduce authorities to good international practice in revenue administration. Train senior managers and executive of authorities in the latest trends, methods, tools, and developments in managing revenue administration issues.

### VITARA

- Share country experiences via testimonials and interviews that can be useful to inform challenges, and key success factors in this area and strengthen knowledge sharing among countries.
- Address in a cost-efficient, inclusive, and accessible way the demand for high-quality training.
- Strengthen knowledge retention and comprehension of learners by effectively combine various training modalities and products (online modules, microlearning, and reference guides).
- Deepen the understanding of fundamental concepts, methods and tools and thus prepare training participants and their organizations for subsequent (in-person or blended) CD delivery. Enhance the productivity and effectiveness of subsequent CD.
- Support IMF staff, LTX and STX in delivering CD.
- Align the CD support and advice of the participating international organizations in this domain.

**The development and translation of the remaining online modules of the curriculum as well as the reference guides will follow the staggered development and roll out approach of the previous project phases** (Box 2 and Box 3). Using the standard and tested development timeframe of VITARA products, three to four English modules will be developed per fiscal year. Hence, ten English online modules will be developed by the end of FY26. The accompanying Reference Guides will be drafted and issued by FY27. In FY24-FY25, the translation of four modules will begin.

| <b>Box 2. Development Timeline for the Remaining VITARA modules (English)</b> |                       |                                            |                               |                               |
|-------------------------------------------------------------------------------|-----------------------|--------------------------------------------|-------------------------------|-------------------------------|
| <b>Tranche</b>                                                                | <b>Funding source</b> | <b>Module</b>                              | <b>Development of content</b> | <b>Target date of release</b> |
| Tranche 1                                                                     | RMTF                  | The Audit Program                          | Completed                     | FY24                          |
|                                                                               |                       | Enterprise Risk Management                 | Completed                     | FY24                          |
|                                                                               | GPFP                  | Taxpayer Registration                      | FY24                          | FY24                          |
| Tranche 2                                                                     | GPFP                  | Information Technology and Data Management | FY24                          | FY25                          |
|                                                                               |                       | Filing of Declarations                     | FY24                          | FY25                          |
|                                                                               |                       | Payment and Debt Collection                | FY25                          | FY25                          |
|                                                                               |                       | Taxpayer Services                          | FY25                          | FY25                          |
| Tranche 3                                                                     | GPFP                  | Revenue Management                         | FY25                          | FY26                          |
|                                                                               |                       | Dispute Resolution                         | FY26                          | FY26                          |
|                                                                               |                       | Introduction to Revenue Administration     | FY26                          | FY26                          |

| Box 3. Development Timeline for VITARA Reference Guides |                |                                            |                        |                        |
|---------------------------------------------------------|----------------|--------------------------------------------|------------------------|------------------------|
| Tranche                                                 | Funding source | Module                                     | Development of content | Target date of release |
| Tranche 1                                               | IMF            | Strategic Mgt.                             | Completed              | published              |
|                                                         |                | Reform Mgt. Fundamentals                   | Completed              | FY24                   |
|                                                         |                | Reform Mgt. Specific Topics                | Completed              | FY24                   |
| Tranche 2                                               | RMTF           | Organization                               | FY23                   | FY24                   |
|                                                         |                | Human Resource Mgt.                        | FY23                   | FY24                   |
|                                                         |                | Compliance Risk Mgt.                       | FY24                   | FY24                   |
|                                                         |                | Institutional Governance                   | FY24                   | FY24                   |
| Tranche 3                                               | RMTF           | Performance Management                     | FY24                   | FY25                   |
|                                                         |                | Audit                                      | FY24                   | FY25                   |
| Tranche 4                                               | GPFP           | Enterprise Risk Management                 | FY25                   | FY26                   |
|                                                         |                | Taxpayer Registration                      | FY25                   | FY26                   |
|                                                         |                | Information Technology and Data Management | FY25                   | FY26                   |
| Tranche 5                                               | GPFP           | Filing of Declarations                     | FY26                   | FY27                   |
|                                                         |                | Payment and Debt Collection                | FY26                   | FY27                   |
|                                                         |                | Taxpayer Services                          | FY26                   | FY27                   |
|                                                         |                | Revenue Management                         | FY26                   | FY27                   |
|                                                         |                | Dispute Resolution                         | FY26                   | FY27                   |
|                                                         |                | Introduction to Revenue Administration     | FY26                   | FY27                   |

## B. Expected Results (outcomes)

**Within the objective of Develop Capacity to Assess Fiscal, Macroeconomic, and Structural Policy Issues, VITARA will strengthen human capacities of revenue administration staff.** This will support authorities to more effectively:

- operate the tax system and lead or support their countries' revenue mobilization efforts;
- evaluate and implement tax policy and legislative changes;
- plan and manage administrative reforms;
- manage their organization;
- address enterprise and compliance risks; and
- administer core and supporting tax administration processes.

## C. Delivery Modalities

The VITARA project is executed through the development and delivery of high-quality, free, and globally accessible online training modules and supporting analytical products such as the VITARA reference guides.

## D. Coordination and cooperation

**As in the past, close collaboration among the four international partners is anticipated throughout the next years of the project.** The partners have established a strong governance framework, under which an Executive Council provides strategic leadership and advice, while operational issues are discussed and decided by a Technical Working Group. The project is managed by a Project Manager, situated at the IMF HQ, who is supported by a unit of senior professionals of the IMF. The partners have also been discussing the potential extension of the partnership with other organizations, development partners and donors, which could potentially help obtain funding for translation of modules and strengthen the outreach activities for the delivered courses.

## IV. RISK ASSESSMENT AND MITIGATION

The following table discusses the key project risks based on the assessed probability and impact on the achievement of the expected results.

| Description                                                                               | Risk Assessment | Mitigation Measures                                                                                                                                                                                             |
|-------------------------------------------------------------------------------------------|-----------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| External climate/conditions                                                               |                 |                                                                                                                                                                                                                 |
| Demand for online training is expected to remain significant among countries.             | Low             | Continue the production and delivery of online modules and outreach activities. Support country-centric CD with online delivery.                                                                                |
| Political Support                                                                         |                 |                                                                                                                                                                                                                 |
| Coordination among partner organizations.                                                 | Low             | Executive Council of partners oversees the project development.                                                                                                                                                 |
| Management and Technical Staff Support and Commitment                                     |                 |                                                                                                                                                                                                                 |
| The IMF and its partners continue to show strong commitment to the project.               | Low             | Continue engagement with senior management and technical staff of partner organizations.                                                                                                                        |
| Resource Adequacy                                                                         |                 |                                                                                                                                                                                                                 |
| Language barriers inhibit the delivery of modules to non-English speaking countries.      | High            | Translation of modules needs to be scaled up. Partnership extension is considered and being discussed for obtaining additional donor funding and support for translation and outreach to non-English countries. |
| Competing demands for IMF technical expertise, e-learning design and publication support. |                 | Close collaboration with internal IMF departments involved in the development and delivery of products.                                                                                                         |
| Other risks                                                                               |                 |                                                                                                                                                                                                                 |
| None                                                                                      |                 |                                                                                                                                                                                                                 |

## VITARA

## V. CD DELIVERY PLAN

Table 1. Workplan

| Timing    | CD Delivery     | Modality                          | Proposed Topics of CD                                                            |
|-----------|-----------------|-----------------------------------|----------------------------------------------------------------------------------|
| FY24 – Q4 | Analytical work | Development of training course    | VITARA Module 10 Taxpayer Registration FY24 H2 Content Development Completion    |
| FY24 – Q4 | Analytical work | Development of training course    | VITARA Module 12 Taxpayer Services FY24 H2 Content Development                   |
| FY24 – Q4 | Analytical work | Development of training course    | VITARA Module 13 Filing of Declaration FY24 H2 Content Development               |
| FY24 – Q4 | Analytical work | Development of training course    | VITARA Module 14 Payment and Debt Collection FY24 H2 Content Development         |
| FY24 – Q4 | Analytical work | Development of training course    | Instructional and video design, video production, platform development FY24 H2   |
| FY24 – Q4 | Analytical work | Development of training course    | IMF HQ Quality assurance and content review FY24 H2                              |
| FY24 – Q4 | Analytical work | Development of training course    | External review of modules 12-14 FY24 H2                                         |
| FY24 – Q4 | Analytical work | Development of training course    | Translation VITARA module 1                                                      |
| FY24 – Q4 | Analytical work | Development of training course    | Translation VITARA module 2                                                      |
| FY24 – Q4 | Analytical work | Development of training course    | Translation VITARA module 3                                                      |
| FY24 – Q4 | Analytical work | Development of training course    | Translation VITARA module 4                                                      |
| FY25      | Analytical work | Development of learning materials | Reference Guide Development Enterprise Risk Mgt.                                 |
| FY25      | Analytical work | Development of learning materials | Reference Guide Development Taxpayer Registration                                |
| FY25      | Analytical work | Development of learning materials | Reference Guide Development Information Technology and Data Mgt.                 |
| FY25      | Analytical work | Development of training course    | VITARA Module 12 Taxpayer Services Completion FY25 H1                            |
| FY25      | Analytical work | Development of training course    | VITARA Module 13 Filing of Declarations Completion FY25 H1                       |
| FY25      | Analytical work | Development of training course    | VITARA Module 14 Payment and Debt Collection Completion FY25 H1                  |
| FY25      | Analytical work | Development of training course    | VITARA Module 15 Dispute Resolution Content Development FY25                     |
| FY25      | Analytical work | Development of training course    | VITARA Module 16 Revenue Management Content Development FY25                     |
| FY25      | Analytical work | Development of training course    | VITARA Module 18 Introduction to Revenue Administration Content Development FY25 |
| FY25      | Analytical work | Development of training course    | External review of modules 15, 16, 18 FY25                                       |

## VITARA

| Timing | CD Delivery     | Modality                          | Proposed Topics of CD                                                           |
|--------|-----------------|-----------------------------------|---------------------------------------------------------------------------------|
| FY25   | Analytical work | Development of training course    | FY25 IMF HQ Quality assurance and content review                                |
| FY25   | Analytical work | Development of training course    | FY25 Instructional and video design, video production, platform development     |
| FY25   | Analytical work | Development of training course    | Completion Translation VITARA module 1                                          |
| FY25   | Analytical work | Development of training course    | Completion Translation VITARA module 2                                          |
| FY25   | Analytical work | Development of training course    | Completion Translation VITARA module 3                                          |
| FY25   | Analytical work | Development of training course    | Completion Translation VITARA module 4                                          |
| FY26   | Analytical work | Development of learning materials | Reference Guide Development Filing of Declarations                              |
| FY26   | Analytical work | Development of learning materials | Reference Guide Development Taxpayer Services                                   |
| FY26   | Analytical work | Development of learning materials | Reference Guide Development Payment and Debt Collection                         |
| FY26   | Analytical work | Development of learning materials | Reference Guide Development Dispute Resolution                                  |
| FY26   | Analytical work | Development of learning materials | Reference Guide Development Revenue Management                                  |
| FY26   | Analytical work | Development of learning materials | Reference Guide Development Introduction to Revenue Administration              |
| FY26   | Analytical work | Development of training course    | FY26 IMF HQ Quality assurance and content review                                |
| FY26   | Analytical work | Development of training course    | FY26 Instructional and video design, video production, platform development     |
| FY26   | Analytical work | Development of training course    | FY26 Content Completion VITARA Module 15 Dispute resolution                     |
| FY26   | Analytical work | Development of training course    | FY26 Content Completion VITARA Module 16 Revenue Management                     |
| FY26   | Analytical work | Development of training course    | FY26 Content Completion VITARA Module 18 Introduction to Revenue Administration |
| FY27   | Analytical work | Development of learning materials | Reference Guide review                                                          |

## VITARA

## VI. PROGRAM FINANCIALS

|                                           | FY24 Q4        | FY25           | FY26           | FY27          | TOTAL (USD)      |
|-------------------------------------------|----------------|----------------|----------------|---------------|------------------|
| Module RM III: Training and Peer Learning | 559,208        | 892,008        | 693,576        | 23,400        | 2,168,192        |
| Subtotal                                  | 559,208        | 892,008        | 693,576        | 23,400        | 2,168,192        |
| Trust fund management fee (7%)            | 39,145         | 62,441         | 48,550         | 1,638         | 151,773          |
| <b>TOTAL</b>                              | <b>598,353</b> | <b>954,449</b> | <b>742,126</b> | <b>25,038</b> | <b>2,319,965</b> |

The estimated budget for this three-year project is \$2,319,965, but endorsement is requested for \$1,552,802 through FY25. Endorsement for future plans will be requested at a later date as funding for the program is secured.