



FINAL REPORT

EVALUATION OF **THE TAX FOR SDGS PROJECT**

United Nations Development Programme (UNDP)





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INDEPENDENT CONTRACTOR/EVALUATOR

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DISCLAIMER

The author's views expressed in this document do not necessarily reflect the views of UNDP.

PROJECT INFORMATION		
Project title	UNDP Tax for SDGs Project/ Tax Inspectors Without Borders (TIWB)	
Award ID	100169	
Project Period	December 2021 - December 2024 (extended through December 2025)	
Corporate outcome and output:	<p>UNDP Strategic Plan 2018-2021 Output 1.2.2 “Enabling environment strengthened to expand public and private financing for the achievement of the SDGs.”</p> <p><u>The project now contributes to UNDP’s Strategic Plan 2022-2025 Outcome E3 “Public and private financing for the achievement of the SDGs expanded at global, regional, and national levels”.</u></p> <p><u>Project</u> Output(s) with gender marker:</p> <ul style="list-style-type: none"> • Output 1: National Tax Administrations (NTAs)/ relevant agencies have increased capacity to tackle tax avoidance, tax evasion and Illicit Financial Flows (IFFs) - Gender marker: 1. • Output 2: Governments increasingly align tax and fiscal policy with the Sustainable Developmental Goals (SDGs) - Gender marker: 2. • Output 3: Evidence and perspectives from developing countries incorporated into regional and international discussions on taxation - Gender marker: 1 	
Regions/ countries	<p>Africa: Angola, Botswana, Comoros, Congo, Eswatini, Gabon, Ghana, Kenya, Namibia, Nigeria, Rwanda, Seychelles, Tanzania, Togo, Zimbabwe Arab States: Djibouti, Egypt, Lebanon Asia and the Pacific: Bhutan, Maldives, Sri Lanka Europe and Central Asia: Armenia, Uzbekistan, Latin America and the Caribbean: Colombia, Honduras</p>	
Date project document signed	May 3, 2021	
Project dates	Start	Planned end
	May 1, 2021	December 2024 (extended through December 2025)
Project budget	USD 21,667,602	
Project expenditure at the time of the evaluation	USD \$16, <u>537,083</u> (as of 31 December 2024)	
Funding sources	Government of Finland, Norwegian Agency for Development Cooperation (NORAD)	
Responsible Party	UNDP	
Implementing party	UNDP - Direct Implementation (DIM)	

EVALUATION INFORMATION		
Evaluation type	Project	
Mid-Term/midterm review/ other	Final	
Period under evaluation dates	Start	End
	May 1, 2021	December 2024 (extended through May 2025)
Evaluator	Lawrence Robertson	
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Evaluation dates	Start	Completion
	Nov 7, 2024	May 20, 2025

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EXECUTIVE SUMMARY

Introduction: Background and Purpose of the Evaluation

The United Nations Development Programme (UNDP) developed the Tax for SDGs Project to support developing countries in building effective and equitable tax systems to mobilize domestic resources for sustainable development. It was developed in 2020-2021 to build on the UNDP-Organisation for Economic Co-Operation and Development (OECD) Tax Inspectors Without Borders (TIWB) project to provide assistance beyond tax audit services to tackle tax challenges related to the Sustainable Development Goals (SDGs). The main purpose of the evaluation is to help inform the design of a next phase of the Tax for SDGs project including by assessing progress towards the achievement of the project objectives and outcomes

The Evaluation Report describes the project and explains why the evaluation was conducted and the methods used in the evaluation. Findings from the evaluation's methods are followed by summaries of accumulated findings as conclusions. Conclusions are analysed to draw lessons learned from the project and make recommendations. Annexes include the Terms of Reference for the evaluator, a list of documents reviewed, the list of interviewees, the data collection instruments used, and a signed pledge of ethical conduct in evaluation.

Description of the Tax for SDGs Project

Tax for SDGs Project aims to support partner countries in building effective and equitable tax systems to mobilize domestic resources for sustainable development. It was built on the work of the Tax Inspectors Without Borders (TIWB) project, which was initially developed in 2015 in partnership with the OCED. The UNDP Project Document for Tax for SDGs/TIWB from May 2021 developed the initiative further to provide assistance beyond tax audit services to tackle tax avoidance, tax evasion and illicit financial flows (IFFs), to expand its support in improving the fiscal space of developing countries, and to leverage taxation as revenue and policy tool to achieve the SDGs. Tax for SDGs Initiative was officially launched on the margins of the April 2022 ECOSOC Forum on Finance for Development (FfD) The project's three outputs are:

- **Output 1:** National Tax Administrations (NTAs) have increased capacity to tackle tax avoidance, tax evasion and IFFs and strengthen resource mobilization (which includes TIWB).
- **Output 2:** Governments increasingly align tax and fiscal policy with the SDGs.
- **Output 3:** Evidence and perspectives from African and other developing countries incorporated into regional and international discussions on taxation.

The Project is managed by a team in the Sustainable Finance Hub (SFH) in the Bureau for Policy and Programme Support (BPPS) in UNDP, with resource persons embedded in the SDG Finance Teams in UNDP Regional and Sub-Regional Hubs and UNDP Offices in Tax for SDGs focus countries - National Coordinators (NCs) for focus countries hired to work with UNDP Country Offices and national partners.

Evaluation Scope and Objectives

The evaluation covers the period of Tax for SDGs Project implementation to date, from the ProDoc date of May 2021 and launch of the project in April 2022 through December 2024. The project has been extended for a year through the end of 2025 with the support of Finland and NORAD to support the development of a successor initiative. The specific objectives of the evaluation are to assess project performance against project plans, review and document progress and lessons, review project implementation and partnerships, assess the effectiveness of engagement with developing country partners - particularly for a country's Ministry of Finance (MoF) and national tax authority (NTAs), review the strategic approach of the project, review relationships with partners, and outline recommendations for future UNDP initiatives.

Evaluation Approach and Methods

The evaluation addresses the purpose and objectives of UNDP for the evaluation expressed in the Terms of Reference (ToR) for the evaluation. The evaluator used a draft inception report to develop plans to gather objective, valid, reliable, precise, and useful data with integrity to answer all of the evaluation questions and organize the evaluation, including through an evaluation matrix. Document review, a Microsoft (MS) Forms survey of NCs, and interviews with BPPS, SFH and Project management and staff, partners in a sample of countries where Tax for SDGs has focused, and other partners and stakeholders of the project (including its donor partners). The ToR left 36 individual evaluation questions to answer; the evaluation focuses on the categories of relevance, coherence, effectiveness, efficiency, sustainability, and gender equality and social inclusion (GESI). Fieldwork focused on these categories plus gathering data on lessons learned and recommendations. Remote interviews have been conducted with 49 informants (23 women and 26 men) from stakeholders of the project partners, development partners, and UNDP, and the MS forms survey gathered detailed information from 13 NCs.

Data Analysis

The evaluator has triangulated data gathered through these three different methodologies and from different categories of informants and analyzed these data comparatively to identify and validate findings, reach conclusions, identify lessons and develop recommendations.

Key Findings and Conclusions

Relevance: The relevance of the Tax for SDGs project is clear to stakeholders; developing countries partners, and UNDP, who need to broaden domestic resource mobilization (DRM) towards meeting their SDG goals. The project grew out of and extended the TIWB experience, which UNDP and the OECD had partnered on since 2015. The demand from partners for project activities, including in TIWB, demonstrates that the project is relevant to developing countries, and the participation of stakeholders such as NTAs that partner with developing country NTAs demonstrates the relevance of the project to stakeholders.

Coherence: Tax for SDGs brought UNDP into international collaboration on taxation and fiscal policies. TIWB has well developed partnerships and practices of consultation that support international coherence. UNDP has elevated discussions through the project to go beyond tax administration to the areas and ways that taxation supports development and SDGs. IFIs and UN Department of Economic and Social Affairs (DESA) noted ways that more coherence was needed and that UNDP needed to be more integrated into global discussions along with them.

Effectiveness: The project was officially launched in April 2022. Implementation since then has left only two and a half years for Tax for SDGs towards ambitious goals - limited time and limited resources to work towards its three outputs. Sustained effort has been needed to build relationships, reach agreements, and work towards project outputs. Project data used in 2022 and 2023 reporting, survey results, and interviews suggest the project has exceeded its output goals in two and a half years and that these outputs contribute to impressive achievements in outcomes.

Efficiency: SFH and project management have developed and implemented systems to work globally, regionally, with COs, and with partners and stakeholders through UNDP at the SFH, at regional UNDP Hubs, with COs, and with partners (including through UNDP's role on the joint secretariat with the OECD on TIWB). The team has worked efficiently within the challenges and constraints of working through a short-term project with modest resources operating in UNDP rules and procedures on the long-term challenges and opportunities of working with developing country partners on taxation. Longer-term support for MoFs and NTAs (and other partners) would likely be more efficient in helping with their long-term development.

Sustainability: Tax for SDGs was built to use and implement activities through technical assistance and capacity building methodologies; these methods have made important starts towards developing and extending national capacities in tax, extending knowledge to tax and fiscal policy towards SDG achievement through the self-assessment methods of the SDG Taxation Framework (STF), and supporting greater engagement of developing country partners in international tax and development discussions. As with effectiveness, two and a half years is a short period of time to be assured of sustainability and even too short for implementation.

Gender Equality and Social Inclusion: Tax for SDGs has made clear efforts and has clear results in the promotion of gender-responsive and socially inclusive tax policies and practices. These efforts and results are through the project and via integration with other UNDP and SFH initiatives such as the Gender Seal and EQUANOMICS. Within the project's work with partner countries through the STF, five partner countries have chosen to focus on SDG 5 on Gender Equality.

Lessons learned

The experience of the Tax for SDGs project over the period from May 2021 through 2024 suggests lessons for UNDP and partners. Lessons are things BPPS, SFH, Project, and CO staff, partners, and stakeholders learned from and through their engagement with the project.

- Sustained engagement is needed to comprehensively incorporate UNDP in global networks in the tax practice areas.
- More time is needed to develop and socialize project-supported products, as well as to have these initiatives adopted and implemented by project partners.
- UNDP is still learning from the activities and results of the project.
- Tax for SDGs can productively use multiple methods towards project goals which reinforce each other, including by working with both decision-makers and technical staff of partner institutions.
- Developing countries have significant needs and express their demand for support to meet them.
- Broadening stakeholder engagement towards DRM and SDG financing beyond NTAs and MoFs helps build the constituency for policy change in this area.

Recommendations

- 1.** UNDP and development partners should consider developing a larger, longer second phase of the Tax for SDGs project in 2025 to anchor UNDP's engagement in tax policy and administration, continue integrating tax into UNDP's work on public finance, and support sustained engagement on, further development of and implementation of products piloted in Tax for SDGs to date. The promising work initiated through Tax for SDGs should be continued and expanded towards greater impact over a longer period of time.
- 2.** UNDP should consider revising the Tax for SDGs strategy to provide and concentrate sufficient resources to country partners to have a larger impact on DRM towards the SDGs over a longer period of time in these countries choosing from options:
 - A. To focus Tax for SDGs on fewer countries in the initial stages and then work with champion countries and institutions that demonstrate the strongest results to model how to successfully increase DRM and use these resources towards priority national SDGs in different sectors in the same country and in additional countries;
OR ALTERNATIVELY.
 - B. To develop a tiered system of support for Tax for SDGs focus countries and frame project support by tier based on how much progress has been made in the tier. UNDP should still use CO, project, and partner knowledge of the detailed country situation to develop customized programming to support the NTA and MoF of each country through Tax for SDGs within each tier.
- 3.** UNDP should continue to use and develop activities in a second phase of Tax for SDGs that work in fiscal policy towards the longer-term goal of building a domestic constituency in focus countries for using taxation towards SDG goals.
- 4.** UNDP should continue to develop, use and learn from Tax for SDGs processes and products from the initial phase of the project April 2022-2024 in developing a larger, longer Tax for SDGs program in 2025. UNDP should use the experience of current and past staff of the Tax for SDGs project in developing a second phase building on products, partnerships, and mentoring done through the project to date.
- 5.** UNDP should strengthen information sharing across UNDP and with partners and stakeholders towards to integrate lessons learned and apply learning from Tax for SDGs and other projects through all of UNDP's programming in public finance, including through UNDP's work supporting countries to develop and use an Integrated National Financing Frameworks (INFF).

LIST OF ACRONYMS AND ABBREVIATIONS

ATI	Addis Tax Initiative
ATAF	African Tax Administration Forum
BPPS	Bureau for Policy and Programme Support
CI	Criminal Investigations
CO	Country Office
CSO	Civil Society Organization
DFL	Digital forensic laboratory
DIM	Direct Implementation
DRM	Domestic resource mobilization
ECOSOC	United Nations Economic and Social Council
ESG	Environment, Social and Governance
FIRS	Federal Inland Revenue Service (Nigeria)
FtD	Financing for Development
HMRC	His Majesty's Revenue & Customs (United Kingdom)
IFF	Illicit financial flow
IFI	International Financial Institution
IMF	International Monetary Fund
INFF	Integrated National Financing Framework
MoF	Ministry of Finance
MS	Microsoft
NORAD	Norwegian Agency for Development Cooperation
NTA	National Tax Administration
OECD	Organisation for Economic Co-operation and Development
OECD FTA	OECD Forum on Tax Administration
PCT	Platform for Collaboration on Tax
ProDoc	Project Document
RBA	Regional Bureau for Africa
RBAP	Regional Bureau for Asia and the Pacific
RBAS	Regional Bureau for the Arab States
RBEC	Regional Bureau for Europe and the Commonwealth of Independent States

RBLAC	Regional Bureau for Latin American and the Caribbean
RR	Resident Representative
RRF	Results and Resources Framework
SARS	South African Revenue Service
SDG	Sustainable Development Goal
SFH	Sustainable Finance Hub
STF	SDG Taxation Framework
TA	Technical Assistance
TIWB	Tax Inspectors Without Borders
ToC	Theory of Change
ToR	Terms of Reference
TP	Transfer pricing
UNU-WIDER	United Nations University World Institute for Development Economics Research
UNDP	United Nations Development Programme
UN DESA	UN Department of Economic and Social Affairs
UNEG	United Nations Evaluation Group
WB	World Bank Group (International Bank for Reconstruction and Development)
WHO	World Health Organization

INTRODUCTION: BACKGROUND AND PURPOSE OF THE EVALUATION



Background

The United Nations Development Programme (UNDP) developed the Tax for SDGs Project to support developing countries build effective and equitable tax systems to mobilize domestic resources for sustainable development. It was developed in 2020-2021 to build on Tax Inspectors Without Borders (TIWB), a UNDP joint initiative with the Organisation for Economic Co-operation and Development (OECD) to provide tax audit assistance to developing country partners. Tax for SDGs was designed to go beyond supporting tax audit services to tackle tax challenges related to Domestic Resource Mobilization (DRM) towards the Sustainable Development Goals (SDGs).^[1] Tax for SDGs integrates and further develops TIWB. TIWB activities were integrated into the broader Tax for SDGs project framework through the Project Document (ProDoc) towards further institutionalizing its impact within national tax systems and structures. The project was designed to partner with national tax authorities and Ministries of Finance towards helping them meet their priorities in DRM; the approaches of the project worked with other key partners (tax authorities in developed countries, regional actors on tax policy, and civil society/academic institutions that contribute to international tax discussions) in implementation. The Tax for SDGs project is funded by the Government of Finland and Norwegian Agency for Development Cooperation (NORAD).

The Tax for SDGs project was agreed to in May 2021, launched in April 2022, with plans to be implemented through December 2024. UNDP reached agreements with project donors to extend the project through December 2025 while developing on the Initiative's successes. The evaluation is designed to contribute to this process.

Purpose of the Evaluation

The Terms of Reference (ToR) for the international evaluator, attached as Annex 1, explains that the main purpose of the evaluation is to help inform the design of a next phase of the Tax for SDGs project including by assessing progress towards the achievement of the project objectives and outcomes as specified in the Tax for SDGs ProDoc. The evaluation is tasked with assessing the relevance, coherence, effectiveness, efficiency, and sustainability of the Tax for SDGs project in supporting governments in achieving Agenda 2030. The evaluation focuses on understanding past and potential future Tax for SDGs engagements in domestic resource mobilization and taxation capability development. The evaluation will also consider whether there are opportunities to enhance project impact through a more integrated approach to public finance and connections to Financing for Development (FfD) agendas.

The ToR provided a list of evaluation questions organized through the OECD Development Assistance Committee (OECD-DAC) revised evaluation criteria of relevance, coherence, effectiveness, efficiency, and sustainability. These criteria and questions were used to develop a draft and final inception report with plans to collect valid and reliable data to evaluate the project by the evaluator through document review, a survey, and remote interviews. After approval of the inception report, the plans were implemented by the evaluator to develop this draft Evaluation Report.

[1] UN DESA refers to DRM as a country's ability to generate and effectively use its own internal resources to fund its development needs.

DESCRIPTION OF THE TAX FOR SDGS PROJECT

The Tax for SDGs Project aims to support partner countries build effective and equitable tax systems to mobilize domestic resources for sustainable development. It was built on the work of the Tax Inspectors Without Borders (TIWB) project, which was initially developed in 2015 in partnership with the OCED. The UNDP Tax for SDGs Project Document from May 2021 developed TIWB further to provide assistance beyond tax audit services to tackle tax avoidance, tax evasion and illicit financial flows and expanded support through UNDP towards improving the fiscal space of developing countries, and to leverage taxation as revenue and policy tool to achieve the SDGs. The TIWB initiative was then brought into the new Tax for SDGs project through its ProDoc.

The Tax for SDGs initiative aligns with the 2030 Agenda for Sustainable Development and the need for countries to generate revenue to fund their development objectives. The initiative is being implemented in various countries across different regions. It seeks to enhance the capacity of governments to collect taxes efficiently, promote transparency and accountability in tax systems, and ensure that tax policies and practices are aligned with the SDGs. Tax for SDGs has been funded by resources from two development partners: the Government of Finland and Norwegian Agency for Development Cooperation (NORAD).

The initiative aims to achieve its objectives through three outputs:

- **Output 1:** National Tax Administrations (NTAs) have increased capacity to tackle tax avoidance, tax evasion and Illicit Financial Flows (IFFs) and strengthen resource mobilization (Includes TIWB)
- **Output 2:** Governments increasingly align tax and fiscal policy with the SDGs.
- **Output 3:** Evidence and perspectives from African and other developing countries incorporated into regional and international discussions on taxation.

By the planned end of the extended Tax for SDGs programme in December 2024, the project was designed to have helped partner governments mobilize an accumulated total of \$1 billion in tax revenue through the TIWB component. The project has supported 25 governments to align their tax and fiscal policy with the SDGs as part of building forward better out of the COVID-19 pandemic and advancing progress towards the SDGs. As the ProDoc made clear, the project was developed with the explicit understanding that tax policies and system reflect pre-existing social structures and may have gender biases as well as that fiscal policies “can play a role in transforming gender relations”; the project’s strategy thus integrated gender into all outputs as well as ensured that specific activities targeted gender equality and ensured women’s equitable participation.

At the time of the ProDoc, the Project was designed to contribute to UNDP’s 2018-2021 strategic Plan Output 1.2.2, Enabling environment strengthened to expand public and private financing for the achievement of the SDGs. In the current UNDP 2022-2025 Strategic Plan, Tax for SDGs contributes to outcome (E.3 Public and private financing for the achievement of the SDGs expanded at global, regional, and national levels, particularly E.3.1 Amount (in US dollars) of public and private finance leveraged for the SDGs and E.3.2 Number of policies and regulatory and institutional frameworks developed and adopted by public and private actors to align public and private finance with the SDGs.

Tax for SDGs is managed by a small team in the SFH (in New York), with world wide resource persons and other staff embedded in the SDG Finance Teams in the five UNDP Regional and Sub-Regional Hubs in, Amman, Bangkok, Istanbul, Panama and Pretoria. The project has National Coordinators (NCs) hired to work with UNDP Country Offices (COs) to engage with national partners and stakeholders and lead country work. As part of SFH, the unit falls under UNDP's Bureau for Policy and Programme Support (BPPS) and it operates as part of the Global Policy Network (GPN) which provides integrated and coherent support to UNDP's Country Offices.

TIWB was developed to combat illicit financial flows (IFFs) as well as support sustainable development. Aggressive tax avoidance and tax evasion limits domestic revenues, has a corrosive effect on public trust, financial integrity, the rule of law and sustainable development. IFFs are illegal or illicit financial transfers across borders; 65% of IFFs are estimated to be tax-motivated or linked to commercial activities of firms working multinationally or across borders. TIWB is described by the program as a “niche form of assistance that complements conventional capacity building assistance.” TIWB links the OECD, UNDP and regional and other international organization partners, partner tax administrations, and international experts with NTAs to provide hands-on tangible on-site technical support that emphasizes learning through practical hands-on support to conduct tax audits. The initiative delivers tailor-made programmes to NTAs designed to address the needs of tax administrations in developing countries as TIWB Experts engage directly with Host Administration tax officials. As with the rest of Tax for SDGs, TIWB assistance targets mobilizing domestic resources in developing countries.

TIWB Tax Audits are described as the “core business of the initiative”. TIWB's main areas of technical assistance focus on casework equipping experts with access to confidential taxpayer data. This International tax audit assistance includes risk assessment, general and sectoral transfer pricing audit, Mutual Agreement Procedure (MAP) and Advance Pricing Agreement (APA) support. TIWB-Criminal Tax Investigations (CI) programme, launched in 2018 to respond to growing challenges posed by IFFs. By 2022, CI evolved into an official programme with operations in 13 jurisdictions around the world.

TIWB sits at the intersection of the OECD and UNDP. The secretariat is a joint between UNDP and the OECD. The Program has two full time professionals at UNDP (a Global Coordinator and a Procurement Specialist and share part of the cost of the head of the Tax for SDGs programme, a Communications Analyst, and regional Tax for SDGs specialists. OECD headquarters (HQ) staffing for TIWB is larger and managed separately by OECD. UNDP country offices support TIWB, by facilitating meetings, providing support to NTAs to access TIWB remotely or directly, including through interpretation, as well as fostering synergies through engagement with stakeholders and promoting additional DRM assistance. TIWB is supported by 27 distinct national partner administrations with France and the UK the most active partners since 2015.

Tanzania – Brief Case Study

Tanzania has the longest experience of project implementation as Tax for SDGs focus country. The Tanzania CEP, planned for 2022 to 2023, was signed 15 March 2022 as one of the first CEPs. The CEP developed plans for a comprehensive two-year programme of support to the Ministry of Finance and Planning and the Tanzania Revenue Authority (TRA), funded at level of US\$ 300,000. The programme began as UNDP, working through a portfolio approach in the Country Office, was supporting the government to develop an Integrated National Financing Framework (INFF) and had just completed a Development Finance Assessment (DFA) for the country. This experience provided a broader plan for Tax for SDGs to work with the CO and the Government of Tanzania. The project built the first engagement of UNDP with the tax authorities in Tanzania.

A gap in timing from March to August 2022 followed this signing, until the project was able to hire the national coordinator who joined UNDP in August 2022. Tax for SDGs complemented other programming and built upon other donor support for DRM in the country. Tanzania has current partnerships with Finland and Norway, the Tax for SDGs donors, and other development partners for a Tax Modernization Programme. Tanzania also has support through a bilateral cooperation relationship with the Finnish tax Administration (VERO) and has assistance from the Norwegian tax authorities on auditing. The NC's support was important in navigating the institutional and political complexities of supporting the United Republic of Tanzania, with both Zanzibar and mainland Tanzania having their own structures that differ in taxation.

Tax for SDGs led to the first TIWB engagement for Tanzania in 2023. The initial virtual engagement engaged a TIWB expert to work with TRA to develop guidelines for advance pricing agreements and reviewing transfer pricing regulations; both documents await approval at the Ministry of Finance and Planning. ATAF was also engaged in the programme and provided critical support. TRA noted the value of trainings and workshops which improved the skills of the international tax unit – which was particularly important for new staff. The CEP engagement led to follow-up requests from the TRA on digitalization that was beyond the Tax for SDGs CEP. The CO, through UNDP resources, was able to augment project efforts with additional funding to support digitalization. Tanzanian government interviewees noted significant improvement to TRA regulations through this support – and plans to extend these improvements to other areas (e.g. for advance pricing arrangements).

Tax for SDGs workshops were noted as “opening eyes” on international tax, including through the annual dialogue, which foster additional requests for support as Tanzanian authorities learn about these issues and the potential for project support to help in addressing them.

Tanzanian partners interviewed noted that improving DRM and the tax system was a continuous process. Tanzania will continue to need training and capacity building going forward.

Challenges noted in Tax for SDGs engagement with Tanzania were in timing and the complexity of the United Republic of Tanzania (with a Union government and a Zanzibar government with its own structure). In the period between the discussion, development, and signing of the CEP in May and starting to implement the programme in August after UNDP onboarded the Tax for SDGs project National Coordinator, Tanzania changed key counterparts in the government, which required additional engagement by Tax for SDGs and time to build relationships with new managers and staff and start implementation of Tax for SDGs activities.

Sri Lanka – Brief Case Study

Sri Lanka has suffered a severe and steady erosion of its tax capacity in the years since 1989; in 2021, the country's revenue to GDP ratio fell to a new low of 8.7% - a level not seen since 1959. The economy collapsed in crisis the following year and entered an IMF programme in 2023. Sri Lanka is a Tax for SDGs focus country and has had long-term engagement with both Tax for SDGs and TIWB through this period of economic turmoil. UNDP and TIWB have been able to adapt support in the rapidly evolving and challenging circumstances the country has faced to help support partner learning and capacity, which has contributed to the development of a larger UNDP programme of support for Sri Lanka in economic governance.

The challenging circumstances contributed to a lengthy process of developing a CEP to guide the Tax for SDGs project, which was only agreed upon in April 2023. The USD 300,000 plan brought together the Ministry of Finance, Economic Stabilization and National Policies and the Inland Revenue Department (IRD) with UNDP around a plan to work towards all three outcomes of Tax for SDGs.

The integrated portfolio approach taken by the Sri Lanka CO has helped look at tax, budget, and debt in an integrated approach. The Economist in the CO managed the project with the support of one other staff person. The Regional Tax for SDGs Specialist helped deliver coherence and coordination with global and regional partners.

Tax for SDGs has helped address the funding crisis in the country through a wide range of measures. Sri Lanka partnered with Morocco in a TIWB programme in August 2023 targeting multinational enterprise audits and bolstering transfer pricing skills. In addition to project support for tax professionals, Tax for SDGs also connected with the public on the importance of paying taxes. Support for a perception survey on taxation helped UNDP elevate the national dialogue on economic governance. Tax for SDGs developed and launched a podcast series 'What the Tax' which promoted tax awareness as well as explained tax issues by moderating discussions between tax experts and the public.

Tax for SDGs also rolled out courses for the MoF and IRD that broadened learning and understanding across institutions on DRM, tackling IFFs, tax incentives, and digital taxation, which reached 72 staff in 2023.

And Sri Lanka showcased the country's commitment to sustainable tax discourse through the IRD Commissioner participating in at the Global Dialogue on Tax and SDGs in New York in 2023.

The CO was able to leverage its work to develop programming and successfully enlist donor support for a USD 950,000 programme on economic governance, with tax crimes investigations as a component, and another USD 330,000 for a corruption risk assessment in revenue administration in the country.

Challenges noted in Tax for SDGs project development and administration in Sri Lanka included staffing. Identifying, hiring, and retaining a National Coordinator that combined technical skills in taxation and development with the ability to work diplomatically with government counterparts proved elusive, leaving implementation of the Tax for SDGs project largely to the UNDP Country Economist and Country Office.

EVALUATION SCOPE AND OBJECTIVES



The evaluation scope is the development and implementation of the Tax for SDGs project from the ProDoc of April 2021 through 2024.

Specific objectives of the evaluation enumerated in the ToR for the evaluator are:

1. Assess project performance and progress against the expected outcome, outputs, targets, and indicators presented in the Results and Resources Framework (RRF).
2. Review and document intermediate progress and successes, drawing out lessons for deepening impact.
3. Review the project's implementation and its facilitation of partnerships.
4. Assess the effectiveness of the project's engagement at the country level, particularly with ministries of finance and tax authorities, and determine whether the initiative is delivering to their needs.
5. Review the strategic approach of the initiative and its relevance to the challenges countries face in tax policy and administration, assessing whether it is distinct and additional to assistance available elsewhere in the tax and development field.
6. Review relationships and interactions across UNDP Sustainable Finance Hub (SFH) units and external partners (both global and country level) and evaluate how the initiative is set up to support and complement other programs in the tax and development space.
7. Outline recommendations, including potential realignments in scope and approach, to make the project's support to public finance more sustainable, gender-responsive, socially inclusive, and effective, in line with the project's desired outcomes.

The evaluation criteria were also included in the ToR for the evaluator. The evaluation criteria used are the OECD Development Assistance Committee criteria of relevance, coherence, effectiveness, efficiency, and sustainability plus gender and social inclusion. The United Nations Evaluation Group and UNDP uses these criteria as defined by the OECD-DAC to guide evaluations as appropriate.

The ToR developed evaluation questions under each of these evaluation criteria. A key objective of the evaluation was to answer each of the evaluation questions from the ToR under the evaluation criteria of relevance, coherence, effectiveness, efficiency, sustainability, and gender and social inclusion. Evaluation criteria were followed by headline questions aligned with the OECD-DAC definitions of the criteria and then additional questions within the category that went into more detail on aspects of the Tax for SDGs project relevant to each category (see Annex 1: Terms of Reference below).

EVALUATION APPROACH AND METHODS



The evaluation approach was to meet the purpose of the evaluation as well as its objectives through following the ToR for the evaluator and independently gathering and analysing data to meet these purposes and objectives through answering all of the evaluation questions. As the ToR was clear about the purpose and objectives of the evaluation, and since ToR fit the Tax for SDGs project well, no major changes were required to the approaches suggested in the ToR. The evaluation thus worked to collect and analyse data to answer all of the evaluation questions in the ToR through methodologies of document review, surveys, and interviews, meeting the purpose and objectives of the evaluation through findings, conclusions, lessons, and recommendations. The evaluation relies on sampling and three methodologies for data collection: document review, remote interviews with key stakeholders and a survey of UNDP staff implementing the project in Tax for SDGs countries. Sampling has focused on identifying and reaching well informed people with information relevant to answering the evaluation questions. The successful use of these methods relies on the independence of the evaluator and principles of anonymity and non-attribution to encourage reflection.

The evaluator benefitted from clear comprehensive briefings from Tax for SDGs project management and key staff as well as quality annual reports of the project. The Evaluator used a draft inception report to develop plans to gather objective, valid, reliable, precise, and useful data with integrity to answer all of the evaluation questions and organize the evaluation, including through an evaluation matrix. The matrix and inception report were finalized incorporating comments from UNDP and approved. The evaluation has followed these plans towards gathering data for analysis to answer the 36 individual evaluation questions in the ToR; the evaluation focuses on the categories of relevance, coherence, effectiveness, efficiency, sustainability, and gender equality and social inclusion (GESI). Fieldwork focused on these categories plus gathering data on lessons learned and recommendations. Gender equality was both an explicit criteria for the evaluation from the ToR and influenced the evaluation's methods. The evaluation was gender responsive as the evaluator ensured that the evaluation reached both women and men through its methodologies (and used sex-disaggregated data when appropriate) and asked about how the Tax for SDGs project worked on gender equality.

Document Review

The evaluator has reviewed the May 2021 Project Document for the for the Tax for SDGs Project which includes TIWB, annual reports for 2022 and 2023, and other materials produced by the project, including Tax for SDGs Country Engagement Plans (CEPs) for the 25 countries that were agreed between the governments and the project through UNDP Country Offices. These materials help provide the evaluator with a comprehensive understanding the objectives of the project, the development of the project, the implementation of activities, and the outputs and outcomes of the project. These materials also provide data to analyse towards answering the evaluation questions and meeting the purpose and objectives of the evaluation. The evaluation also benefitted from and used the Ministry for Foreign Affairs of Finland's Evaluation of Finland's Initiatives Focused on Enhanced Domestic Resource Mobilization done in 2023. Data from the draft 2024 annual report of Tax for SDGs was made available to support revisions of the draft report.

MS forms survey

A survey was used to gather data to analyse directly relevant to answering the evaluation questions from UNDP staff implementing the project at the country level. The inception report proposed to survey NC and other CO staff using principles of anonymity and non-attribution to encourage responses from all 25 countries of focus of Tax for SDGs. The survey was developed to get both limited quantitative data on project achievement and detailed qualitative data from staff characterizing project achievements and challenges. The text of the introductory remarks and survey is included in Annex 4 below. Responses were received from 13 of the 25 COs (including data in French). One NC provided interview data rather than respond to the survey. As anonymity and non-attribution were promised, there is no gender or country breakdown and analysis of these data provided in the evaluation.

Remote Interviews

The evaluator worked with the project team to identify key informants that would be useful to engage with towards gathering data to answer the evaluation questions. The evaluation conducted comprehensive stakeholder consultations with 49 key actors across the tax and development landscape. Through structured interviews, insights were gathered from government partners (including senior officials from tax administrations and ministries of finance), multilateral organizations (OECD, World Bank, IMF, UN DESA), technical partners and donor countries (Sweden, the UK, Norway, and Finland), civil society organizations and academic institutions (Tax Justice Network Africa, Columbia University, and Tulane University), and UNDP leadership across headquarters and country offices. This diverse engagement enabled a thorough assessment of the program's implementation, effectiveness, and impact from multiple perspectives, while identifying both shared successes and areas for improvement across different contexts. The evaluator was able to conduct remote interviews with 49 informants (23 women and 26 men) from project partners, development partners, stakeholders of the project, and UNDP.

Table 1: Distribution of Interviewees

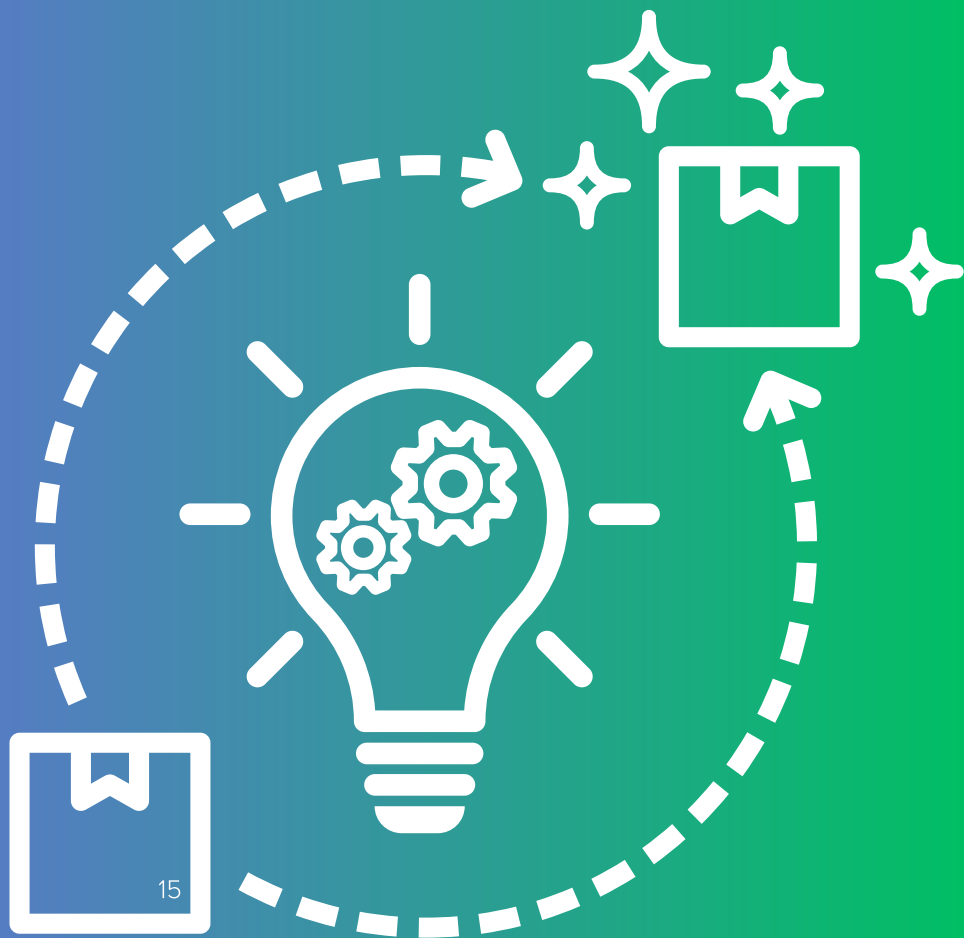
Type of Interviewee	Number of Interviewees
Partner MoFs and NTAs	11
NTA providers of bilater international assistance	4
Multilateral Organizations	6
Technical partners that support Tax for SDGs	8
Donor countries	4
Civil Society and Academia	6
UNDP – Headquarters, Project, and COs	10

Interviewees, like survey respondents, were assured of anonymity and non-attribution, which has been maintained in drafting the evaluation report. Interviews were conducted with the people listed in Annex 3 below. Annex 4 provides the introduction for each interview and the list of the main interview questions used to guide the discussion.

Limitations

All evaluation methods and processes have some limitations. Limitations were expected and assessed as part of the inception report done at the start of the evaluation. Limitations that actually affected the processes of the Tax for SDGs evaluation included wide range and large scale of the project relative to the limited time and resources for the evaluation, which constrained the number of interviews and surveys done, and working over the end of year/holiday period, which made interviews and surveying more challenging. The period of time for both methods was extended towards addressing and mitigating these challenges. The project's help was instrumental in prioritising key informants for interviews and encouraging their participation in the evaluation. Not all 25 countries have dedicated National Coordinators, and several NCs and other staff like national economists were between contracts or on leave during the evaluation period. A more than 50% response rate is impressive for an anonymous survey done for an evaluation. Interviews with UNDP management and other CO staff provided valuable other perspectives that complemented the staff NC survey which mainly captured NC views. The evaluation has collected more than enough valid and reliable data from the interviews and the survey to address the purpose of the evaluation, its objectives, and answer all of the evaluation questions.

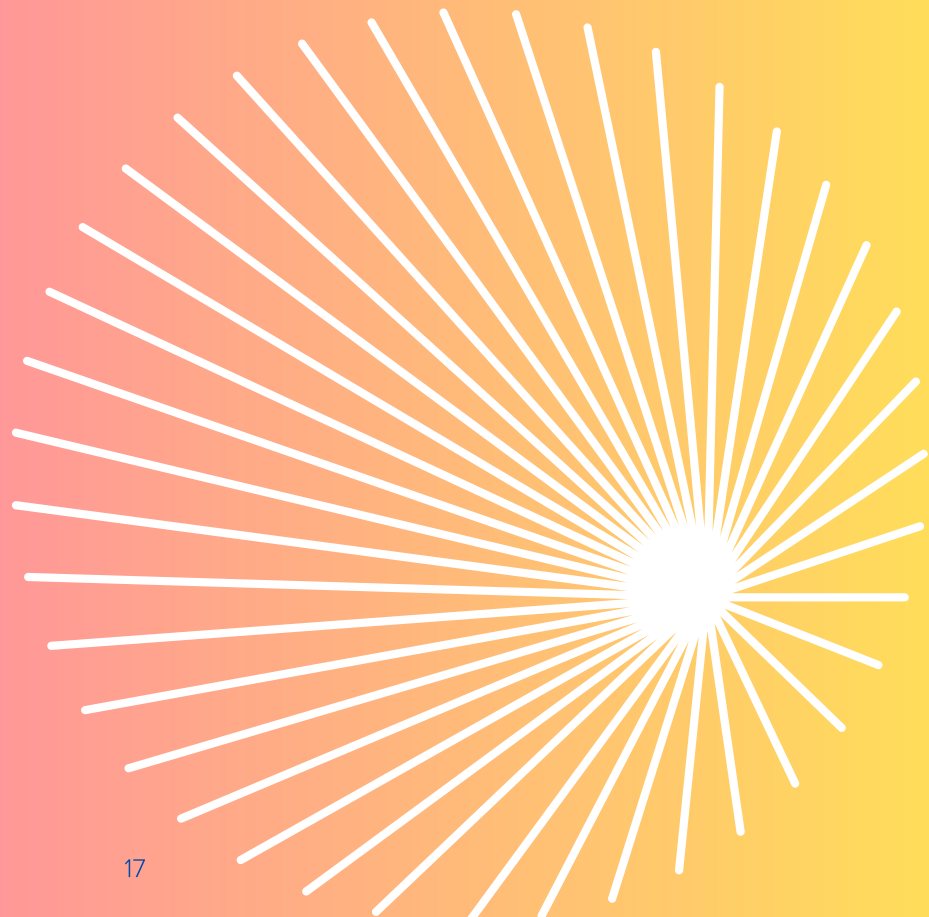
DATA ANALYSIS



Data collection and then analysis has focused on meeting the purpose of the evaluation and its objectives through answering all of the evaluation questions from the ToR from the evaluation. The evaluator assesses data collection and analysis as adequate to support robust answers to the evaluation's questions. References to the sources of data are made throughout the findings section, which connects data gathered through these different methodologies to provide support for or qualify findings. The evaluator has triangulated data gathered through the three different methodologies used in the evaluation (document review, the MS Forms survey, and remote interviews) and from different categories of stakeholders. The evaluation has made limited use of the detailed project monitoring data provided in Tax for SDGs annual reports for 2022, 2023, and 2024 as the massive amount of data from three years of activity across more than 25 countries was not independently verifiable with the resources made available for the evaluation; instead the evaluator has validated and used the broader descriptions and conclusions of key project activities and outputs as evaluation data. Project reporting, although of high quality, does not aggregate data towards the numerical targets set out in the ProDoc. Comparative analysis of these three streams of data has focused on common, agreed points identified by multiple respondents through multiple data sources and been used to identify and validate the main findings, reach conclusions, identify lessons and develop recommendations.

The Evaluation Report is a synthesis of the evaluator's analysis drawn from many documents as well as interviews. Any quotations included to highlight particular issues do not include names or any other detailed descriptive information that could plausibly be used to infer the source of the remarks.

KEY FINDINGS



Key findings are organized through the OECD DAC revised evaluation criteria and additional UNDP- criteria, as well as in answering all of the questions under these criteria from the ToR for the evaluator. Definitions for the categories are drawn from the criteria.^[2] Questions answered are below in bold, with bold italics used for the main question under each criteria.

RELEVANCE

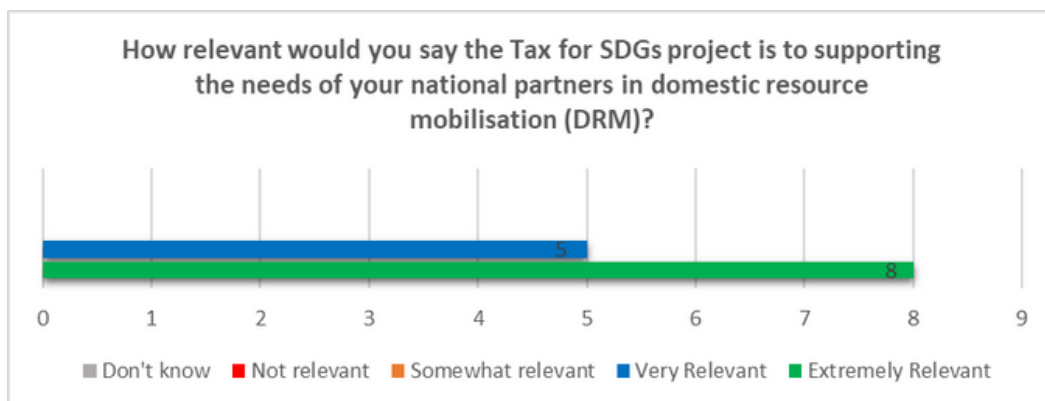
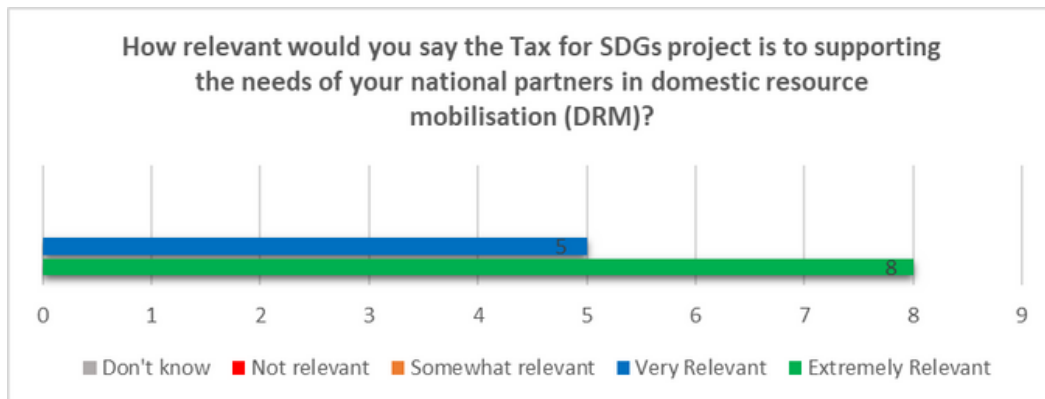
Relevance is the extent to which the project objectives and design respond to beneficiaries, regional, country, and partner/institution needs, policies, and priorities, and continue to do so if circumstances change.

Responsiveness to the priorities and the needs of government beneficiaries

Interviewees from national tax administrations and ministries of finance noted the direct relevance of project support for their organisations and governments. MoF beneficiaries in countries where Tax for SDGs has worked saw the initiative as highly relevant as project goals and activities fit with their priorities. NTA beneficiaries similarly noted that Tax for SDGs and TIWB assistance met priority needs for them; large multinational taxpayers posed important challenges for them that they were ill equipped to address without TIWB support. Some NTA leaders particularly valued Tax for SDG assistance in supporting larger institutional change within their organisations that were their top priorities. Stakeholders interviewed emphasized that Tax for SDGs and TIWB were demand driven; the demand was noted as from NTAs, MoFs, and other host-country government officials, bilateral development partner organisations and multilateral organisations. The demand was recognized as validating relevance.

BPPS, SFH, Project, and CO management and staff interviewed for the evaluation stressed that the project design and implementation was based on the expressed priorities and needs of partner governments that work with the Tax for SDGs project. The survey of Tax for SDGs National Coordinators found all 13 respondents viewed the project as extremely (8) or very relevant (5) in supporting the needs of national partners in DRM and 11 of the 13 saw the project as extremely (4) or very relevant (7) in supporting partners in directing country financing towards meeting the SDGs (with 2 noting this as somewhat relevant). The evaluation report has displayed the relevant findings from the survey of UNDP NC respondents using figures, starting with the two figures below.

[2] OECD DAC. December 2019. Better Criteria for Better Evaluation Revised Evaluation Criteria Definitions and Principles for Use OECD/DAC Network on Development Evaluation, at <https://www.oecd.org/dac/evaluation/revised-evaluation-criteria-dec-2019.pdf> (accessed 28 December 2021).



As the data from the two figures above from the evaluation’s survey of UNDP NC staff shows, NCs noted the relevance of the project was less in directing finance towards the SDGs compared to supporting increased DRM. The relevance of the project varied across countries and in institutions within developing countries. All national partner institutions of the Tax for SDGs project share an interest in DRM. National partners from MOFs and especially NTAs focused on their roles in DRM; NTAs are not involved at a policy level in directing finance towards SDGs, which is in the domain of MoFs and fiscal policy. However some NCs stressed the particular importance the project had in enabling country decision-makers to commit to aligning their resources with the SDGs, which they had not done over the past decade, and in including aligning tax policy to the SDGs as priority areas for tax reforms. This was noted as “eye opening” for key partners in some countries. Other highlights with respect to project relevance noted in the survey emphasized the relevance of the project in strengthening tax administration, in particular on supporting addressing issues of fraud and tax evasion as well as broadening the tax base. Countries were noted to lack or not have sufficient capacity in either of the main areas; the project staff noted in the survey brought tools and consultants to build country capacity both for DRM and to better align tax policies with the SDGs. Staff that noted challenges in relevance in their countries stressed that the project was making progress in addressing these highly relevant issues for these countries – and as one noted that the project “could lead to necessary reforms to align the country's tax policy with the SDGs based on evidence.”

Project reporting, both from Tax for SDGs and TIWB, emphasize that the extent of project activities demonstrates that these activities are demanded by project partners. Tax for SDGs has had a particular

emphasis on responding to demand from host country NTAs and MoFs. Annual reports for both stress that Tax for SDGs and TIWB respond to demand by tax administrations on how to increase domestic resource mobilization from TIWB and from Tax for SDGs towards stronger alignment of DRM with the financing needs of the SDGs in these countries.

Relevance to client sustainable development and financing efforts

MoF partners of Tax for SDGs interviewed noted project support as important contributions to their work in DRM, taxation, and innovative in connecting their work to the SDGs; most NTA partners interviewed emphasized that their roles focused on or were exclusive to revenue raising rather than how tax revenues were used, and that broader questions of DRM and SDG achievement were outside of their scope. NTAs recognized TIWB and Tax for SDGs activities as directly relevant to them in taxation.

BPPS, SFH, Project, and CO management and staff interviewed noted the challenges for developing countries in FfD and the relevance of DRM for financing their own development. Tax for SDGs was seen as a central offer of UNDP through the SFH to support developing countries. With DFM highly relevant to partner governments, support from Tax for SDGs for DRM was also highly relevant.

The NC survey noted many ways that the project was relevant in meeting country needs in DRM towards the SDGs, the two main goals of the project that the survey asked about separately. Survey responses stressed the value of capacity building towards building stronger tax administrations more aligned with international practices as well as the value of elevating the discussion on where to invest tax resources towards the SDGs.

Project reporting stressed that Tax for SDGs activities are client driven; Project and CO management and staff noted that the project adapted templates and experience to be relevant to specific needs of partner countries through CEPs, STFs, and capacity building trainings. National partners interviewed stressed that the project helped them meet a variety of their priority needs.

Although not the clients of the project, stakeholder interviewees noted some concerns in the main international institutions in taxation (the OECD, IMF, World Bank, and UN DESA) about the extent of UNDP involvement in tax policy and administration and the SDG Taxation Framework (STF). Some stakeholders described the STF as a departure from traditional tax reform approaches. UNDP noted that the STF is designed to address a fundamental challenge: many tax systems focused on revenue collection contain within them legacy policies and administrative practices that unintentionally undermine development outcomes. The STF helps governments diagnose these existing distortions and assess their impacts on SDGs, enabling informed, context-specific decisions by national authorities. UNDP stressed that the STF is not a prescriptive tool promoting earmarking but a diagnostic framework that supports the alignment of taxation with national priorities and global commitments. Some stakeholders raised questions about whether the STF's focus on SDG alignment fits with the principles of holistic, sector-agnostic tax reform that the OECD, IMF, and World Bank stress. UNDP noted that the STF is not intended to prescribe sector-specific work or earmarking but is a diagnostic tool that helps countries identify areas where their existing tax policies

and administrative practices may already be misaligned with SDGs. By making these trade-offs and distortions visible, UNDP noted that the STF supports governments in pursuing holistic, evidence-based tax reforms that are better aligned with both national development priorities and global commitments. Donor partners saw this heterodox approach of Tax the SDGs project as a strength that aligned with their views on taxation and provides opportunities to explore different approaches to the IFI consensus. UNDP management is well placed to address the fit of this approach with other international approaches, and has a comprehensive understanding and incentives to discuss the approach and reach agreements with these partners on tax and the SDGs.

Relevance of Theory of Change

The analysis of the ToC of the project demonstrated that the ToC developed in the ProDoc was logically consistent and that applying project interventions logically would lead to reaching the results targeted in the results framework for the project. Increasing the capacity of tax administrations through TIWB and other Tax for SDGs interventions focused both on tackling tax avoidance, tax evasion, and IFFs as well as strengthening DRM. UNDP's expertise was to be deployed to further TIWB and other interventions as well as extend the discussion on DRM and tax and fiscal policy to national development using the SDGs. Finally, the project also was designed to support networking and help national partners be more active in regional and international dialogues. Implementation of Tax for SDGs followed all three outputs and the logical framework outlined in the ToC for the project and all three outputs.

The ToC was seldom a focus of interviews for the evaluation. BPPS, SFH, and Project management and staff know and operate using the broad ToC, with a focus on the overall goals of the Tax for SDGs Project and the three outputs. BPPS, SFH, and Project management and staff interviewed clearly expressed the goals of the project and how its component parts fit together in a theory-informed way as well as in practice towards reaching project goals. At the Country level, the focus was noted by CO-level staff and management as on the CEPs, which were understood to have been shaped by the theory of the project and its design – adapted to fit the conditions, demand, and priorities of particular countries. Interviewees noted that the experience of the project validated the theory, as there was substantial demand from developing country partners for activities under all three outputs and clarity on how these outputs came together towards project outcomes.

Relevance of project strategy

MoF and NTA partners interviewed noted that the project strategy was directly relevant to their goals and appreciated how the project had been able to support their organisations, including through joint work with partners (e.g. in Seychelles in 2024 with ATAF) as emphasized in the project's strategy. National partners interviewed praised the project's support for TIWB assistance and broader capacity building for their institutions, for understanding and thinking about tax policy with respect to the SDGs, and to support networking and their ability to engage in international for a on taxation. National Partners sometimes noted that UNDP support through Tax for SDGs was critical to their institutions and for their countries in their efforts to strengthen DRM; As one NTA leader interviewed put it, "If not for UNDP support would not have been able to launch the transformation project" to restructure their tax administration.

BPPS, SFH, Project, and CO management and staff interviewed stressed the direct relevance of the project's strategy to meeting the needs of partners and of the direct relevance of Tax for SDGs to UNDP. Tax for SDGs developed a global strategy and has implemented this through global and regional hub technical staff that work with COs (including project-funded National Tax for SDGs Coordinators), national partners, and stakeholders. The strategy rests on strong country ownership of plans through the CEPs that adapt the global and regional strategy of Tax for SDGs to country conditions and needs. Project staff and management stressed that the priorities expressed in CEPs were developed by host country administrations (NTAs and MoFs). SFH, project management, and staff stressed that the strategy of global and regional expertise combined with national drive from these partners and facilitation by UNDP COs was the strategy that enabled Tax for SDGs to be successful. No interviewee posed an alternative strategy as a more appropriate route to achieve project goals. An additional key element of the project's strategy was being as much an enabler of TA as well as a provider of TA as the project brought in expertise from others (including through TIWB and through partner tax administrations) rather than directly through the project. Bringing in other partners – not just having UNDP support NTAs and MoFs – and enabling or strengthening peer to peer support, was seen by UNDP as a successful strategy. Tax for SDGs management and staff noted the project's "global enabling strategy" which helped bilateral partnerships grow through UNDP support through multilateral institutions. Another part of the strategy that SFH and Project management and staff saw validated by the experience of Tax for SDGs was project supported remote and in-person training and networking which were seen as building sustainable capacity in developing countries in Tax and FfD in general and for sectors like gender or public health.

Project reporting over 2022 and 2023 continued to identify activities and results in all three output areas. The detailed reporting on results demonstrates that the strategy of the project remained relevant through 2022-2024.

UNDP managers interviewed noted that there were several different strategic options in how to implement Tax for SDGs and find the strongest results to choose from, notably whether Tax for SDGs should continue to target a wide range of countries as with the current 25 or instead focus on a few countries and only then extend to a few more countries incrementally. UNDP managers noted that in practice there had been some balancing between these two approaches. UNDP noted that the Tax for SDGs focus countries were chosen based on country demand; as countries engaged with TIWB or with UNDP through INFF work, they sought additional support from UNDP. The potential promise of concentrating efforts rather than trying to balance between the two approaches was noted as potentially developing a few role models that can shine the light on what can be done in DRM towards the SDGs as models. Then after two or three years of focused work, UNDP could showcase these successful models to and examples to inspire other countries. Champion countries with new ways of working across public finance was seen as the potential alternative. Interviewees did not see it as obvious which strategy would be more promising. Donor interviewees also recognized strategic choices about how wide to extend the project; some donors stressed that UNDP, as an international organisation, sought to not have a project that focused only on Africa, the continent where DRM and development were seen as most lagging behind requirements.

Relationship between TIWB and the Tax for SDGs

Tax for SDGs broadened TIWB in important ways – growing out of targeted specific TIWB audit support to larger work on sustainable institutional change, taxation and fiscal policies, and expanding networking and the presence of developing countries in international forums on taxation. The OECD and UNDP valued their successful partnership and how they have been able to grow TIWB together and use the experience of TIWB for learning and to extend their work with developing country partners in tax policy and administration (for the OECD) and fiscal policy (including taxation) for UNDP, particularly through the stress on the SDGs.

MoF and NTA interviewees did not address relationships between components and TIWB with the broader Tax for SDGs initiative. MoF and NTA beneficiaries focused on their experience with TIWB and Tax for SDGs assistance; no interviewee noted disconnects between programming or negative effects from having assistance provided through TIWB, Tax for SDGs, and through other bilateral, regional, and multilateral partners (e.g. ATAF).

Tax for SDGs has focused on 25 countries over 2022-2024. The relationships between the TIWB component and the other parts of the Tax for SDGs project were recognized by UNDP interviewees as varying, in part from the different National Coordinators and CO staff in program countries. OECD noted the importance of having UNDP, seen as closer to developing country perspectives and for its global presence, as a partner to the G20 oriented institution. OECD interviewees felt there was great potential to work together, but that there had been operational challenges due to the different ways of working in the two institutions. OECD interviewees sought greater information about UNDP engagement at the country level, from Tax for SDGs and beyond to other work in sustainable finance – information sharing that can be furthered in a next phase of Tax for SDGs and by UNDP and the OECD more broadly.

OECD interviewees stressed that TIWB has been extremely successful in supporting NTAs achieve revenue increases in partner countries and that the support has impacts beyond revenue increases as partner NTAs created new units for transfer pricing and CI as well as raised standards and changed or amended legislation to support institutional changes based on TIWB advice. OECD interviewees reported difficulties in gauging the exact resources UNDP could commit to TIWB, particularly during late 2024 when donor renewals were still pending. UNDP management clarified that there were questions on funding clarity for 2025 for TIWB in late 2024 as UNDP was dependent on donor commitments which were only finalized in December 2024. OECD noted advocating to donors to provide funding to Tax for SDGs and OECD interviewees sought to have donors earmark funds for TIWB within this. OECD interviewees noted the lack of clarity around TIWB funding from UNDP caused “endless” problems for TIWB. . UNDP management also noted that to address these issues, UNDP and the OECD have agreed to commission a joint evaluation in 2025 . Towards the end of 2024, TIWB faced resource constraints as country demand for expert assistance through TIWB continued to grow rapidly while resources available from partner tax administrations in developed and other countries fell. UNDP and OECD interviewees stressed that high demand is a testament to the TIWB’s successes and demonstrated value to developing countries. In response to the reduced availability of support from some partner administrations, UNDP and OECD interviewees noted that TIWB pragmatically expanded the use of

its expert roster to ensure ongoing delivery of technical assistance. UNDP, OECD, and NTA interviewees in countries that hosted TIWB missions lauded the flexibility and continued results of TIWB under these constrained funding conditions. UNDP and OECD interviewees noted that funding challenges are a reality for many high-impact, demand-driven programmes and both partners continue to seek additional support and innovative funding partnerships for TIWB through the OECD and UNDP to meet increasing country needs for assistance. OECD interviewees noted that dividing the Tax for SDGs project resources by region led to some regions with many activities running out of funds, while they asserted that budget resources were underutilized in other regions in Tax for SDGs. The lesson OECD took from this was that TIWB (and UNDP) needed to prioritize and be strategic with resource allocations. OECD interviewees noted the importance of understanding UNDP financing, and their discomfort with not having this information. Donor partners interviewed too sought greater information about budgets and priorities from UNDP. UNDP noted that the differences in funds utilization across regions largely reflected the varying political and economic contexts in which countries operate. Some countries have been able to move more quickly due to favourable enabling environments. Other countries, particularly fragile, conflict-affected countries or countries that face systemic challenge, are only able to make progress at a slower pace and may have lower absorption capacity. UNDP emphasized that UNDP does not divert resources away from countries that are struggling; rather, a core value of UNDP is to remain engaged and provide sustained support in these more challenging contexts. Tax for SDGs managers noted that the aim of UNDP is not to concentrate resources only where results come quickly, but to ensure that even the most vulnerable and difficult settings continue to receive the assistance needed to strengthen their systems and achieve sustainable development outcomes.

Interviewees noted a few cases where TIWB consultancies were not as effective; these cases should be qualified as TIWB has deployed hundreds of consultants that have successfully met partner needs and expectations. When one National Coordinator communicated host governments' concerns about the quality of a TIWB expert, the TIWB responded swiftly by replacing the consultant and reviewing its quality assurance processes. UNDP interviewees noted that this isolated incident does not reflect the overall high standards and effectiveness of TIWB deployments, which have consistently received positive feedback from partner administrations. Identifying and addressing issues promptly demonstrates TIWB's commitment to delivering quality technical assistance and working with its partners. UNDP noted that challenges in consultancies can arise from evolving government needs or communication issues around the specific areas of expertise sought by partners, and that TIWB has mechanisms to address this feedback and adjust to meet client needs. Finding experts with both specialized tax audit knowledge and language and cultural skills to fit every country context and audit, UNDP and the OECD noted, is not always possible. TIWB strives to match audit experts in technical areas with appropriate language capabilities for each request, the global pool of tax experts with specialized skills is limited in certain languages. UNDP interviewees noted that this makes CO support for TIWB missions and experts more important for these cases towards bridging language gaps and supporting understanding across cultures. UNDP and NTA interviewees noted that language barriers have occasionally posed challenges in TIWB expert deployments. UNDP and the OECD noted that TIWB program has proactively expanded its expert roster to include professionals fluent in a wider range of languages and has strengthened support for TIWB missions from UNDP country offices to facilitate communication and collaboration between TIWB and partner institutions. UNDP and OECD interviewees noted that these efforts

have helped mitigate language-related issues and improve the overall effectiveness of TIWB technical assistance.

OECD interviewees noted areas where Tax for SDGs clearly built on TIWB engagement was in the criminal investigation programs in Armenia and Honduras. Distinct from regular TIWB audit support, in CI a workshop is followed by the development of an action plan, with other measures suggested that Tax for SDGs could support – and has in building digital forensic labs. TIWB is limited to casework; Tax for SDGs goes beyond cases to support capacity building. Additional funding from UNDP COs was noted as building towards greater achievements after TIWB missions via capacity building with NTAs and MoFs on DRM. OECD interviewees did not have clear or comprehensive understanding of what UNDP had done to follow up and extent TIWB work in the 25 focus countries of Tax for SDGs.

Beyond the country level, UNDP engagement in tax was noted by OECD interviewees as having the potential to offer conflicting advice to partners as outside of the Platform for Collaboration on Tax (PCT), the joint initiative of the International Monetary Fund (IMF), Organization for Economic Co-operation and Development (OECD), UN DESA, and the World Bank Group to strengthen collaboration on DRM. This issue again was the “for SDGs” earmarking advocated and worked towards through the project.

COHERENCE

Coherence is the compatibility of the intervention with other interventions in a country, sector or institution.

Relevance to complementary agendas (e.g., G20, FfD, UNDP Moonshots, INFF, UNDP Public Finance offer)

Project materials situate the Tax for SDGs project clearly within UNDP’s extensive work in sustainable development and finance as well as the international community’s work on taxation through the OECD, UN DESA Tax Committee, and PCT that links the IMF, World Bank Group, UN DESA and OECD. TIWB grew out of the 2015 Third International Conference on Financing for Development. Tax for SDGs (and TIWB) has been driven by and contributed to the Addis Ababa Action Agenda. BPPS, SFH, and Tax for SDGs interviewees understood the project and fit within the broader international and UNDP efforts in public finance for development. The project sits with and fits into the SFH portfolio and UNDP’s public finance offer as a key component of the offer.

The SDG Taxation Framework is a diagnostic tool that is directly relevant to the development agendas of countries, UNDP, and other international development partners. Countries are challenged in integrating the numerous Sustainable Development Goals (SDGs) into their fiscal policies. The STF helps countries examine whether and how tax policies can support SDG outcomes. The STF framework enhances policy coherence by encouraging countries to undertake a holistic review of their entire tax system to identify how tax interventions have multiple effects, including on more than one SDG area. The STF work with countries thus also supports UNDP and other development organisation work with these partners towards their development goals.

Other international institution interviewees noted some disconnects between the UNDP approach that supported directing tax revenues towards targeted development goals and PCT and IFI views that were characterized as arguing that taxation should not be targeted. While Tax for SDGs applies a developmental outcome lens to tax policy and administration, project management noted that the project recognizes that the primary purpose of tax systems to raise revenue. Tax exemptions, deductions, and administrative practices can have systemic effects on tax systems with significant developmental impacts, which include sometimes reinforcing inequalities, distorting investments, or undermining health and climate goals. Tax for SDGs approach is to help national partners identify and potentially correct pre-existing distortions so that, while revenue generation remains central, the broader impacts of tax systems are better aligned with national and global development priorities. This ensures that tax policy and administration not only raise revenue but also support positive developmental outcomes or, at minimum, avoid negative ones. UNDP and Tax for SDGs donor interviewees saw the value in bringing UNDP's development perspective as a multilateral actor to support the bilateral advocacy of these donors to encourage debate and discussion on these somewhat different emphases. The Tax for SDGs project provides an opportunity to clarify and explain UNDP's approaches on taxation with the IFIs. The PCT provides a forum that can be used to engage with the IFIs on taxation.

Harmonization with other relevant projects or partners or actors

MoF and NTA interviewees noted that they assess their organisations and needs and have strategic planning processes to guide their development. MoF and NTA interviewees stated that they then coordinate the provision of assistance to support their development and have been able to manage the processes to align multiple providers to focus on their priority needs. TIWB was noted as a useful clearinghouse to support coherence.

SFH and Project Management noted the "huge chasm" that has opened between the approaches of the OECD and the Global South in many issues of global taxation. SFH and project management stressed that Tax for SDGs had important roles in clarifying different approaches on tax and harmonizing activities to support DRM and accelerating financing for the SDGs in ways that worked for developing country partners. IFI and other UN partner interviewees noted they faced challenges knowing, understanding, and coordinating with Tax for SDGs, SFH, and UNDP work in this area. IFI and other UN partner interviewees felt UNDP needed to make additional effort to harmonize its interventions in tax with the IMF, WB, OECD, and UN DESA. IFI interviewees found it problematic that UNDP was not consistently present in some of the main coordination fora on international tax, such as the Platform for Collaboration on Tax. UNDP is not a formal member of the PCT, which includes only the IMF, World Bank, OECD, and UN DESA. BPPS and project management noted that UNDP not being a member has been a structural limitation that has at times hampered UNDP's efforts to fully engage in the PCT and coordinate with these stakeholders. Non-member status in the PCT was noted by these interviewees as presenting an institutional barrier to UNDP and the Tax for SDGs project which contributes to the coordination challenges noted above. Other initiatives in the area of tax noted that Tax for SDGs management worked hard to bring people on board and share information with them. Interviewees from other institutions noted that of course all partners have different interests and

opinions; some interviewees stressed the value of engagement and discussion around some of these different ideas – while also noting the importance of avoiding incentives for potential partners to venue or partner shop to find TA and policy that fit their preconceived interests and ideas.

Managers from other multilateral and regional initiatives in international tax cooperation interviewed noted stronger collaboration and cooperation with Tax for SDGs as they have “the same objectives” and use similar methodologies (including matchmaking platforms, TA, capacity building workshops/webinars, meetings). Tax for SDGs was seen as efficient and effective in its cooperation; the UNDP CO presence was noted as a comparative advantage that Tax for SDGs brought. The ad hoc nature of some of the cooperation was thought of as an area to improve as more regular, long-term ways to coordinate and cooperate were expected to be more productive. Interviewees from these initiatives and Tax for SDGs noted that it was challenging for all organizations to maintain high levels of engagement and continuous updating. Other UN partners interviewed sought to have UNDP use their platforms for tracking activities towards avoiding duplication of effort in tax. Risks noted by other initiatives were that meeting planning and changing calendars sometimes led to not being able to participate in each other’s strategic events. Tax for SDGs events were noted as useful dialogues by these other initiatives.

Project work under output 3, Evidence and perspectives from African and other developing countries incorporated into regional and international discussions on taxation, was seen as helpful by UNDP, SFH, and Project management, donors, and partners interviewed in bringing perspectives from the global South into global taxation dialogues. MoF interviewees from partner countries valued the engagement and support of the project on dialogue. Tax for SDGs has successfully seized opportunities to hold large, high-level multi-stakeholder events “on the margins” of broader meetings to elevate the dialogue on taxation and the SDGs as well as voices from the global South within it at low cost in 2022, 2023, and 2024 (with planned meetings in 2025 as well).

Some NC survey responses stressed the need to increase coordination between different UNDP and other development partner programs at the country level, including those of the SFH. Interviewees from UNDP did not identify duplication with other providers. Some NTAs and MoFs noted they were attentive to their responsibilities to coordinate assistance providers to avoid the duplication of assistance to them. The OCED was noted as tracking and providing space as an information clearing house on tax assistance, which helped avoid duplication.

Donors and UNDP, SFH, and project management noted the challenges of harmonizing global approaches on tax and highlighted the different approaches UNDP brought in entering this realm through a focus on development outcomes (the SDGs). The current donors interviewed saw bringing this viewpoint in global discussions and developing countries as a strength and a positive of the program. OECD interviewees noted concerns that broadening assistance towards tax for particular development outcomes differed from the IMF and WB consensus.

Improvements in national partner capacities

NTAs and MoF's interviewed stressed Tax for SDGs had great utility in strengthening their institutional capacities in key areas. NTAs noted the critical role of TIWB in supporting their institutions in a context where large international taxpayers have greater capacity and resources than national agencies. NTAs also noted that Tax for SDGs was able to build on targeted TIWB interventions on audits to broader support for their institutions. MoF interviewees noted that the STF raised the discussion and focused issues for them around the SDGs in ways that would benefit them in the future.

UNDP, SFH, and project interviewees stressed Tax for SDGs support, including TIWB, had strongly supported building national capacity in tax administration through support for TIWB missions and partnerships/mentorships, CO engagement with NTAs and MoFs and linkages between them to other UNDP programming, support for large high-level meetings, and remote and in-person capacity building trainings. Tax for SDGs support beyond TIWB was recognized as having supported building national capacities in using taxation to work towards national SDG goals, particularly through the STF. Going beyond taxation as a revenue collection tool to support taxation “as a policy instrument that can encourage sustainable growth strategies and influence behavior towards outcomes related to climate, nature, wellbeing, and governance” donors noted takes UNDP beyond the conventions that the IMF, World Bank, and OECD work towards as their mandates (Tax for SDGs Annual Report 2022, p. 8).

The NC survey found many staff identified capacity building as one of the three main factors that made the project relevant to the needs of partners. Greatest achievements noted from Tax for SDGs by NCs in the survey were particular capacities: digital forensic labs, STF self-assessment capacity, workshops on taxation, increased capacity in audits through TIWB, or even that NTA capacity had increased in general, in transfer pricing, or in countering IFFs (among other areas). NTAs and MoFs interviewed characterized assistance as a start and of continuing relevance and importance as institutional change and development is a longer term project (and their institutions face continued challenges with staff retention).

Promotion of South-South/Triangular cooperation

The project materials noted the incorporation of South-South approaches. SFH and program management and staff noted the important ways Tax for SDGs supported South-South cooperation through TIWB work with partners from the global south, with ATAF, and through project-supported training and support for global conferences/meetings that provided NTAs and MoFs from supported countries important opportunities to engage with each other and other international stakeholders at a high level. MoF and NTA interviewees appreciated learning and partnering with developing country peers (e.g. with Receita Federal do Brasil through TIWB).

Division of labor and responsibilities between OECD and UNDP

MoF and NTA interviewees did not note the division of labor between the OECD and UNDP or that how the two organisations worked together affected TIWB support for their tax needs.

SFH and project management and staff noted that the OECD and TIWB focused strictly on tax administration rather than policy or systemic issues in taxation. UNDP provides staff and support in how TIWB operates rather than what TIWB and its missions do in supporting NTAs as UNDP and OECD interviewees recognize that UNDP does not have technical expertise in tax administration and audit. UNDP is not involved in the content of audits or criminal investigations. OECD interviewees appreciated the ways the Tax for SDGs project enabled TIWB missions and then broadened and extended TIWB engagements in partner countries. UNDP (and the OECD) does not get the confidential data used for TIWB audits or criminal investigations, which stays with host NTAs and the expert consultants from the roster or partner administrations. The division of labor is that the OECD and joint UNDP/OECD platform channel the request for assistance and provide a match; UNDP funds requests met through the roster and may support meeting the costs of developing country partners or ATAF to support NTAs. UNDP through Tax for SDGs, helps embed, systematize, and regularize collaboration towards more efficient, effective, and sustainable results, including in future TIWB requests and in developing partner country's tax policies – the latter an area that TIWB eschews.

Interviewees from UNDP stressed that the project's focus on the SDGs was where UNDP had the lead, was an important role, and the "UNDP niche." Some survey responses emphasized that the key value added of UNDP was in moving dialogue beyond technical matters of tax administration to working on tax policy with MoFs and other government agencies in wholistic ways towards reaching national SDG goals. This was recognized by UNDP interviewees as central to their organisation's mission.

The OECD remains central in global tax discussions and policy. OECD managers and staff interviewed valued the partnership with UNDP and the division of labour in TIWB. OECD interviewees particularly appreciated UNDP CO roles in working with partners in TIWB missions.

Interaction and coordination of different levels of UNDP

MoF and NTA interviewees noted working with Tax for SDG management, regional staff and specialists, NCs, and the management and staff at COs. Beneficiaries did not note disconnects between levels; beneficiaries sought additional support from COs as they engaged with Tax for SDGs, which COs were sometimes able to develop to serve their needs.

SFH and Project interviewees noted that the project, despite its short duration and the challenges of hiring into the UNDP system, has identified and hired strong staff in COs as well as worked with existing CO management and staff, particularly country economists. Sixty-one percent of survey respondents had more than 1.5 years working with the Tax for SDGs project. Interviews found the project had hired National

Coordinators that would remain under contract to UNDP for a number of months past the planned end of the project in December 2024 which supported continued coordination.

Tax for SDGs management and staff noted significant engagement and effort on coordination through the SFH, through the project's global specialists, through the regional Tax for SDGs staff, and to work with CO management and the teams in these COs that work on finance and inclusive economic growth. Project staff notably had central roles in managing partnerships and collaboration within UNDP, with regional stakeholders like ATAF, and with NTAs and MoFs in each country. Project management interviewed noted the importance of hiring the right people, which is challenging when there are limited number of people in these countries that are expert in tax/DRM or SDG achievement. UNDP has hired project staff on short term contracts, but UNDP is not able to hire project staff on a long term, permanent basis like government civil services.

UNDP interviewees noted that country, regional, and global staff of the project each have good niche and are able to and have worked together across these lines. Tax for SDGs has been managed by the global team to connect staff overall, for partnerships (like between Morocco and Sri Lanka), to develop and train in tools, and for advocacy, including to support the engagement of the Global South in tax discussions. The regional level staff take the lead in oversight and implementation at the regional level (with the support of the global team for tools and methodologies). Then the CO level and NCs have the ownership for implementation of Tax for SDGs at the country level, with the support of the regional staff. Consistent with the project design and modalities of implementation, NCs surveyed noted stronger interactions and coordination with Tax for SDGs regional staff than with the SFH staff at UNDP

EFFECTIVENESS

Effectiveness is the extent to which the project achieved, or is expected to achieve, its objectives, and its results, including any differential results across groups.

Progress toward project goals

MoF and NTA interviewees focused on the effectiveness of the project in meeting their needs and reaching their goals, as identified in the CEP as well as their own strategic planning documents. National beneficiaries did not address whether or not the project was meeting its broader goals. Some characterized the project as having been "impressive" in meeting its goals in its work with them. However MoF and NTA interviewees emphasized that they have many more needs that can be and have been met by the Tax for SDGs project, including TIWB, alone.

Interviews with BPPS, SFH, and Project management and staff stressed that Tax for SDGs had made tremendous progress over the short period of time of the project. CO management and staff and regional interviewed identified progress and characterized progress as impressive. Donor interviews stressed the challenges of understanding the impact of projects that work towards policy change and the difficulties that

the project faces of clearly articulating what progress has been made across so many countries and areas of work in Tax for SDGs. Some donor interviewees noted that the results framework was not “totally coherent” or reported on, which makes it difficult for donors to figure out what has been achieved in outputs and in broader outcome. However, UNDP management clarified that the results framework used was the one agreed with donors at the outset of the project, and that reporting against this framework was conducted through progress reports shared directly with donors, rather than in external-facing reports.

Broad agreement was noted in interviews with OECD, donors, and UNDP that UNDP had, as the TIWB 2023 annual report noted, “broadened the uptake of TIWB programmes at the country level” (p. 14). Tax for SDGs 2022 and 2023 annual reports note activities towards outputs and numerous achievements. Tax for SDGs reports on some clear numerical data via TIWB on revenue enhancements (in taxes collected and assessed, which is expected to lead to a future collection stream). NTA and MoF interviewees from partner countries were aware of achievements in the project’s work with them but not knowledgeable about the broader achievements of the program beyond their countries.

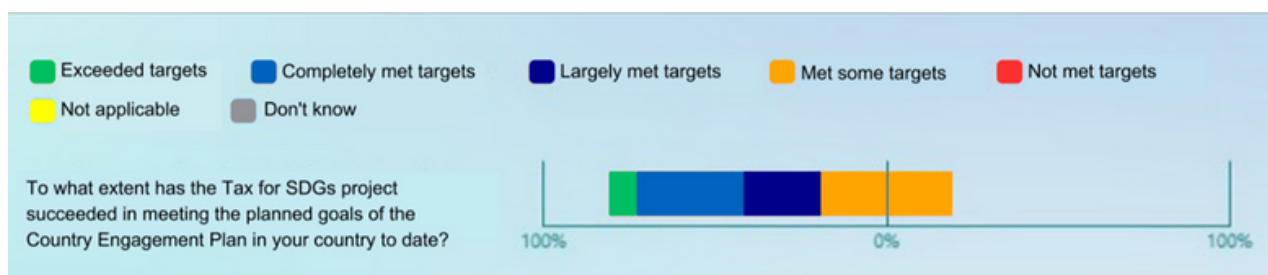
Progress towards outcome and output results

The ProDoc included a clear, high-quality results framework that developed a limited number of output indicators. The ProDoc set out targets as well as baselines, plus noted data collection sources and risks for the Tax for SDGs project. Annual reports for 2022 and 2023 provide data towards assessing progress towards these results along with extensive narrative explanations that tell the story of project supported processes and results for these two years. Systematic data collection from the project for 2024 from a final 2024 annual report was not yet available for use to update these results; the draft 2024 annual report was used to support assessing progress as well as data from the 2022 and 2023 Annual Reports. Some Tax for SDGs output indicators are challenging to measure with precision, but are assessed as sensible ideas towards measuring larger output results around sustainable capacity improvements and institutional change (e.g. 1.1. No. of NTAs and relevant agencies positively reporting on capacity enhancement through TIWB programmes/ South-South cooperation or 1.2 No. of digital technology solutions institutionalized in tax administrations). Indicator 3.2, the Number of Environment, Social and Governance (ESG) standards related to private sector incorporating taxation responsibilities, has been dropped with the reprioritization of the project approved by the project board based on evolving country needs and the decision to focus Tax for SDGs on areas where the program could have the greatest impact. Project management stressed that the change demonstrated the flexibility and responsiveness of the Tax for SDGs project to changing development contexts.

While external-facing reports in the first two years primarily presented narrative explanations and did not always include aggregated charts summarizing progress toward output indicators, the progress reports shared with donors systematically tracked key data and provided factual, quantitative updates on project activities and achievements. This ensured that donors received clear, data-driven information on project progress, even if such aggregation was not always present in public-facing summaries. Tax for SDGs management noted that considerable effort has gone into developing and finalizing robust reporting metrics

and indicators. Tax for SDGs has now developed a comprehensive Power BI tool to enable the real-time aggregation, visualization, and analysis of progress across all output indicators, which will provide a more dynamic picture of project achievements going forward.

Project management and staff interviewed characterized the project as broadly on track. At the country level, NCs surveyed stressed that the project had met targets, with few reporting partial achievements. CEPs, as developed 2022-2024, sometimes had limited time to work towards planned achievements and faced change within partner institutions as key political stakeholders changed or technical counterparts were changed that some noted impeded achievements. Sixty-two percent of the 13 NCs surveyed felt the project had largely met, completely met, or exceeded targets, with the remaining 38% choosing met some targets.



Areas of greatest achievements

NTA and MoF leaders interviewed saw particular engagements that Tax for SDGs or TIWB had with them as notably successful; the activities cited by NTAs were concrete assistance via TIWB on audits or CI and Tax for SDGs support for digitalization. Both MoF and NTA leaders interviewed noted important capacity building achievements through Tax for SDGs for their organisations, and how Tax for SDGs support for networking and advocacy via international meetings were significant achievements that “really opened eyes.”

Tax for SDGs staff and management interviewed suggested that project support to partners had produced some “really transformational” changes with partners – and that these kinds of institutional changes were the most significant achievements to date. An achievement cited was country ownership, for example Rwanda, of the STF, which they were using to take charge of tax policy for developmental goals. A second achievement seen by SFH and project management was starting to shift the frameworks for DRM to go beyond DRM to also include development goals through “for SDGs.” The project was said to have started the processes for developing countries to look at tax from different lens, such as Ghana establishing a Taxation SDG framework and starting to institutionalize this approach in government. Tax for SDGs was noted however to be still at an early stage in this as a short term project, with now “saplings coming out.” And SFH and project management noted contributing to broader engagement across UNDP in DRM for the SDGs. Successes of the project were noted to have been catalytic – leading to CO engagement in tax, when before no one in UNDP used to talk tax. And the interest has been enabling as now CO’s put their own funding to tax and DRM (for example in Moldova, Nigeria, Malawi, and Mongolia).

OECD interviewees stressed that the maturing TIWB model and extension to additional areas was a great achievement, and the potential for UNDP to build further on these activities through Tax for SDGs had managed to deliver important benefits even in the short time period of the project. These achievements were noted as going beyond the revenue and tax assessment increases yielded by TIWB missions.

NCs surveyed listed achievements which they characterized as the three greatest. Responses focused on country-level achievements for their country of work. NC's noted both tangible, concrete achievements such as the creation of a digital forensic lab in the NTA, legislative changes made by countries to develop or increase taxes towards particular goals compatible with the SDGs (such as higher excise taxes on tobacco), and the use of key project processes by countries such as the STF to start, accelerate, or support the project's goal of aligning tax and fiscal policies with the SDGs.

The NC survey found project staff identified main successes in both concrete areas with clear, short-term results such as strengthening audits and broader policy achievements where longer-term results were anticipated such as raising the "prioritization of reforms related to green taxation." NC respondents noted important achievements in having policy proposals adopted by governments, including through STF processes that have opened new ways of thinking and acting on taxation with respect to the SDGs or particular SDGs.

Building on or expanding achievements

MoF and NTA interviewees noted both that Tax for SDGs had important achievements, but that there was much work to be done to support their goals and build on Tax for SDGs activities. Institutional leaders focused on the longer-term challenges and opportunities of building their institutions and that tax collection for NTAs and DRM towards the SDGs were long-term endeavors for them that required more than short-term project support from the Tax for SDGs project. NTAs appreciated the value of Tax for SDGs in expanding from successful TIWB support for particular audits to broader institution-building and change.

At the end of the planned project period, building on and expanding achievements was sought by UNDP through a successor project. UNDP leaders suggested that 2030 and the SDGs provided important focal points and targets for a prospective future project. SFH and Project managers noted the importance of considering targets and what was reasonable to expect to achieve by then and that UNDP should decide a key question of strategy – whether UNDP should make strategic choices about prioritizing some countries at the start of a successor project and only later broaden to a larger number of countries once there are tangible development outcomes to showcase or continue with a large number of partner countries.

NCs surveyed emphasized paths to building on and expanding project achievements through UNDP and further work with national and regional partners. Goals were to implement STF recommendations and to make the SDGs in or more prominent in government budgets. UNDP interviewees stressed the value of integrating work on the revenue and expenditure sides with government counterparts and aligning both with the SDGs. Ways to do so noted by NCs were extending the project, developing a new project, and integrating project work with other UNDP projects working on SDG budgeting.

Areas with the least achievements

MoF and NTA beneficiaries interviewed did not note areas as having few achievements. The challenges they emphasized were having more needs that Tax for SDGs alone could meet (although they noted that there are other bilateral, regional, and international sources of support that they also work with).

Some donors and SFH/Project management interviewed noted that Tax for SDGs had not focused on some areas anticipated in the ProDoc as much as had been anticipated or with notable output-level results. Output 3.2 related to Tax and ESG standards was noted as “not taking off” or having limited results in some UNDP interviews. This was attributed to several potential causes, including a lack of funding and time for this output and correspondingly limited focus on it – as well as a focus on the other parts of the Tax for SDGs project. The reprioritization that reduced funding for the Tax and ESG standards output was put before the project board, which approved this strategic adjustment of resources as a response to the overall funding gap to maximize impact in other priority areas of the Tax for SDGs project based on emerging country needs during implementation.

Achievements in raising UNDP engagement and South-South influence in the global taxation and development landscape were recognized by SFH, Project, and donor management interviewed – as well as the limits on this engagement as the short-term Tax for SDGs project had modest resources and a short-time period to work toward the ambitious goals of the ProDoc. BPPS, SFH, and donor interviewees noted for example that influence had been large, “greater than anticipated”, and “important” – but that these processes were still in early stages or still building a foundation for them, including through more evidence and engagement.

Project interviews noted digital forensic laboratories as important achievements that could be furthered, but that taking these initiatives to more countries takes more funds which is challenging in the current context. Successful pilots were noted by project management and staff as important and successful, but limited unless extended.

Reasons identified in interviews with UNDP for these challenges included that it takes substantial time to build trust and get engagement going for UNDP in tax as UNDP was not previously recognized as one of the international institutions engaged in this area with developing or developed countries. The challenges of building relationships and trust in sensitive areas of national sovereignty like tax policy and broader fiscal questions were also more difficult under COVID-19 conditions in 2021 and 2022 with remote methods in wide use.

NC survey respondents identified achievements in many areas as less effective compared to those seen as greatest achievements, as a great deal of work remained to be done in many partner countries. Respondents noted that many of the processes that the Tax for SDGs project had contributed to in partner governments take substantial time to produce results (e.g. in incorporating SDG recommendations into the government’s budget process.)

Overcoming obstacles where fewer achievements

MoF and NTA interviewees sought longer, larger programs to have greater impact on DRM and taxation respectively. BPPS, SFH, Project, and CO management and staff and development partner interviewees offered potential solutions to the challenges and issues identified above that led to them characterizing some areas of the Tax for SDGs project as having fewer achievements. UNDP and development partners stressed that a longer-term efforts had potential to build on the achievements from the first two and a half years of the project, particularly through a desired new or second phase Tax for SDGs project. Additional sustained effort to hire NCs and other CO staff with a broad background on public finance for SDGs, which had been a challenge for the project 2022-2024, was noted as a way to accelerate and extend project and UNDP achievements in this area. Interviewees recognized that it was difficult to identify, hire, and retain skilled staff in this technical area that also have the non-technical people skills to connect and integrate multiple institutions in the development context. This combination of skills appears to be uncommon, and people with these combined skills seem to have attractive alternative employers. UNDP could also train and mentor these staff more towards more effectiveness. Project and CO staff also noted organizational ways that UNDP could work towards more achievements continuing to network staff and build a larger integrated public finance offer.

Unexpected outcome-level results

SFH and project managers and staff noted the extent of project successes and interest from partner developing countries to date as to some extent unexpected results. Expectations ex ante had been more modest for country interest and engagement. A second unexpected result noted has been that UNDP has been able to build on these results and interest in Tax for SDGs project in establishing a global corporate offer on tax and SDGs and support to countries on finance and the SDGs. The Tax for SDGs project was noted by UNDP and SFH managers as having had a huge effect in moving UNDP into these technical areas.

Particular results that partner governments themselves had achieved after Tax for SDGs had support were noted and seen as unanticipated results by project management and some staff interviewed. Two achievements cited and characterized as unexpected were Ghana instituting a tax for SDGs committee and Colombia including the SDGs in their medium term expenditure framework.

Increases in tax administrations' capacity to tackle tax avoidance, evasion, and IFFs, and strengthen DRM

NTAs interviewed noted that TIWB support on audits and criminal investigations and Tax for SDGs support had concrete results in raising revenues for their countries, particularly around transfer pricing and multi-national enterprises. Tax for SDGs reports stress the significance of overall achievements, including in tackling tax avoidance, evasion, and IFFs as well as in strengthening DRM. Interviews with project management and the OECD noted TIWB moving increasingly from work on transfer pricing to IFFs and criminal investigations. UNDP and OECD interviewees noted these interventions as successfully building NTA capacity to tackle tax evasion and develop audit and criminal cases.

Project reports on TIWB achievements enumerate and aggregate clear DRM results, both as additional tax collected and as additional tax assessed (which ought to lead to DRM through collections going forward).

Contributions to broader governance agenda

Interviews with MoF and NTA beneficiaries were at the technical level and did not address the relevance of Tax for SDGs assistance for broader governance issues in their countries. While national partners understood taxation as an important part of improving governance in their countries, these interviewees kept to the technical roles of MoFs and NTAs rather than sharing their perceptions on how taxation contributes to the broader governance agenda which civil servants interviewed appear to have seen as outside of their technical areas. Some NTA leaders interviewed did note that improving their agencies was a part of the broader work of improving national government institutions for better governance.

UNDP, SFH, and project management noted that Tax for SDGs is part of a larger UNDP effort in governance as development organisations have come to recognize the importance of changing norms among citizens as well as developing institutions and capacity in government. Donors interviewed concurred. Working to support the development of a virtuous cycle and social contract, including in paying taxes as part of what citizens (and corporations) do to ensure that governance and other services are delivered, is viewed as a long-term broad need that is still at an early stage. Tax for SDGs engagement was recognized contributing, but also that this element in the project was not as clear as others in implementation or results. Work on building trust included work with parliamentarians in Tax for SDGs courses, dialogues at the country level on the importance of taxation with political leaders and civil society in Nigeria and Armenia, and supporting podcasts in Sri Lanka to directly engage the population towards rebuilding the social contract. SFH and project management interviewed considered social contract work as an element to be developed in UNDP's work in public finance.

UNDP and project leaders suggested additional stress on the social contract for future work noting that citizens in so many countries clearly want to know where the money is going from government revenues. How tax revenues are used was noted as one of the main things that people want to know and an area where UNDP could support more programming going forward.

Factors that contributed to or impeded project achievements

Internal factors noted in interviews as contributing to project achievement were bringing together the OECD tax expertise with UNDP CO reach to countries, the strong SFH and project team, well-designed Tax for SDGs products (STF) and trainings, and close collaboration with country and regional partners and stakeholders working in the areas of tax and DRM. The project's high-level dialogues were noted as contributing the visibility of the project, engagement with NTAs and MoFs, awareness and assistance on tax policies towards the SDGs, and directly to output 3 by bringing evidence and perspectives from developing countries to global tax discussions.

External factors raised as contributing to project achievement included extending project engagements to parliamentarians and CSOs. Broadened participation was noted to have broadened understanding about taxation and the importance of DRM in the current development context and their relationships to the SDGs. This extension to additional stakeholders was seen by the project team and these stakeholders as part of the necessary work of building the constituency for policy change globally, within regions, and in countries.

Internal factors noted as hampering the project were UNDP organizational challenges in hiring NCs, as procurement took substantial time and staff with the right people and technical skills were difficult to identify, hire, and retain in short-term contracts. Some interviewees felt that Tax for SDGs needed to do more to network and spread information, including about the project itself. Some interviewees sought earlier project planning and scheduling for global events and trainings than had been done to date; regular rather than intermittent meetings were advocated by some stakeholders.

External factors raised in as impeding the project included COVID-19 which hampered in-person methods that are particularly important in building relationships between UNDP and partners in tax as a new area for UNDP.

Country-based challenges noted in interviews and project reports center on political and institutional change. Political changes in countries that result in leadership turnover delay and may impede partnerships and action, especially when change in parties in power changes the orientations of governments. Leadership changes within partner institutions, especially when changes of decision-makers are made frequently, impede making and keeping agreements and plans to work with NTAs, MoFs, and other government institutions.

Expenditure ratio between HQ and regional/country levels in staffing

UNDP has engaged with Tax for SDGs donors on a continuous basis on programme implementation, including staffing and the distribution of resources across the three Tax for SDGs outputs. Nevertheless, some donors sought more insight into how UNDP has made decisions on resource allocation between outputs and on staffing. Project staffing information rather than expenditure data was used towards addressing this question. The Tax for SDGs project has a decentralized structure. Two staff are at HQ (the Head of Tax for SDGs and a Partnership Specialist), with Regional Programme Specialists in the five UNDP Regional Hubs (Asia-Pacific, Europe/CIS, Arab States, Africa, Latin America), and NCs in most of the 25 focus countries. UNDP interviewees noted as a strength the use of technical experts who are themselves mostly based in developing countries - the tax and environment expert in Brazil, gender specialist in Kenya, digitalization expert in Uganda, SDG Taxation Framework specialist in Pakistan. These experts work across multiple countries facing similar development challenges. For example, one expert works simultaneously on high-net-worth individual taxation in Kenya, Colombia, and Bhutan, bringing direct experience from similar contexts. The expert handling environmental taxation connects the work between Bhutan and Uzbekistan, while another specialist addresses gender-responsive taxation challenges in both Nigeria and Sri Lanka. The Digital Forensic Lab expert's work in Armenia has provided valuable insights for Honduras, and expertise on

state enterprise taxation has moved between Bhutan and Egypt. NTAs and MoFs interviewed as well as UNDP and OECD interviewees noted that their experience had been that experts rooted in developing country contexts better understood and adapted solutions. UNDP's established country presence provides the foundation through which these worldwide experts, based in developing countries, can effectively work across regions. This combination of worldwide experts working across developing countries and local presence is fostering new connections between tax administrations and creating opportunities for South-South cooperation in domestic resource mobilization.

Reasons behind any significant unspent budget

Tax for SDGs management reports that the project does not have a significant unspent budget. Project management interviewed note having undertaken a strategic reprioritization of activities based on emerging country needs and the implementation experience of Tax for SDGs. The main change from the plans developed in the ProDoc and the initial work plan was in the area of tax and ESG; project management noted that the early implementation experience of the project showed that effective work in this area would require more resources than those allocated or available in the project. With the overall funding gap for Tax for SDGs (the unfunded portion of the ProDoc was \$1.7 million) and other priorities within the project, the ESG component was adjusted with the funding allocated to the other components. This adjustment was approved at the formal board meetings and through approval channels.

Allocation of funding between Norwegian and Finnish contributions, and between TIWB and Tax for SDGs

Project management report that the funding allocation between Norwegian and Finnish contributions has evolved during implementation. While Finland provided a larger initial contribution, Norway subsequently increased its support through regular funding beyond their initial commitment. Project managers report that expenditures have been divided equally between donors as per the program document and agreed budget allocations.

Project management reports that the funding structure for TIWB to operate and be funded within Tax for SDGs was established in the 2020 Tax for SDGs project document. Funding allocations were based on projected TIWB program launches and targets set by the TIWB board. The design anticipated that a significant portion of funding for TIWB activities would come from partner administrations; NTAs from developed countries were expected to fund missions for their staff. The TIWB roster and funding would be used to complement partner NTA expertise and funding. The TIWB roster or TIWB funding support for partner NTAs would be used when partner NTA staff or sufficient partner funding was not available. Project managers from UNDP and the OECD interviewed noted that TIWB had more demand than anticipated and used more auditors from the roster and more TIWB funds to support partner NTA missions than expected. UNDP Tax for SDGs regional coordinator and CO and NC engagement has helped facilitate new TIWB partnerships such as Brazil-Angola cooperation.

EFFICIENCY

Efficiency is the extent to which the project delivers, or is likely to deliver, results in an economic and timely way.

Project delivery in a timely manner

NTA and MoF partners interviewed appreciated the project's ability to deliver support; Project partners did not note non-delivery or problems with the timing of delivery in interviews. Beneficiaries looked forward to future support to meet their priorities. Additional support rather than different delivery or assistance was the focus of their remarks towards this question. The team has worked efficiently within the challenges and constraints of working through a short-term project with modest resources operating in UNDP rules and procedures on the long-term challenges and opportunities of working with developing country partners on taxation. Longer-term support for MoFs and NTAs (and other partners) was sought and partners felt would likely be more efficient in helping with their long-term development.

UNDP manages Tax for SDGs through BPPS and the SFH with a project manager and team globally, with regional specialists at UNDP regional hubs, and with UNDP COs, including through NCs funded by the project. SFH and project management saw the structure as necessary to bring global and regional expertise together on technical issues, liaise and collaborate with global and regional partners, and build relationships and deliver programming to meet partner country needs. The Tax for SDGs initiative's organizational structure - with resources embedded from Headquarters, across five regions, and in 25 countries, supported by worldwide technical experts - has bolstered its capacity to deliver on its objectives effectively.

NC survey respondents identified project practices and collaboration with partners as contributing to efficiency in implementation enabling Tax for SDGs to deliver on its planned results in its brief program periods in their countries. NCs noted good project planning, coordination, and teamwork in the project. Some NCs emphasized the good coordination of the project and connections with national government partners as key to efficiency. CO funding use for some activities as well as extending project work through other projects was cited as efficient practices that delivered more results as well as results using other resources. The modest results from the project at country level were noted as having significant impact, for example in concrete areas like digitalization for NTAs, and in advancing country processes on DRM for the SDGs.

Partners, including donors, and stakeholders recognized that managing a global project in the tax and fiscal policy realm was challenging, with other organizations significant in the space. Global and regional partners noted UNDP comparative advantages in country office presence and that the project had used CO and NC presence to provide support for project and partner work in tax (with TIWB and regional partners as well as NTAs providing support to project partners on a bilateral basis). Stakeholders interviewed often had limited visibility on the Tax for SDGs project and lacked the knowledge to characterize practices as efficient or not.

Efficiency of project strategies and management structure

NTAs and MoFs interviewed had found Tax for SDGs was able to operate and meet their needs as agreed in CEPs, which was characterized as efficient. One challenge noted by some beneficiaries was that the efforts of Tax for SDGs to align networking and other meetings around the timing of prominent international meetings sometimes led to limited lead time for them to arrange to participate in meetings.

UNDP interviews noted the strategic nature of the project for UNDP and for partners; the design and implementation was seen as useful to build UNDP’s engagement towards the SDGs through DRM in a strategic way through extending UNDP’s existing partnership with the OECD through TIWB using UNDP’s regional hubs and COs as platforms. UNDP had the potential to support its work into tax through using the expertise of other providers and UNDP’s comparative advantages of links to developing country partners.

From the CO perspective, only one of the 13 NC survey respondents felt the project had not been strategic enough, with most characterizing Tax for SDGs as efficient enough.



CO leaders interviewed felt Tax for SDGs was strategic for their COs as DRM is so important for developing countries – and that the project could help deliver UNDP solutions to contribute to these problems in conjunction with other development actors.

Donors interviewed were less clear on how the project did its work. Development partner staff interviewed noted the project was efficient and responsive to donor inquires.

Strategic fit and efficiency of resource allocation (funds, human resources, time, expertise)

Project management and staff reported managing towards results in the project. The ProDoc and CEPs set targets at different levels for management and staff. Having multiple layers of the project was seen as enabling flexibility as well as global reach at reasonable costs by NCs surveyed. NCs noted many factors as supporting efficient operation, including efficiencies in working with other partners such as governments that also put their own resources behind efforts that complemented Tax for SDGs activities. In other cases partners funded these initiatives themselves as they accessed different support towards the goals of these discrete project initiatives, which is efficient as building on project initiatives.

Efficiency of Tax for SDGs processes

Tax for SDGs developed protocols to guide ways of working as a project. This was noted as efficient in interviews. Tax for SDGs also developed and tested pilots, before rolling them out across countries and areas of activity (e.g. the STF). Staff noted this approach as efficient (as well as effective). The NC survey respondents identified numerous factors that contributed to efficiency in implementation centered around the CEP, workplans, teamwork, and partnerships at the country level. Donor interviewees saw the project as efficient within the context of UNDP, which shapes how the project is delivered. Donors understood that the project would and had to work within UNDP procedures and rules. The project developed solid courses and on-line methods to implement them in a cost-effective way; Tax for SDGs courses have been rolled out in sixteen countries, twelve of which are in Africa.

Added value of approach to influencing sustainable taxation reforms

National government partners of Tax for SDGs interviewed noted the valuable benefits their countries and institutions received through the project and the influence of Tax for SDGs, including TIWB, on: resource mobilization and countering tax avoidance, evasion, and IFFs; building their understanding of relationships between taxation and fiscal policy with the SDGs and increasing their alignment; and increasing networking and their influence in global dialogues on taxation. NTA leaders interviewed framed their work as administrative; they viewed project TA as supporting their capacity development in a sustainable way to better administer taxes. MoF staff interviewed had policy and institutional roles that shape tax policies as well as tax administration. These interviewees noted that they expected greater effects of the project in the longer run – as policy changes are longer-term initiatives that continue (while Tax for SDGs was a short-term project with an expected end-date).

BPPS, SFH, Project, and CO management and staff interviewed stressed the added value of Tax for SDGs towards influence in sustainable taxation reforms was significant. Designing the project to use additional ways to build capacity beyond TIWB approaches in tax administration, extending interventions from tax administration to how larger tax and fiscal policies do and can shape development and the SDGs, and broadening developing country participation in project and global tax dialogues were noted as adding important value.

Some donor interviewees expressed questions about the project's impact in influencing sustainable taxation reforms and the alignment of Tax for SDGs approaches with the 'fundamentals-first' approach of the IMF, WB, and OECD. Tax for SDGs management noted that the project and approach does not advocate for sectoral earmarking or for deprioritizing the reform of tax systems to raise more revenue. Rather, the project has developed and uses the STF as diagnostic tool that helps countries understand how their existing tax policies and administrative practices already influence development outcomes through the fundamentals of taxation to raise revenue and sometimes in other ways where the effects of taxation are not immediately visible on development outcomes. Donor interviewees acknowledged that it is difficult to evaluate policy work and that the project is a short-term effort to influence longer term objectives of supporting the

institutionalization of sustainable taxation systems and social contracts between citizens and their states. Project management noted that although policy work can be challenging to evaluate, the STF provides a structured, transparent approach to assessing both short-term and long-term impacts for partner countries which supports the institutionalization of sustainable, development-oriented tax systems and stronger social contracts. Aligning tax systems with the SDGs served both country partners and unites the distinct outputs and activities in the Tax for SDGs initiative that tackle a wide range of tax-related issues through clear and deliberate focus on the SDGs. Tax for SDGs was specifically designed to bring the SDG lens into tax policy and administration, ensuring that domestic resource mobilization directly supports national development targets and global commitments. The SDG Taxation Framework (STF) provides countries with a comprehensive diagnostic and support tool to optimize the linkage between their tax systems and the SDGs, allowing governments to holistically assess and prioritize reforms based on their own development priorities.

Donors, OECD and UNDP interviewees noted that UNDP was not included as an institution at the top levels in the global tax realm, with UN DESA as the UN lead at the Platform for Collaboration on Tax, a key international forum to strengthen collaboration among international organisations on DRM. UNDP itself is not a member of the PCT. UNDP can use the PCT towards addressing the concerns about the STF approach by explaining how the STF serves as a diagnostic tool that helps countries understand how their existing tax policies impact development outcomes rather than promoting earmarking and complements rather than contradicts the focus in the PCT on sound tax fundamentals.

SUSTAINABILITY

Sustainability is the extent to which the net benefits of the intervention continue or are likely to continue.

Country ownership

The main mechanisms to support the sustainability of the project and national ownership is embedding the project and its results within partner country NTAs and MoFs. NTA and MoF staff from partner countries interviewed emphasized that the project was developed to meet their needs, was developed with them, and that their organizations owned, used, and were extending the results of work with the project. Some partner country interviewees did note a desire for more ownership and larger engagement; these interviewees noted in some cases that the project had been limited to what was in the CEP -and that their objectives and priorities had changed or evolved in ways that the short-term Tax for SDGs project was not able to fund (although some were able to work with NCs and UNDP COs to meet needs through other funding or projects). SFH and project management and staff noted that it takes substantial time to build trust with the key national partners of the Tax for SDGs Project – MoFs and NTAs, which are seen as key institutions behind national sovereignty. Challenges to sustainability and embeddedness included the short-term funding and nature of the project, turnover of partner organisation staff and leadership, and political changes at the top of countries.

The NC survey found 69% of respondents felt the results of the project at this point are “sustainable enough”, with 15% noting results are very sustainable – while only 15% saw the results as “not sustainable enough.”

Mechanisms to ensure sustainability

The development of the Tax for SDGs project and ToC for were heavily influenced by a focus on sustainability. Tax for SDGs is recognized as all about sustainability of development financing, both in objective and approaches. DRM is seen as a more sustainable source of financing for development than others. TIWB was developed since 2015 with a focus on capacity building and has emphasized building national taxation capacity via focused missions; a core concept in development of Tax for SDGs was going beyond TIWB missions to support stronger capacity building and more sustainability for national partners through a broader programme of partnerships, training, and supporting the engagement and advocacy of partner developing countries in global policymaking. In addition to the national ownership strategy to support sustainability, UNDP continued to work with the OECD and TIWB Secretariat which it has partnered with since 2015. Tax for SDGs broadened the partnership by bringing in UNDP CO management and staff, who will continue to work in partner countries after the end of the project and are a potential base for a second phase of more sustained support. UNDP's work in this area is also being embedded in ongoing INFF work. COs have successfully raised additional revenues towards priorities surfaced through Tax for SDGs work in these countries. The project has also worked closely with other donor funded initiatives and partners which also work in the tax and fiscal space; this also has positive effects in supporting the sustainability of partners and their work.

Risks to long-term viability

Risks to long term success identified by the ProDoc were a lack of funding, insufficient tax experts, insufficient demand, increased skills not remaining in NTAs, the project being perceived as a political tool of developed countries, and disruption by COVID-19. Interviewees all noted risks to long-term viability of Tax for SDGs project centered on funding. Short-term funding for a long-term problem/issue was recognized as not ideal. UNDP in general recognizes risks in the current global context to its project funding; donors and UNDP noted even projects that support DRM – a concept that is popular among right-leaning as well as left oriented developed country governments – face uncertain environments for funding. The prospects of longer-term and larger funding are more challenging, although those characteristics would better support long-term viability and results. UNDP, the SFH, and Project management have been attentive to the challenges of mobilizing funds for a longer-term project and worked through Tax for SDGs, the SFH, and BPPS towards building donor as well as developing country support for the project.. A year extension by Finland and Norway in process helps UNDP and the project work towards long-term viability through a successor multi-donor project. And UNDP is currently developing a broader public finance portfolio. Donors lauded the responsiveness of the project team to donor requests for information.

Future project needs and donor support

UNDP managers recognized that the climate for donor funding has been and is becoming increasingly difficult. Development partners interviewed stressed the funding challenges they face from their governments and the importance of broadening the donor base for UNDP work for their continued funding.

Donors noted that they were in the process of extending the project for one year to support UNDP's work broadening the donor base and developing a potential successor second phase Tax for SDGs project. UNDP and development partners recognized that the funding environment for UNDP is challenging. Development partners suggested that programming that supported DRM was in a relatively favorable position for funding even from conservative governments skeptical of past investments in development. UNDP needs to develop a proposed phase two strategy and project based on the current demand for programming, opportunities to develop Tax for SDGs further, and lessons from Tax for SDGs to date in consultation with existing and new donors. The needs of developing country partners are extensive, but funding support is certain to be limited, requiring a clear strategy and prioritization going forward.

Improving sustainability and replication

Tax for SDGs has had about two and a half years of implementation towards its many goals. This was recognized by all categories of interviewees as a short time period for results, to build sustainability, and support replicability. TIWB has had a longer track record and demonstrated that audit support has promoted enduring revenue increases, increasing demand for TIWB assistance, and replicating TIWB results through partners, consultants, and Tax for SDGs to additional countries and areas of engagement. Current donors stressed the need for a broader donor base for any successor tax project. Donors sought more comprehensive inclusion of UNDP into the global tax discussion as well towards a future project, and for UNDP, UN DESA, the IMF and the WB to work out different views on the STF. Donor interviewees noted UNDP's reputation as a partner to host governments can be useful in the tax realm, as IMF advice is politically controversial and seen as driven by developed countries. Donors noted it was challenging to understand the scope and significance of project outputs and outcomes from a project as wide-ranging in areas and countries as Tax for SDGs.

NC survey respondents cited factors to improve prospects for sustainability and replicability. Categories of factors suggested centered around having more continuous efforts to work with national partners to more fully incorporate insights from the Tax for SDGs project into government in developing country contexts that were often affected by high levels of staff turnover and politics.

Partner commitment to continuing support

Norway and Finland reported agreement to fund a year extension of the project. Norway and Finland noted interest in supporting a potential future Tax for SDGs project and stressed this needed to be along with other development partners. The OECD continues to partner with UNDP on TIWB, albeit without clarity on 2025 funding from UNDP in December 2024. UNDP and SFH leaders noted continuing to work to inform future activities on tax and public finance for SDGs. Partner NTAs and MoFs interviewed stated that they are continuing to use TIWB and Tax for SDGs products and results, and will continue to engage in global tax dialogues as highly relevant for their institutions and countries. MoF interviews noted that STFs had yet to be implemented (or implemented in full).

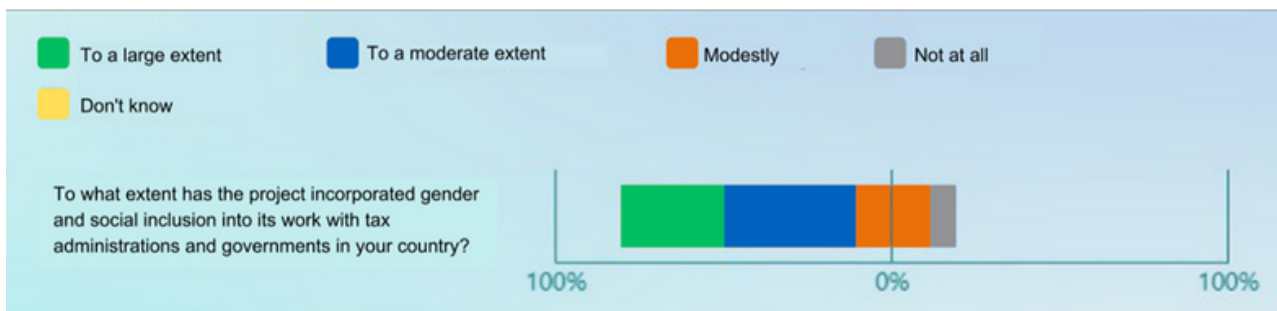
GENDER EQUALITY AND SOCIAL INCLUSION

GESI covers the ways and extent interventions address gender equality (GE) and target social inclusion.

Promotion of gender-responsive and socially inclusive tax policies and practices

MoFs that chose to work on the STF in the area of gender equality noted that the processes used revealed to them the many ways that taxation had the potential to affect gender equality. NTAs that worked in this area praised Tax for SDGs work with them on gender through the UNDP Gender Seal initiative. NTA interviewees that worked in this area noted that their administrations previously had not been attentive to gender and that Tax for SDGs and UNDP had both raised awareness of the issues and brought solutions to empowering women in tax administrations. CO staff in these countries noted the collaborative work of NCs of the project with others in the CO towards GE and appreciated the sustained support from UNDP projects in GE.

SFH and Project management noted concerted efforts incorporate GESI considerations and actions into the tax arena through Tax for SDGs. Ten of the NC survey respondents noted GESI incorporation “to a large” or to a “moderate” extent in the project, with 3 exceptions that felt there was only modest or no GESI engagement. UNDP, MoF, and NTA interviewees noted that as a demand driven project, their work focused on the areas partner NTAs and MoFs chose – which included gender and working to make tax policy and payment more socially understood and accepted in a number of countries. Tax for SDGs supported discussions with MoFs and NTAs on the areas that the project could work with them that explicitly included gender and taxation. And UNDP support on GESI through the gender seal initiative and other programming like EQUANOMICS was noted as benefitting Tax for SDGs (and Tax for SDGs work benefitting them in turn).



Project reporting and interviews with project management emphasize the potential and actual use of the STF towards more gender-responsive and socially inclusive taxation. Tax for SDGs has worked with partners based on their interests in progress towards particular SDGs through the self-assessment tool. The result has been that over 2022-2024, STF work toward SDG 5 was conducted in five countries as chosen as a priority by project partners.

GESI with tax administrations and governments

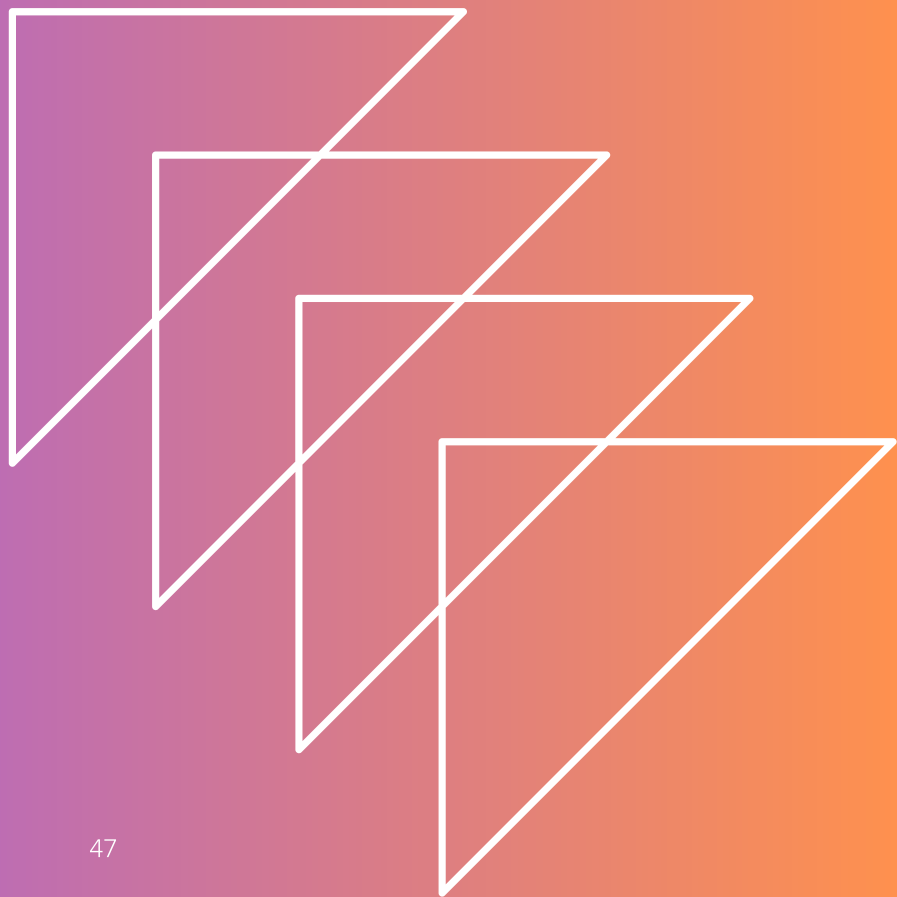
UNDP, BPPS and SFH interviewees noted the good coordination of the Tax for SDGs team with the Gender Equality team in developing the UNDP Gender Equality strategy. Managers interviewed stressed that Tax for SDGs had contributed to the integration of gender into a portfolio approach under development in public finance in UNDP. The SFH was seen as having the “best collaboration” with the GE team of teams within UNDP HQ, with the Tax for SDGs project the “best” GE partner as bringing dedicated staff to support GE in the project and SFH.

Tax for SDG staff supported partner NTAs on gender mainstreaming within their institutions (e.g. Nigeria). Partner staff interviewed in NTAs that worked in this area with Tax for SDGs lauded the project’s offer in GE and valued the support as highly relevant to their organisations. One noted they “would not have had thoughts of this if not enlightened, learn this lens to use, look at possible gains of looking at DRM using a gender lens.” Project HQ staff supported particular NTAs work in gender directly which was reported as highly effective and for intensive, efficient trainings. Partners engaged in these GE efforts stressed the value of broad engagement with UNDP COs that could support NTAs to work with Ministries of Women’s Affairs for a coordinated national effort to have the kind of gender-disaggregated data needed to effectively consider gender in taxation (e.g. for women-owned businesses in Nigeria). UNDP’s gender seal initiatives was noted as supporting sustainability as longer processes for institutions and UNDP engagement important support in inter-ministerial work in countries like Nigeria.

The NC survey found respondents noted raising awareness and capacity building trainings on GE were effective in building the project’s work with NTAs and MoFs. Survey respondents suggested further attention to and work on these areas through project support to more strongly incorporate GESI into tax and fiscal policies and practices.

Some UNDP regional staff interviewed focused on taxation as critical to address deep inequalities that impede development and lauded the approaches of Tax for SDGs and support for regional staff and research as instrumental in promoting discussion of the negative effects of concentrated economic wealth – as well as how taxation could support redistribution towards more equality and inclusion – particularly in Latin America and Africa.

CONCLUSIONS



Relevance

The relevance of the Tax for SDGs project is clear to UNDP management and staff, partner governments, other project partners (including OECD), and stakeholders such as NTAs that partner with developing country NTAs. The project is demand driven and based on priorities and needs of partners. UNDP and the OECD have almost a decade of work together on TIWB which has grown further through the project. And Tax for SDGs grew more broadly out of TIWB to broaden engagement in DRM towards UNDP's and national SDG goals. TIWB remains demand driven by developing country NTAs. The Tax for SDGs project, including its TIWB component, is thus highly relevant to partners and to UNDP. DRM is increasingly vital for development, including towards the SDGs which is a particular UNDP niche. Finally, Tax for SDGs has been relevant in supporting and elevating developing partner government and UNDP engagement in global discussions on taxation and financed for development, particularly by supporting partner engagement.

Coherence

Coherence is challenging in international cooperation around tax and fiscal policy, with sovereign states with highly varied levels of capacity and different approaches in tax engaging with multiple international, regional, and national government partners (such as tax authorities from developed countries). Each of these sets of actors endeavors to support coherence and provide or receive support, including a range of technical assistance. The Tax for SDGs project has brought UNDP directly into this space along with the SFH. TIWB and the joint OECD-UNDP Secretariat serve as one of the platforms that works towards coherence in matching NTA needs and partner TA, including through Tax for SDGs Support. But other UN, IFI, regional (such as ATAF), and national actors (like SARS) also have platforms that support information sharing and coherence. Regular communication by Project and SFH leaders with other institutions around and on other platforms encourages coordination, coherent approaches, and linkages, including on the TIWB platform. Partner NTAs appreciated the UNDP-OECD partnership on TIWB as supporting coherence as well as TA.

Tax for SDGs was noted as useful for not only bringing UNDP into the tax space but also for broadening and elevating discussions around tax policy and the SDGs rather than remaining technical in areas of tax administration. IFIs and other UN organisations interviewed noted ways that more coherence was needed and that UNDP needed to be more integrated into global discussions on taxation with them. While UNDP is not currently a formal member of the PCT, UNDP interviewees emphasized that UNDP's work on taxation is intended to complement and add value to the collective efforts of the IMF, OECD, World Bank, and UN. Project managers interviewed noted that more systematic country-level coordination with PCT partners and other stakeholders would also help ensure greater coherence and maximize the developmental impact of tax policy support. Tax for SDGS has also boosted coherence, UNDP interviewees noted, by bringing NC staff and the CO into country-level coordination around tax within UNDP.

Effectiveness

The Tax for SDGs Initiative was officially launched on the margins of the April 2022 ECOSOC Forum on FfD later than anticipated in ProDoc. This has left the ambitious project with less time than anticipated to achieve its objectives. The project has had limited time and resources to work towards its three outputs. Developing and starting the Tax for SDGs initiative takes time; many partners have thus engaged with the project for a shorter-time in only 2023 or 2024. Accumulated findings suggest the project has exceeded its output goals in two and a half years and that these outputs contribute to impressive achievements in outcomes.

In *Output 1*, NTAs/relevant agencies have increased capacity to tackle tax avoidance, tax evasion and IFFs, project work through TIWB and support for digitalization have led to a number of NTAs increasing their capacity to tackle tax avoidance and tax evasion (via transfer prices and base shifting) and IFFs (via CI). The project has supported the extension of TIWB through additional case support and capacity building and directly providing support for digitalization and training courses to reach larger numbers of professionals as well as provide a range of TA support in new areas (e.g. support organisational transformation for the NTA in the Seychelles).

Results identified include stronger NTA capacity, increased tax revenues and assessments in partner countries, and evidence of behavioral changes in NTAs as organisations start to manage for results in revenue and tax compliance rather than using metrics like the number of audit cases open. A key outcome result identified is how UNDP has been able to use its neutral position and support for governments within countries to bring different national partners together (such as bringing NTAs, Customs, and police to work on CI).

In *Output 2*, the project has developed and used the SDG Taxation Framework diagnostic, towards governments increasingly align tax and fiscal policies with the SDGs. The project has piloted the STF with various foci in 25 countries. There has been limited time to implement diagnostic framework. Piloting started in November 2023. For outcome results, countries need to act on findings of STF, plus expand this diagnostic work to other areas. Partners credit UNDP with thought leadership and quality support, including through project support for South-South partnerships, and Tax for SDGs training courses.

Results to date are that the STF has been piloted in 25 countries and evidence is that governments are starting to implement the framework towards particular SDGs. It is too early to identify outcome results in this area. An outcome is that UNDP increasingly recognized player in the space (DRM for SDGs) and its influence is spreading beyond Tax for SDGs project focus countries to other countries (like Mongolia) through UNDP.

Output 3 is support global and national dialogues so evidence and perspectives from developing countries can be incorporated into regional and international discussions on taxation. Tax for SDGs has organized and supported important events alongside other meetings that have served as useful high-level forums for partners and UNDP on tax administration and tax policy towards the SDGs. Courses developed and supported by the project under output 1 have also contributed South-South evidence and engagement.

The project has not been able to work on incorporating tax into Environment, Social and Governance (ESG) standards related to the private sector (Output 3.2), which has been seen as too ambitious for the project.

Results identified are stronger representation and presentation of the views of developing countries on tax and fiscal matters through participation and inclusion in Tax for SDGs and other meetings and the advocacy, reporting, and policy documents that emerge from discussions. Partners recognize clear output results and characterize this an important progress towards outcomes, although both are still at early stages as the project has had only two and a half years of implementation in these challenging areas for engagement and through the multilateral fora for engagement.

Efficiency

UNDP has managed the project through Direct Implementation (DIM). Evaluation findings are that SFH and project management have developed and implement systems to work globally, regionally, with COs, and with partners and stakeholders through UNDP at the SFH, at regional UNDP Hubs, with COs, and with partners (including through UNDP's role on the joint secretariat with the OECD on TIWB). The team has worked efficiently within the challenges and constraints of working through a short-term project with modest resources operating in UNDP rules and procedures. Tax for SDGs has organized well to make the most of things and balance planning, including through CEPs with countries, with flexibility to act on evolving opportunities. TIWB was noted to operate efficiently within its objectives and procedures (case support and mentoring). TIWB is challenged when there are language and cultural gaps between experts and NTAs. UNDP has been able to work with OECD to facilitate extensive, good consultation with partners on experts, which works to identify ones that work well in context. This collaboration notably boosts efficiency as costs are borne by OECD or partner NTAs for many TIWB missions and by connecting TIWB to other UNDP programming

Particular challenges to efficiency are that UNDP hiring is slow, many different areas of expertise are needed to work across Tax for SDGs, and UNDP CO vary in their engagement and staffing in this area. Other challenges come from national partners; these difficulties include frequent turnover of decisionmakers and political leadership which makes project engagement hard. COVID and starting the project in times that required remote methods had made building rapport more difficult. Project practices, management and staff skills are used to manage these difficulties by engaging Ministers and CO leaders.

Tax for SDGs is designed and implemented with attention to efficiency and organized well within constraints of short-term, modestly sized project in a complex space

Sustainability

Tax for SDGs was built to use and implements activities through capacity building methodologies with national partners of Tax for SDGs and of TIWB. TIWB, since inception in 2015, has increasingly moved from case assistance on particular tax audits to broader engagements that sustain partnerships and encourage NTAs to use case experience for institutional development. No partner or host tax administration raised issues of TIWB substitution for national capacity; instead, NTAs emphasized that they lacked the knowledge and experience to successfully audit complex cases without TIWB and other assistance. NTAs do report replicating, scaling up, and learning from TIWB Missions towards managing cases and more effective tax administration going forward.

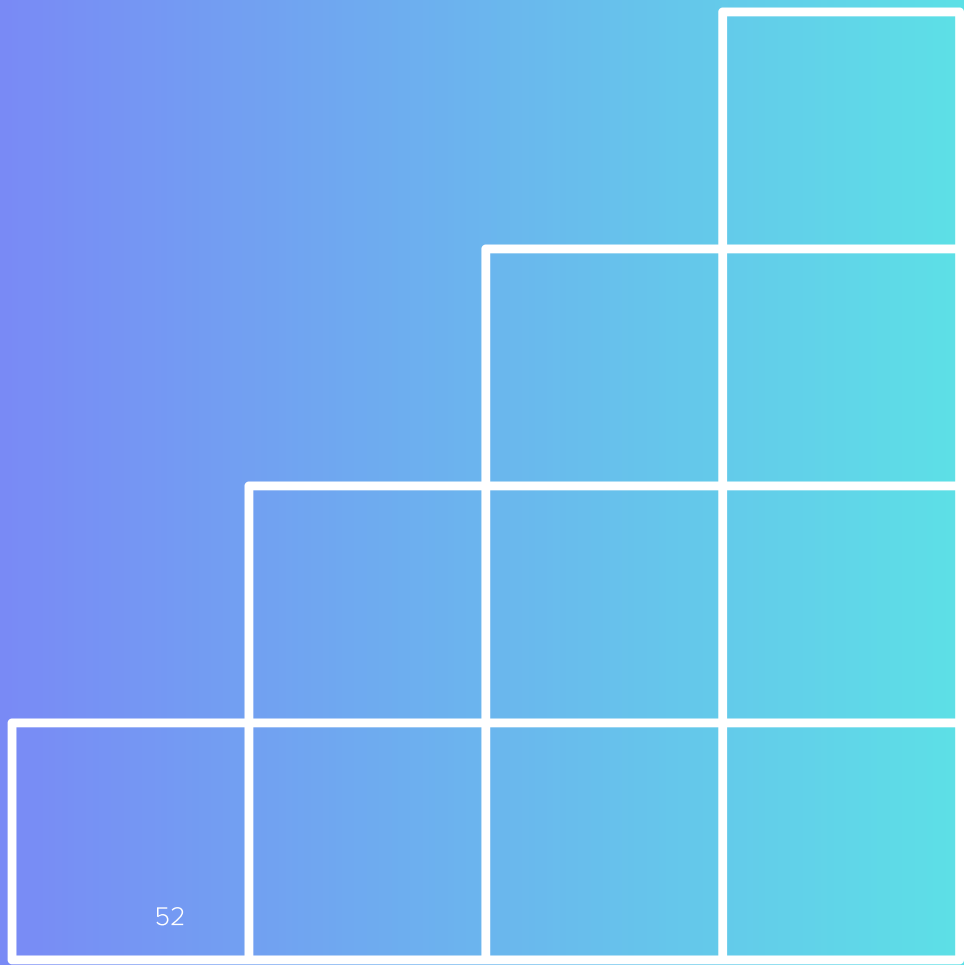
Self assessment methodologies for STF support sustainability, and some partners reported extending or expanding on STFs themselves. Countries that had worked with STFs noted that policy change and implementation based on assessment takes more time and remain future questions.

Having Project staff embed in and work with UNDP COs and link to SFH global and regionally was also seen as supporting sustainability at the regional and CO level, as well as through the SFH and the hub's broader work on fiscal policy and DRM. Conclusions of the evaluation center on that Tax for SDGs is still early stages of supporting what are seen as key processes and partners for using and expanding DRM for achieving the SDGs. While initial indications are positive for sustainability, two and a half years of project implementation are too short to reach many outcomes sought let alone the sustainability of project processes, outputs and contributions to outcomes relative to the complexity of taxation and financing issues for the SDGs for partner countries.

Gender and Social Inclusion

Tax for SDGs has made clear efforts and has clear results in the promotion of gender-responsive and socially inclusive tax policies and practices. These efforts and results are through the project and via integration with other UNDP and SFH initiatives such as the Gender Seal and EQUANOMICS. Within the project's work with partner countries through the STF, five countries have chosen to focus on SDG 5 on Gender Equality. Partner countries NTAs have benefitted from UNDP and Project encouragement on gender mainstreaming and some like Nigeria have been supported for the development of gender policies within their institutions. These achievements need more time for implementation to have clear GE results. The clear focus and attention to GESI has yielded significant results, but these achievements are only a start in GE; there is still a long way to go in partner countries towards understanding, policy development, implementation, and results in GE in taxation and fiscal policy.

LESSONS LEARNED



The experience of the Tax for SDGs project April 2022 through 2024 suggests lessons for UNDP and partners. Lessons are things BPPS, SFH, Project, and CO staff, partners, and stakeholders learned from and through their engagement with the project or flow from the conclusions of the evaluation, which suggest some lessons learned by UNDP and partners from the experience of the project. Lessons learned suggested by interviewees are included when supported by the analysis of findings.

Sustained engagement is needed to comprehensively incorporate UNDP in global networks in the tax practice areas.

UNDP had previously not been considered one of the international organisations involved in international tax cooperation, which was thought of as the domain of the IFIs and OECD. UNDP, through the SFH and work of Tax for SDGs, has made strides towards being included in this area, which is critical to achieving the SDGs. But even within UN organisations, more UNDP engagement is needed to fully participate in global fora on assistance in the tax area with the OECD, UN DESA, IMF, and WB. UNDP can help reinforce UN DESA and bring a focus on DRM for the SDGs to this discussion.

More time is needed to develop and socialize project-supported products, as well as to have these initiatives adopted and implemented by project partners.

Two and a half years of implementation of Tax for SDGs has not been enough time for project-supported products like the STF to be adopted and implemented and show results in turning DRM towards achieving pilot SDG objectives. Experience demonstrates that it takes longer time to implement changes at national levels in taxation, fiscal policies and deliver results in DRM, financing SDGs than the project has had so far.

UNDP is still learning from the experience of the project.

UNDP has approached the Tax for SDGs project as an opportunity to further support national partners in the tax space. UNDP has extensive experience partnering with the OECD since 2015 in TIWB and has used the project to work further with NTAs (Output 1), extend tax assistance to how taxes are used and fiscal policy for the SDGs and to particular SDGs (Output 2), and towards expanding the engagement of developing partners in international tax and DRM discussions (Output 3). Particular activities and products of Tax for SDGs are thus seen by UNDP and project managers and staff as pilots for UNDP and partners to learn from. Limited time to develop project products has meant that partners have only begun to adopt and implement pilot activities such as the STF. Thus there is limited experience with implementation and a lack of data on the effects of implementation of the STF overall or in sectors to date. Project partners and UNDP are continuing to implement Tax for SDGs activities and use products produced by the project and learn from this implementation experience. Thus there is more to learn going forward in 2025 and beyond.

Tax for SDGs can productively use multiple methods towards project goals which reinforce each other, including by working with both decision-makers and technical staff of partner institutions.

Tax for SDGs has productively combined case support methods of TIWB, capacity building through coursework, and support for technical and organizational modernization through change management and digitalization with self assessment methods for the STF and high-level dialogue and networking. The project has successfully linked these different efforts towards clear, aligned, agreed goals.

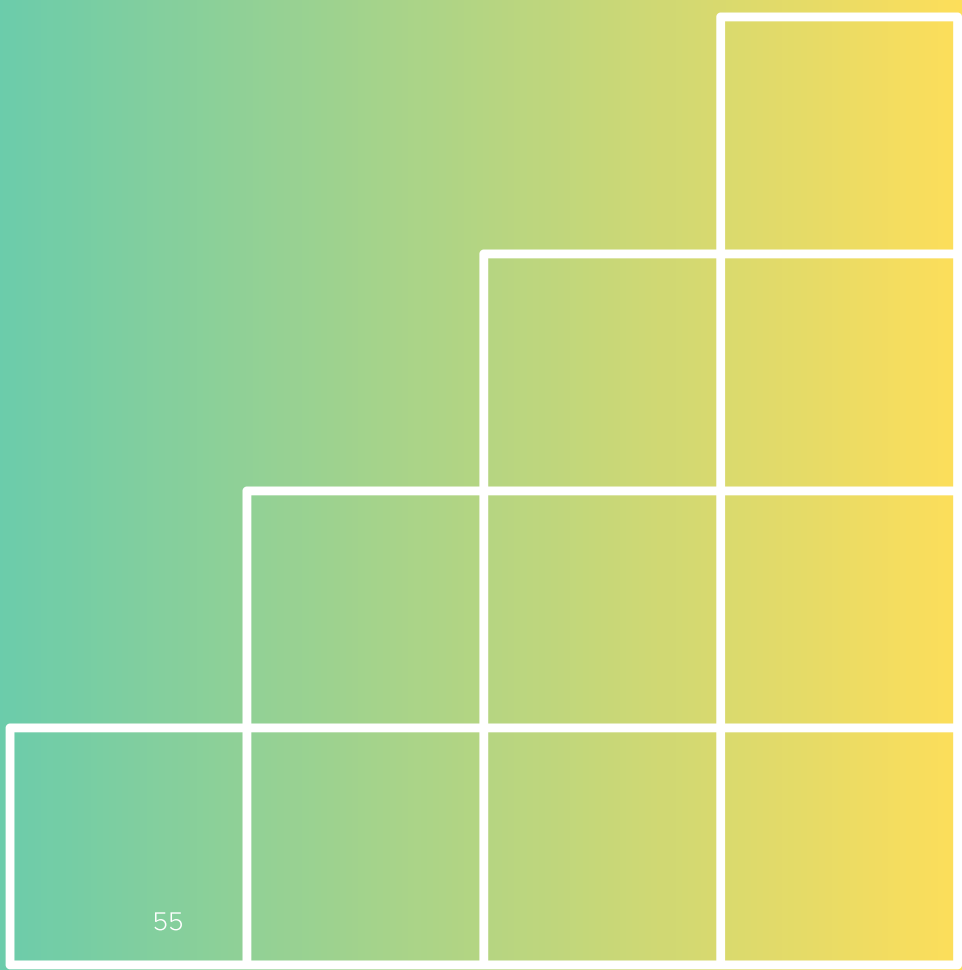
Developing countries have significant needs and express their demand for support to meet them.

Tax for SDGs and TIWB have found that the demand for support from developing country partners has exceeded the modest resources available through Tax for SDGs for focus countries 2022-2024.

Broadening stakeholder engagement in public finance beyond NTAs and MoFs helps build the constituency for policy change in this area in ways that can support DRM and SDG financing.

Project experience suggests tax policy and DRM for SDGs are broad social and political questions in partner countries. Policy change in these areas may not come from MoFs alone; instead project support can help build a larger political constituency for changing country fiscal policies and institutions through work with partners beyond NTAs and MoFs that reach social forces (through CSOs) and political leaders (through Parliaments).

RECOMMENDATIONS



The conclusions of the evaluation suggest recommendations based on the experience of the Tax for SDGs project. Recommendations suggested by interviewees are also included in the recommendations when supported by the analysis of findings.

1.

UNDP and development partners should consider in 2025 developing a larger, longer second phase of the Tax for SDGs project to anchor UNDP's engagement in tax policy and administration, help in continuing to integrate tax into UNDP's work in public finance, and support sustained engagement on, further development of and implementation of products piloted in Tax for SDGs.

Tax for SDGs has only been implemented since April 2022. Key components of the project, like the SDG Taxation Framework, have only been implemented since November 2023. More time and further support is critical to help developing countries with DRM towards the SDGs in an international environment where other sources of support are increasingly limited. UNDP has been integrating tax into UNDP's work on INFF agenda as an important pillar to support developing countries, which is especially important in the currently constrained context for international development, and connected to UNDP's work on SDG budgeting.

UNDP and partners need more time to work together towards results and support concentrated efforts to implement approaches and products from the project towards sustainable results (especially in STF use and results towards the SDGs). Importantly, a second phase should continue to explicitly work towards gender equality and the empowerment of women through support for gender analysis in taxation policies and changes as well as empowering women in MoFs and NTAs.

With five years to go until 2030, the focal point for SDG achievement, developing countries need strong support in the current international environment with increased pressure on international assistance budgets to mobilize domestic resources. UNDP should consider developing a 5-year second phase Tax for SDGs project to support DRM towards the SDGs through further developing and supporting the implementation of Tax for SDGs product with partners.

2.

UNDP should consider revising the Tax for SDGs strategy to provide and concentrate resources with a set of country partners to have a larger impact.

UNDP should consider changing the project's strategy to be less diffuse. Providing and concentrating resources on a smaller number of country partners over a longer period of time could have a larger impact on DRM towards the SDGs in these countries that can model the use of DRM to make progress on national SDG goals. The approach should continue to be demand driven based on partner needs. UNDP should consider at least two different ways to focus and concentrate project efforts in a longer project and consider revising the project strategy accordingly.

- UNDP should consider focusing Tax for SDGs on fewer countries in the initial stages of the program. UNDP, as implementation progresses in these countries, could then work with champion countries and institutions that demonstrate the strongest results to model how to successfully increase DRM and use these resources towards priority national SDGs in different sectors in the same country and in additional countries.

OR ALTERNATIVELY

- UNDP should consider developing a tiered system of support for Tax for SDGs focus countries. Tax for SDGs would then frame project support based on how much progress has been made in the tier (or other criteria for grouping) and then use CO, project, and partner knowledge of the detailed country situation to develop customized programming to support the NTA and MoF of each country within each tier. Tax for SDGs would thus endeavor to work with national authorities using approaches that fit at different stages of DRM for the SDGs that is customizable to fit needs of particular partner countries.

3.

UNDP should continue to use and develop activities in a second phase of Tax for SDGs that work in fiscal policy towards the longer-term goal of building a domestic constituency in focus countries for using taxation towards SDG goals.

The SDGs remain a centralizing organisational principle in development and core to UNDP's approaches. Fiscal policy connects budgets and taxation which has broad effects on development. UNDP engagement and country/regional/global dialogues should be broader than among MoFs or NTAs and engage other stakeholders beyond technical areas in taxation and budgeting. A second phase should broaden the engagement with stakeholders towards SDG financing, particularly with Parliamentarians and CSOs, towards a whole-of-society approach that supports taxation as tax revenues are recognized as more and more critical in supporting priority national development goals in the current constrained context for international development.

4.

. UNDP should continue to develop, use and learn from Tax for SDGs processes and products from the initial phase of the project April 2022-2024 in developing a larger, longer Tax for SDGs program in 2025.

UNDP should use the experience of current and past staff of the Tax for SDGs project in developing a second phase. In developing a larger, longer Tax for SDGs program, UNDP should build on what has been done through Tax for SDGs to date. UNDP should continue to use and develop:

- adaptable products and standard operating procedures to support operating with partners in different conditions;
- partnerships with OECD, partner NTAs, host NTAs/MoFs; and
- Partnerships and mentoring towards SDGs through South-South cooperation by NTA/Ministry champions.

5.

UNDP should strengthen information sharing across UNDP and with partners and stakeholders towards to integrate lessons learned and apply learning from Tax for SDGs and other projects through all of UNDP's programming in public finance, including through UNDP's work supporting countries to develop and use an Integrated National Financing Frameworks (INFF).

UNDP should strengthen information sharing across UNDP and with partners and stakeholders towards increased coherence in public finance support by international, regional, and national stakeholders. UNDP should:

- work to better integrate UNDP into the UN and global architecture on Taxation and development, including through INFFs;
- Extend work to broker and connect partners, databases, countries, and solutions to issues; and
- Extend practices of project briefings and solicit more information from COs towards results reporting.

ANNEX 1:

TERMS OF REFERENCE FOR THE FINAL EVALUATION

Terms of Reference (ToR) for an IC For evaluation of the UNDP Tax for SDGs Project

1. Basic contract information

Location:	Home based, with possible field visits
Type of contract:	Individual contract
Assignment type:	International consultant
Reports to:	Evaluation manager / SFH Strategy and Knowledge Specialist
Languages required:	English is required
Duration:	Sept 2024 – Nov2024 (45 working days)

2. Background and Context

A) Project title:

Tax for SDGs (includes Tax Inspectors Without Borders (TIWB))

B) Project description:

The United Nations Development Programme (UNDP) is the knowledge frontier organization for collective action to realize the Sustainable Development Goals (SDGs). UNDP's policy and programme work, carried out at HQ, Regional and Country Office (CO) levels, form a contiguous spectrum of deep, local knowledge to cutting-edge global perspectives and advocacy. Within this context, UNDP invests in a network of field-based and global technical expertise across a wide range of knowledge domains and in support of the signature solutions and organizational capabilities envisioned in the Strategic Plan.

The Bureau for Policy and Programme Support has responsibility for developing all relevant policies and guidance to support the results of UNDP's Strategic Plan and help countries to achieve the Sustainable Development Goals (SDGs). BPPS's staff provides technical advice to Country Offices; advocates for UNDP corporate messages, represents UNDP at multistakeholder fora including public-private dialogues, government and civil society dialogues, South-South and Triangular cooperation initiatives, and engages in UN inter-agency coordination in specific thematic areas.

UNDP's Sustainable Finance Hub, a finance and innovation platform, draws on a critical mass of UNDP expertise, initiatives, and partnerships to leverage and align resources for the SDGs and support the implementation of UNDP's Strategic Plan 2022-2025. The Hub is an integral part of both the Bureau for Policy and Programme Support (BPPS) and the Bureau of External Relations and Advocacy (BERA), as well as

part of UNDP's Global Policy Network (GPN). Through regional focal points, it supports sustainable finance work in UNDP's Country Offices and works in close collaboration with the Regional Bureaus. The Hub serves as a connector, broker and global coordinator among internal and external actors; curates and manages UNDP's catalogue of service offers on SDG financing to governments, investors and companies. The Hub has four interconnected service offers: 1) Public Finance for the SDGs; 2) Unlocking private capital and SDG impact management; 3) Integrated National Financing Frameworks and Portfolios; and 4) SDG Finance Academy.

The UNDP Tax for Sustainable Development Goals (SDGs) Initiative is managed by SFH, with resource persons embedded in the SDG Finance Teams in Addis Ababa, Amman, Bangkok, Istanbul, Panama and Pretoria.

The Tax for SDGs Initiative aims to support partner countries in building effective and equitable tax systems to mobilize domestic resources for sustainable development. It was built as a complement to the Tax Inspectors Without Borders (TIWB) project in 2021 to provide assistance beyond tax audit services to tackle tax challenges related to SDGs. This initiative aligns with the 2030 Agenda for Sustainable Development and the need for countries to generate revenue to fund their development objectives. The initiative is being implemented in various countries across different regions, and is funded through a combination of resources, including UNDP funds and contributions from development partners. It seeks to enhance the capacity of governments to collect taxes efficiently, promote transparency and accountability in tax systems, and ensure that tax policies and practices are aligned with the SDGs.

The initiative aims to achieve this through pursuit of the following 3 outputs:

- Output 1: Tax Administrations have increased capacity to tackle tax avoidance, tax evasion and IFFs and strengthen resource mobilization.
- Output 2: Governments increasingly align tax and fiscal policy with the SDGs.
- Output 3: Evidence and perspectives from African and other developing countries incorporated into regional & international discussions on taxation.

By the end of the extended programme in December 2024, this project is designed to have helped governments mobilize an accumulated total of \$1 billion in tax revenue as well as supported 25 governments to align their tax and fiscal policy with the SDGs as part of building forward better out of the COVID-19 pandemic. This initiative is crucial for advancing progress towards the SDGs, this full evaluation is required to assess its relevance, effectiveness, efficiency, to the end of the project.

Table 1 – A Snapshot of Project Information

PROJECT INFORMATION		
Project title	UNDP Tax for SDGs Project/ Tax Inspectors Without Borders (TIWB)	
Award ID	100169	
Project Period	Dec 2021 - Dec 2024	
Corporate outcome and output:	<p>UNDP Strategic Plan Output 1.2.2 Enabling environment strengthened to expand public and private financing for the achievement of the SDGs. Indicative Output(s) with gender marker:</p> <ul style="list-style-type: none"> • Output 1: National Tax Administrations (NTA)/ relevant agencies have increased capacity to tackle tax avoidance, tax evasion and Illicit Financial Flows (IFFs) Gender marker: 1. • Output 2: Governments increasingly align tax and fiscal policy with the Sustainable Developmental Goals (SDGs) Gender marker: 2. • Output 3: Evidence and perspectives from developing countries incorporated Into regional and international discussions on taxation Gender marker: 1 	
PROJECT INFORMATION		
Regions/ countries	<p>Africa: Angola, Botswana, Comoros, Congo, Eswatini, Gabon, Ghana, Kenya, Namibia, Nigeria, Rwanda, Seychelles, Tanzania, Togo, Zimbabwe Arab States: Djibouti, Egypt, Lebanon Asia and the Pacific: Bhutan, Maldives, Sri Lanka Europe and Central Asia: Armenia, Uzbekistan, Latin America and the Caribbean: Colombia, Honduras</p>	
Date project document signed	May 3, 2021	
Project dates	Start	Planned end
	May 1, 2021	Dec 1, 2024
Project budget	USD 21,667,602	
Project expenditure at the time of the evaluation	USD 13,991,463 (as of 31 July 2024)	
Funding sources	Government of Finland, Norwegian Agency for Development Cooperation (NORAD)	
Responsible Party	UNDP	
Implementing party	UNDP Direct Implementation (DIM)	

3. Evaluation Purpose, Objectives and the Scope of the Evaluation

The Purpose and Objectives of the Evaluation:

The main objectives of the evaluation are to inform the design of the next phase of the project and to assess the progress towards the achievement of the project objectives and outcomes as specified in the Project Document. Aligned with the Theory of Change (ToC) described in the project document, the agreed Results and Resources Framework (RRF), and the approved workplans, the evaluation should assess the strategic relevance, coherence, effectiveness, efficiency, and sustainability of the Tax for SDGs project in supporting the governments in achieving the Agenda 2030. The evaluation will also have a particular focus on understanding past and potential future engagements related to domestic resource mobilization and taxation capability development. While focusing primarily on domestic resource mobilization and taxation capabilities, the evaluation will also consider whether there are opportunities to enhance the project's impact through a more integrated approach to public finance and connect to Financing for Development (FfD) agendas.

To achieve these objectives, the Evaluation will:

1. Assess project performance and progress against the expected outcome, outputs, targets, and indicators presented in the RRF.
2. Review and document intermediate progress and successes, drawing out lessons for deepening impact.
3. Review the project's implementation and its facilitation of partnerships.
4. Assess the effectiveness of the project's engagement at the country level, particularly with ministries of finance and tax authorities, and determine whether the initiative is delivering to their needs.
5. Review the strategic approach of the initiative and its relevance to the challenges countries face in tax policy and administration, assessing whether it is distinct and additional to assistance available elsewhere in the tax and development field.
6. Review relationships and interactions across UNDP's SFH units (e.g. INFFs) and with external partners (both global and country level) and evaluate how the initiative is set up to support and complement other programs in the tax and development space.
7. Outline recommendations, including potential realignments in scope and approach, to make the project's support to public finance more sustainable, gender-responsive, socially inclusive, and effective, in line with the project's desired outcomes.

The Scope of the Evaluation:

The evaluation will evaluate project advancements in alignment with the Project Theory of Change (ToC) and the attained outcomes spanning from the transition from TIWB to Tax for SDGs in 2021 to the time of the evaluation in 2024.

The evaluation's geographical coverage includes the project's focus countries. It should also focus on the regional aspect of the project, covering all regional interventions led by the regional teams based at UNDP Regional Bureaus.

4. Evaluation Criteria and Guiding Questions

For the evaluation purpose and objectives, the criteria and guiding questions are below:

Table 2 - Criteria and Guiding Questions

Criteria	Guiding Questions
<p>A. Relevance Is the Intervention doing the right things? The extent to which the intervention objectives and design respond to global and national needs, policies and priorities and those of beneficiaries and partner institutions, and continue to do so as circumstances change</p>	<p>(i) To what extent has the project responded to the priorities and the needs of target beneficiaries (governments) as defined in the project document? (ii) To what extent is the project relevant to the specific needs of its clients in supporting their sustainable development and financing efforts? (iii) To what extent is the Theory of Change of the project still relevant? (iv) To what extent is the project strategy relevant and provides the most appropriate route towards expected results (v) How does the relationship between the TIWB component and the Tax for SDGs component function in Tax for SDGs countries?</p>
<p>B. Coherence How well does the intervention fit? The compatibility of the intervention with other interventions in a country, sector or institution.</p>	<p>(i) To what extent is the project relevant to complementary agendas in non-tax and tax-adjacent fields (e.g., G20, FfD, UNDP Moonshots, INFF, UNDP Public Finance offer)? (ii) To what extent are the activities harmonized and duplications avoided with other relevant projects or partners or actors? (iii) To what extent has Tax for SDGs improved the capacities of national partners on key topics related to tax and the SDGs? (iv) To what extent did the project promote South-South/Triangular cooperation? (v) How does the division of labor and responsibilities between OECD and UNDP function in practice? (vi) How do the different levels of the UNDP organization (country coordinator, regional teams, etc.) interact and coordinate in the implementation of the project?</p>
<p>C. Effectiveness Is the intervention achieving its objectives? The extent to which the intervention achieved, or is expected to achieve, its objectives, and its results, including any differential results across groups.</p>	<p>(i) To what extent has progress been made towards the project's goals? Is the project on track to achieve intended results at the outcome and output levels? (ii) In which areas does the project have the greatest achievements? How can the project build on or expand these achievements? (iii) In which areas does the project have the least achievements? How can they or could they be overcome?</p>

	<p>(iv) Have there been any unexpected outcome-level results achieved beyond the planned outcome?</p> <p>(v) To what extent did the project increase tax administrations' capacity to tackle tax avoidance, evasion, and IFFs, and strengthen resource mobilization?</p> <p>(i) To what extent the work contributes to the broader governance agenda, including impacts on social contract and trust in institutions. What key internal and external factors contributed to or impeded the project's achievements?</p> <p>(ii) What is the expenditure ratio between HQ level and regional/country level staff, and what are its implications?</p> <p>(vi) What are the reasons behind any significant unspent budget,</p> <p>(vii) How are funds allocated between Norwegian and Finnish contributions, and between TIWB and Tax for SDGs components?</p>
<p>D. Efficiency</p> <p>How well are resources being used? The extent to which the intervention delivers, or is likely to deliver, results in an economic and timely way.</p>	<p>(i) To what extent has the project delivered, or is likely to deliver, its intended results in a timely manner?</p> <p>(ii) To what extent were the project's strategies and management structure efficient in achieving its goals?</p> <p>(iii) Were resources (funds, human resources, time, expertise) sufficient and allocated strategically to achieve outcomes?</p> <p>(iv) Was the process of achieving results efficient, and were resources effectively utilized?</p> <p>(v) What is the added value of the project's approach for influencing sustainable taxation reforms?</p>
<p>E. Sustainability Will the benefits last?</p> <p>The extent to which the net benefits of the intervention continue or are likely to continue.</p>	<p>(i) To what extent did UNDP establish mechanisms to ensure the sustainability of the programme?</p> <p>(ii) How well-equipped is the project to deal with risks that could impact its long-term viability?</p> <p>(iii) To what extent do countries own the project implementation, and how deeply is the project embedded at the country level?</p> <p>(iv) What are the project's future needs, & what is the likelihood of securing support from donors to meet these needs?</p> <p>(v) What key factors require attention to improve the prospects for sustainability and replicability of project outcomes?</p> <p>(vi) To what extent have partners committed to provide continuing support to sustain the programme results?</p>

	<p>(vii) Insights to inform future stage of work on tax and public finance for SDGs</p> <p>(viii) What are the project's future needs, and what strategies could effectively secure support from current and potential new donors to meet these needs?</p>
F. Gender and Social Inclusion	<p>(i) How has the project incorporated GESI considerations in its work with tax administrations and governments?</p> <p>(ii) To what extent has the project promoted gender-responsive and socially inclusive tax policies and practices?</p>
G. Country Case Studies For select 1-2 countries for in-depth examination)	<p>(i) Feedback from government counterparts</p> <p>(ii) UNDP-OECD cooperation at country level</p> <p>(iii) Coordination with other development partners</p> <p>(iv) Review of design and process in countries where Tax for SDGs is just starting</p>

Evaluation Methodology:

The evaluation methodology will adhere to the United Nations Evaluation Group (UNEG) Norms & Standards. The evaluation will be carried out by an independent consultant who will adopt an integrated approach involving a combination of data collection and analysis tools to generate concrete evidence to substantiate all findings. Evidence obtained and used to assess the results of project's support should be triangulated from a variety of sources, including verifiable data on indicator achievement, existing reports, evaluations and technical papers, male and female stakeholder interviews, focus groups, surveys and site visits where/when possible.

The evaluation methodology suggested here is indicative. The final decisions about the specific design and methods for the evaluation should emerge from consultations with the programme unit, the evaluators and key stakeholders about what is appropriate and feasible to meet the evaluation purpose and objectives and answer the evaluation questions, given limitations of budget, time and data. The evaluation consultant should propose the final methods and data collection tools as part of the inception report.

Suggested methodological tools and approaches may include:

- Document review: Review of all relevant documentation, e.g. project documents, ToC and RRF, programme and project quality assurance reports, annual work plans, quarterly and annual reports, monitoring reports and highlights of project board meetings.
- Interviews and meetings with key stakeholders (men and women) in-person and online and gathered from focus groups discussion, which would provide an opportunity for more in-depth analysis and understanding of the project.
- Surveys and/or questionnaires where appropriate.
- Triangulation of information collected from different sources/methods to enhance the validity of the findings.

5. Expected Deliverables

The following deliverables are expected:

Table 2 - Criteria and Guiding Questions

#	Deliverables	Description	Due date
1	Workplan and methodology	<ol style="list-style-type: none"> 1. Develop a detailed timeline for the entire evaluation process 2. Create an assessment framework, including a list of stakeholders to be interviewed 3. Outline the evaluation approach and methodology, incorporating initial desk review findings 	3 days
2	Evaluation Inception report	<ol style="list-style-type: none"> 1. Propose detailed methodology, including data collection and analysis methods 2. Provide a schedule of tasks, activities, and deliverables 3. Outline the report structure: format and table of contents 4. Explain your understanding of the project and its Theory of Change 5. Include a draft evaluation matrix 6. Obtain approval from the evaluation commissioner, manager, and project team 7. Include a plan for conducting 1-2 country case studies, potentially including site visits 	5 days
3	Evaluation Matrix	<ol style="list-style-type: none"> 1. Finalize the evaluation matrix with: <ul style="list-style-type: none"> • Key evaluation criteria and indicators • Main questions and sub-questions • Data sources and collection methods • Analysis tools and methods to assess project performance 	2 days
4	Evaluation debriefings	<ol style="list-style-type: none"> 1. Conduct preliminary analysis of collected data <ul style="list-style-type: none"> • Present initial findings to the project team, advisory and reference groups, and other key stakeholders • Gather feedback to inform the draft report 	15 days
5	Draft Evaluation Report	<ol style="list-style-type: none"> 1. Write a comprehensive report including: <ul style="list-style-type: none"> • Major findings based on data analysis, including insights on country-level dynamics and the relationship between TIWB and Tax for SDGs components • Initial recommendations • Incorporate feedback from debriefings 2. Submit for review by quality assurers and key stakeholder 	2 days
6	Final evaluation report	<ol style="list-style-type: none"> 1. Revise the draft based on received feedback 2. Ensure all sections are sufficiently detailed and meet quality standards 3. Include specific, measurable, achievable, and relevant recommendations 4. Create a recommendation table for the executive summary 	8 days

7	Audit Trail Form	<ol style="list-style-type: none"> 1.Document all comments received on the draft report 2.Detail how each comment was addressed in the final report 3.Submit as an annex to the final report 	8 days
8	Presentation of the final evaluation report	<ol style="list-style-type: none"> 1.Prepare a concise presentation summarizing key findings and recommendations 2.Deliver a remote presentation to key stakeholders 	2 days

6. Payment schedule

Candidates shall quote a lump-sum “all-inclusive” fee for the completion of each deliverable. The term “all-inclusive” implies that all costs (professional fees, communications, consumables etc.) that could be incurred by the IC in completing the assignment are already factored into the lump-sum submitted in the proposal. Payments shall be done upon verification of completion of deliverables and approval by the consultant’s supervisor.

Schedule of payments

Deliverables/ Outputs	Percentage	Due date
1st Payment - 1st ,2nd and 3rd Deliverable	30%	2 weeks after the contract is signed
2nd Payment - 4th Deliverable	30%	5 weeks after the contract is signed
3rd Payment - 5th, 6th, 7th and 8th Deliverable:	40%	9 weeks after the contract is signed

In the event of unforeseeable travel not anticipated in this TOR, payment of travel costs including tickets, lodging and terminal expenses should be agreed upon between the respective business unit and the Individual Consultant prior to travel and will be reimbursed. In general, UNDP shall not accept travel costs exceeding those of an economy, most direct, round-trip ticket. Should the IC wish to travel on a higher class he/she should do so using their own resources.

7. Implementation Arrangements

The Evaluation Commissioner will be the SFH Director. The Evaluation Commissioner has appointed an Evaluation Manager (SFH Strategy and Knowledge Specialist) for this evaluation who will safeguard the independence of the evaluation exercise and ensure quality of evaluation. The Evaluation Commissioner is accountable for the quality and approval of final terms of reference, final evaluation reports and management response before final submission to the Evaluation Resource Center (ERC).

The Evaluator will report to the Evaluation Manager from Sustainable Finance Hub, who will oversee and support the overall evaluation process. Evaluation Manager is the Evaluation focal point of the Hub and who is not the programme or Project manager. He or she will safeguard the independence of evaluation; provide evaluator with administrative support and required data and documentation; Liaise with the programme or project manager throughout the evaluation process; connect the evaluator with wider programme unit, senior management and key evaluation stakeholders and ensure a fully inclusive and transparent approach to the evaluation; he or she will review and approve inception reports, comment on draft evaluation reports, circulate to stakeholders for consolidation of comments to finalize it. He or she will facilitate the project team to develop management response and key actions to all recommendations.

The Evaluation Commissioner and Evaluation Manager will work in close collaboration with the Tax for SDGs team, especially the Project Manager, who will provide all the required data, documentation, contact and support with the day-to-day coordination with different stakeholders. The Project Manager will also provide comments and clarification to the inception and final reports etc. as per the evaluation guideline.

In addition, the Project Manager will be involved in the evaluation to contribute to and coordinate the provision of inputs and ensure the successful completion of the evaluation. Project manager will support to establish evaluation reference group (advisory role) with key project partners where needed. He will provide inputs/advice to the evaluation manager and evaluation reference groups on the detail and scope of the terms of reference for the evaluation and how the findings will be used. He will provide the evaluation manager with all required data and documentation and contacts/stakeholders list etc. He will provide comments and clarifications on the terms of reference, inception report and draft evaluation reports. He will ensure that the evaluation report is timely disseminated to all the stakeholders including the project steering committee. He is responsible for the implementation of recommendations and initiating key management actions.

The Project team will be responsible for logistic and coordination support to the evaluators; providing required information, stakeholder contact details, as well as relevant documentation.

Global projects management and quality assurance (from GPN) review the TOR, Inception report and final report to ensure they met UNDP evaluation guidance requirements.

Independent evaluator's role is to fulfill the contractual arrangements under the terms of reference; develop inception report, including an evaluation matrix, in line with the terms of reference UNEG norms and standard

ethical guidelines; draft report and brief evaluation manager, project manager and stakeholders on the progress and the key findings and recommendations; finalize the evaluation, taking into account consideration comments and questions on the evaluations report. Evaluators' feedback should be recorded in the audit trail.

8. Duration of the Work/ Evaluation Activities and Timeframe

This assignment is anticipated to be completed by October 2024, with the start point of the project being as soon as the consultant is appointed. This assignment is on a part-time, homebased, and output basis. The expected level of effort for the evaluation consultant is approximately 45 working days.

9. Required skills and experience

Education:

1. Master's degree in evaluation, international development, relevant political or social science, economics or closely related field is required.
2. Academic/professional background in economics, law, political science, public policy, taxation, or related field is an asset.

Professional experience:

1. Extensive project review experience (at least 5 years) of development programmes or projects related to taxation, economics, development, or a related field, including of large, regional or global programmes and using a Theory of Change approach.
2. Project review and evaluation experience within the United Nations system, particularly UNDP supported projects is required.
3. A minimum of 3 years of relevant professional work experience in tax/fiscal policy, tax administration processes, public finance reforms, and management is desirable.
4. The candidate must possess knowledge of current debates regarding taxation, financing for sustainable development, and the 2030 Agenda in developing and transition economies.
5. Experience with results-based management, evaluation methodologies, and programme/project monitoring approaches is required.

Language requirements:

Excellent spoken and written English language skills required.

10. Consultant independence

The consultant should not have participated in the project preparation, formulation, and/or implementation (including the writing of the Project Document) and should not have a conflict of interest with the project's related activities.

11. Evaluation ethics

This evaluation will be conducted in accordance with the principles outlined in the UNEG 'Ethical Guidelines for Evaluation' which are available here: <http://www.unevaluation.org/document/detail/102>. The consultant must safeguard the rights and confidentiality of information providers, interviewees and stakeholders through measures to ensure compliance with legal and other relevant codes governing collection of data and reporting on data. The consultant must also ensure security of collected information before and after the evaluation and protocols to ensure anonymity and confidentiality of sources of information where that is expected. The information knowledge and data gathered in the evaluation process must also be solely used for the evaluation and not for other uses without the express authorization of UNDP and partners.

ANNEX 2:

LIST OF DOCUMENTS REVIEWED

UN Documents

Addis Ababa Action Agenda of the Third International Conference on Financing for Development (Addis Ababa Action Agenda). The final text of the outcome document adopted at the Third International Conference on Financing for Development (Addis Ababa, Ethiopia, 13–16 July 2015) and endorsed by the General Assembly in its resolution 69/313 of 27 July 2015.

Quality Checklist for Evaluation ToR and Inception Report. New York: United Nations Evaluation Group (UNEG), June 2010. <http://www.uneval.org/document/detail/608>

Norms and Standards for Evaluation. New York: UNEG, June 2016. <http://www.unevaluation.org/document/detail/1914>

UNEG Handbook for Integrating Human Rights and Gender Perspectives in Evaluations. New York: UNEG, August 2014. <http://www.uneval.org/document/detail/1616>

UNEG Quality Checklist for Evaluation Reports. New York: UNEG, June 2010. <http://www.unevaluation.org/document/detail/608>

United Nations Development Programme (UNDP) Documents

UNDP Strategic Plan. 2018-2021. New York: UNDP, October 2017. <https://undocs.org/DP/2017/38>

Induction Package for UNDP Evaluators

Tax For SDGs Documents (including Tax Inspectors Without Borders Documents)

UNDP Tax for SDGs Initiative, Inception Meeting – Project Evaluation, 4 October 2024

Project Document, UNDP Tax Project/ Tax Inspectors Without Borders (TIWB), 3 May 2021.

The Tax for the Sustainable Development Goals Initiative, Annual Report 2023

The Tax for the Sustainable Development Goals Initiative, Annual Report 2022

OECD/UNDP (2022), Tax Inspectors Without Borders - Annual Report 2022, OECD, Paris, <http://www.tiwb.org/resources/reports-case-studies/tax-inspectors-without-borders-annual-report-2022.htm>

OECD/UNDP (2024), Tax Inspectors Without Borders – Annual Report 2024, OECD Publishing, Paris, <https://doi.org/10.1787/8968125d-en>

Tax for SDGs Country Engagement Plans (CEPs)

- Angola
- Armenia
- Bhuta
- Botswana
- Colombia
- Comoros
- Congo
- Eswatini
- Gabon
- Ghana
- Honduras
- Kenya
- Lebanon
- Maldives
- Namibia
- Nigeria
- Nigeria (Amendment)
- Rwanda
- Seychelles
- Sri Lanka
- Tanzania
- Togo
- Uzbekistan
- Zimbabwe

Other Materials

Ministry for Foreign Affairs of Finland. August 2023. Evaluation: Evaluation of Finland’s Initiatives Focused on Enhanced Domestic Revenue Mobilization (DRM): Final Report.

ANNEX 3:

LIST OF INTERVIEWS

Name	Designation	Unit	Organization or Country
Ben Dickinson	Deputy Director, Centre for Tax Policy and		OECD
Marcos Roca	Team Lead - TIWB Secretariat		OECD
Emeka Nwankwo	Senior Manager, Member Services		African Tax Administration Forum
Vito Furnari	Head of Unit		Italian Revenue Agency
Henrik Lund	Head of Office for International Projects	Swedish Tax Agency (Skatteverket)	Sweden
Piran Lynn-Smith	Capacity Building Unit	HM Revenue and Customs	United Kingdom
Toril-Iren Pedersen	Assistant Director - Head of Section for	Norwegian Agency for Development	Norway
Peter Henriksen Ringstad	Senior Adviser, Department for	NORAD	Norway
Petra Yliportimo	Team Leader, Financing Capacity of Developing	Ministry of Foreign Affairs	Finland
Timo Voipio	Senior Adviser, Financing Capacity of	Ministry of Foreign Affairs	Finland
Anya Schiffrin	Director of Technology, Media, and		Columbia University
Stefanie Rauscher	Coordinator, Secretariat of the International Tax	Addis Tax Initiative (ATI)	GIZ
Chenai Mukumba	Executive Director	Tax Justice Network Africa (TJNA)	
Panayiotis Nicolaidis	Director of Research	EU Tax Observatory	
Abdul Muheet Chowdhary	Senior Programme Officer - Tax		South Centre
Amina Ebrahim	Research Fellow, focal point for Domestic		UN University World Institute for
Nora Lustig	Professor and Director of the Commitment to		Tulane University

Name	Designation	Unit	Organization or Country
Simon Moshy	National Coordinator Tax for SDGs	UNDP CO	Tanzania
Emmanuel Mahinga	Deputy Director of ICT	Tanzania Revenue Authority	Tanzania
Sweetbert Soka	Legal Officer (TIWB focal person)	Tanzania Revenue Authority	Tanzania
Vagisha Gunasekera	Economist	UNDP CO	Sri Lanka
Azusa Kubota	Resident Representative	UNDP CO	Sri Lanka
Oyintare Abang	National Coordinator Tax for SDGs	UNDP CO	Nigeria
Halima Shehu	Ag. Director, Research and Statistics	Federal Inland Revenue Service	Nigeria
Angel Fadahunsi	Head, Human Capital Management	Federal Inland Revenue Service	Nigeria
Diana Quiroga Veloza	National Coordinator Tax for SDGs	UNDP CO	Colombia
Lia Avagyan	National Coordinator Tax for SDGs	UNDP CO	Armenia
Tigran Tshorokhyan	SDG Innovation Lab Lead	UNDP CO	Armenia
Delgernan Tumurtogoo	Programme Analyst	UNDP CO	Mongolia
Enkhbat Баасандорж	Tax Policy Department	Ministry of Finance	Mongolia
Odonchimeg Tsedenbal	Head of Transfer Pricing Division, Tax Audit and	General Department of Taxation	Mongolia
Sam Shivute	Commissioner General	Namibia Revenue Agency (NamRA)	Namibia
Varsha Singh	Commissioner General	Seychelles Revenue Commission	Seychelles
Nissa Joseph	Institutional Transformation	Seychelles Revenue Commission	Seychelles
Cheryl Barra	International Cooperation	Seychelles Revenue Commission	Seychelles
Regina Chinamasa	Commissioner General	Zimbabwe Revenue Authority (ZIMRA)	Zimbabwe
David O'Sullivan	Lead, Fiscal policy	Global policy unit	World Bank

Name	Designation	Unit	Organization or Country
Ceren Ozer	Senior Economist	Global Tax Program and the Platform for	World Bank
Caroline Lombardo	Chief, International Tax and Development	DESA	UN
Andrew Okello	Deputy Division Chief	Fiscal Affairs Department	IMF
Thomas Beloe	Director	SFH, PBBS	UNDP
Ahtesham Khan	Head of Tax for SDGs	SFH / Tax for SDGs	UNDP
Nina Stranzenbach	Global Coordinator TIWB	SFH / Tax for SDGs	UNDP
Laila Abdul Latif	Technical Specialist - Tax for SDGs,	SFH / Tax for SDGs	UNDP
Francine Pickup	Deputy Director	BPPS	UNDP
Aroa Santiago	Gender Specialist in Inclusive Economies	BPPS	UNDP
Saied Sulaiman	Regional Programme Specialist, Tax for SDGs	RBA, SFH / Tax for SDGs	UNDP
Rita Sciarra	Team Leader Inclusive Growth	RBLAC, SFH	UNDP

ANNEX 4:

EVALUATION INSTRUMENTS

ELECTRONIC MAIL SURVEY

Request for completion of brief survey for evaluation of Tax for SDGs project (including TIWB)

As part of UNDP's normal processes, the Sustainable Finance Hub has commissioned an evaluation of the Tax for SDGs Project, including Tax Inspectors Without Borders.

The goal of the review is to learn about what has been accomplished through the project, what has worked well, and what has not worked as well. Lessons from this review will be used to help UNDP and its partners in future work around the world.

The independent evaluator is Lawrence Robertson who is working as an IC for UNDP.

As part of the evaluation, I hope to learn from you from your knowledge and experience with the project and its activities through a brief survey through MS forms. The survey is going out to all of the Tax for SDGs National Coordinators and other key Country Office Staff where UNDP has worked with the Tax for SDGs Project (unless interviews are planned with these staff for the evaluation).

The information collected will only be used for the review. I will not use this information in a way that identifies you as an individual in the report. Participating in the e-mail survey is entirely voluntary and that you have the right to **stop completing the survey and not return the survey** at any point without consequence.

If you have any questions for me about the evaluation survey, please inquire via e-mail to Lawrence.Robertson@undp.org. Should you have any issues with the content of the survey or process, please contact Tiina Turunen through tiina.turunen@undp.org.

Please complete the survey by 25 December.

Thank you for your work with the Tax for SDGs project and for contributing to the evaluation.

Introduction and Consent

Do you agree to answer the question in the survey under the following conditions:

1. The information will only be used for the evaluation and not in a way that identifies you as an individual in the report. Participation in the e-mail survey is entirely voluntary and you have the right to stop completing the survey or not return the survey at any point without consequence.

Do you understand and agree to these conditions?

- Yes
- No

Background

2. How many months over 2022 to 2024 have you been working with the Tax for SDGs project in your country?

- less than 6 months,
- between 6 months and a year.
- 1 year to one and a half years
- more than 1.5 years

Relevance

3. How relevant would you say the Tax for SDGs project is to supporting the needs of your national partners in domestic resource mobilisation (DRM)?

- extremely relevant
- very relevant
- relevant
- somewhat relevant
- not relevant
- don't know
- refuse to answer

4. How relevant would you say the Tax for SDGs project is to supporting the needs of your national partners in directing country financing towards meeting the sustainable development goals?

- extremely relevant
- very relevant, relevant
- somewhat relevant
- not relevant
- don't know
- refuse to answer

5. What are the main three factors that make the project relevant to the specific needs of your national partners in supporting DRM and sustainable development financing efforts in the country? Please list them

6. Projects also face challenges. Please list up to three factors that detract from the relevance of the project to the specific needs of your partners in the country.

Coherence

7. Please suggest up to three ways that UNDP could work with partners to increase the coherence of efforts to support DRM and sustainable development financing in your country?

Effectiveness

8. To what extent has the Tax for SDGs project succeeded in meeting the planned goals of the Country Engagement Plan in your country to date?

- exceeded targets
- completely met targets
- largely met targets
- met some targets
- not met targets
- not applicable
- don't know
- refuse to answer

9. How well does the Sustainable Development Hub at UNDP interact with and coordinate with you in the implementation of the project?

- extremely well
- very well
- well
- somewhat well
- not well
- don't know
- refuse to answer

10. How well do the regional staff of the Tax for SDGs project interact with and coordinate with you in the implementation of the project?

- extremely well
- very well
- well
- somewhat well
- not well
- don't know
- refuse to answer

11. Please list up to three of the greatest achievements of the project in implementation in your country?

12. How can the project build on or expand on these achievements?

13. In which areas does the project have the least achievements in your country?

14. How can challenges that impede project achievement in these areas be overcome?

Efficiency.

15. To what extent has the project been strategic towards achieving its goals in your country?

- very strategic
- strategic enough
- not strategic enough
- don't know
- refuse to answer

16. What three factors most contribute to the project being strategic?

Sustainability

17. How sustainable are the results of the Tax for SDGs programme to date in your country?

- very sustainable
- sustainable
- somewhat sustainable
- not sustainable
- don't know
- refuse to answer

18. What three key factors require attention to improve the prospects for sustainability and replicability of project outcomes?

Gender and Social Inclusion

19. To what extent has the project incorporated gender and social inclusion into its work with partners in your country?

- to a large extent
- to a moderate extent
- modestly
- not at all
- don't know
- refuse to answer

20. What three key factors could UNDP do going forward to productively increase attention to gender and social inclusion in DRM and sustainable financing efforts towards the SDGs? Please list

Lessons Learned

37. What do you see as the three main lessons learned for UNDP and your partners in your country from working with the Tax for SDGs project since 2022?

Recommendations

40. What do you recommend for future UNDP support for domestic revenue mobilization towards the SDGs from your experience with the Tax for SDGs/TIWB project? Please write your recommendations.

Thank you for your work with the Project and for contributing to the evaluation.

SEMI-STRUCTURED INTERVIEW GUIDE AND QUESTIONS

The introduction and consent note introduce the evaluator, the evaluation, and methods to participants in the evaluation to gather the explicit consent of people participating in the evaluation. The evaluator will recite the following to all prospective interviewees and get their explicit oral consent to participate in the evaluation.

Introduction and Informed Consent

Thank you for talking with me today.

My name is Lawrence Robertson. I am working independently for the United Nations Development Programme to conduct an evaluation of the work conducted by UNDP and its partners through the Tax for SDGs Project, including Tax Inspectors Without Borders. The goal of the review is to learn about what has been accomplished through the project, what has worked well, and what has not worked as well. Lessons from this review will be used to help the UN and its partners in future work around the world.

I hope to learn from you from your knowledge and experience with the project and its activities. The information collected today will only be used for the review. I will not use this information in a way that identifies you as an individual in the report.

I would also like to clarify that this interview is entirely voluntary and that you have the right to withdraw from interview at any point without consequence.

Are you willing to participate in this study? [Ensure that participant(s) verbally agree to participate]

Do you have any questions for me before I ask a list of questions to learn about your work with the project?

INTERVIEW QUESTIONS

[NOTE THAT NOT ALL QUESTIONS WILL BE ASKED TO IN ALL INTERVIEWS; INTERVIEWS WILL FOCUS ON THE AREAS AND QUESTIONS MOST RELEVANT TO INFORMANT'S KNOWLEDGE AND EXPERIENCE WITH THE PROJECT]

Relevance

To what extent has the project responded to the priorities and the needs of target beneficiaries (governments) as defined in the project document?

To what extent is the project relevant to the specific needs of its clients in supporting their sustainable development and financing efforts?

To what extent is the Theory of Change (ToC) of the project still relevant?

To what extent is the project strategy relevant and provides the most appropriate route towards expected results?

How does the relationship between the TIWB component and the Tax for SDGs component function in Tax for SDGs countries?

Coherence

To what extent is the project relevant to complementary agendas in non-tax and tax-adjacent fields (e.g., G20, FfD, UNDP Moonshots, INFF, UNDP Public Finance offer)?

To what extent are the activities harmonized and duplications avoided with other relevant projects or partners or actors?

To what extent has Tax for SDGs improved the capacities of national partners on key topics related to tax and the SDGs?

To what extent did the project promote South-South/Triangular cooperation?

How does the division of labor and responsibilities between OECD and UNDP function in practice?

How do the different levels of the UNDP organization (country coordinator, regional teams, etc.) interact and coordinate in the implementation of the project?

Effectiveness

To what extent has progress been made towards the project's goals?

Is the project on track to achieve intended results at the outcome and output levels?

In which areas does the project have the greatest achievements?

How can the project build on or expand these achievements?

In which areas does the project have the least achievements?

How can they or could they be overcome?

Have there been any unexpected outcome-level results achieved beyond the planned outcome?

To what extent did the project increase tax administrations' capacity to tackle tax avoidance, evasion, and IFFs, and strengthen resource mobilization?

To what extent does the work contribute to the broader governance agenda, including impacts on social contract and trust in institutions?

What key internal and external factors contributed to or impeded the project's achievements?

What is the expenditure ratio between HQ level and regional/country level staff, and what are its implications?

What are the reasons behind any significant unspent budget?

How are funds allocated between Norwegian and Finnish contributions, and between TIWB and Tax for SDGs components?

Efficiency

To what extent has the project delivered, or is likely to deliver, its intended results in a timely manner?

To what extent were the project's strategies and management structure efficient in achieving its goals?

Were resources (funds, human resources, time, expertise) sufficient and allocated strategically to achieve outcomes?

Was the process of achieving results efficient, and were resources effectively utilized?

What is the added value of the project's approach for influencing sustainable taxation reforms?

Sustainability

To what extent do countries own the project implementation, and how deeply is the project embedded at the country level? To what extent did UNDP establish mechanisms to ensure the sustainability of the programme?

How well-equipped is the project to deal with risks that could impact its long-term viability?

What are the project's future needs, & what is the likelihood of securing support from donors to meet these needs?

What key factors require attention to improve the prospects for sustainability and replicability of project outcomes?

To what extent have partners committed to provide continuing support to sustain the programme results?

Gender and Social Inclusion

To what extent has the project promoted gender-responsive and socially inclusive tax policies and practices? How has the project incorporated GESI considerations in its work with tax administrations and governments?

Lessons Learned

What do you see as the main lessons learned from the Tax For SDGs/TIWB Project?

Recommendations

What would you recommend based on your experience with the Tax For SDGs Project for future UNDP assistance in this area?

ANNEX 6:

SIGNED PLEDGE OF ETHICAL CONDUCT



By signing this pledge, I hereby commit to discussing and applying the UNEG Ethical Guidelines for Evaluation and to adopting the associated ethical behaviours.

INTEGRITY

I will actively adhere to the moral values and professional standards of evaluation practice as outlined in the UNEG Ethical Guidelines for Evaluation and following the values of the United Nations. Specifically, I will be:

- **Honest and truthful** in my communication and actions.
- **Professional**, engaging in credible and trustworthy behaviour, alongside competence, commitment and ongoing reflective practice.
- **Independent, impartial and incorruptible**.

ACCOUNTABILITY

I will be answerable for all decisions made and actions taken and responsible for honouring commitments, without qualification or exception; I will report potential or actual harms observed. Specifically, I will be:

- **Transparent regarding evaluation** purpose and actions taken, establishing trust and increasing accountability for performance to the public, particularly those populations affected by the evaluation.
- **Responsive** as questions or events arise, adapting plans as required and referring to appropriate channels where corruption, fraud, sexual exploitation or abuse or other misconduct or waste of resources is identified.
- **Responsible** for meeting the evaluation purpose and for actions taken and for ensuring redress and recognition as needed.

RESPECT

I will engage with all stakeholders of an evaluation in a way that honours their dignity, well-being, personal agency and characteristics. Specifically, I will ensure:

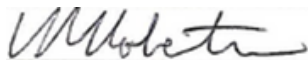
- **Access** to the evaluation process and products by all relevant stakeholders – whether powerless or powerful – with due attention to factors that could impede access such as sex, gender, race, language, country of origin, LGBTQ status, age, background, religion, ethnicity and ability.
- **Meaningful participation and equitable treatment** of all relevant stakeholders in the evaluation processes, from design to dissemination. This includes engaging various stakeholders, particularly affected people, so they can actively inform the evaluation approach and products rather than being solely a subject of data collection.
- **Fair representation** of different voices and perspectives in evaluation products (reports, webinars, etc.).

BENEFICENCE

I will strive to do good for people and planet while minimizing harm arising from evaluation as an intervention. Specifically, I will ensure:

- **Explicit and ongoing consideration of risks and benefits** from evaluation processes.
- **Maximum benefits** at systemic (including environmental), organizational and programmatic levels.
- **No harm**. I will not proceed where harm cannot be mitigated.
- **Evaluation makes an overall positive contribution** to human and natural systems and the mission of the United Nations.

I commit to playing my part in ensuring that evaluations are conducted according to the Charter of the United Nations and the ethical requirements laid down above and contained within the UNEG Ethical Guidelines for Evaluation. When this is not possible, I will report the situation to my supervisor, designated focal points or channels and will actively seek an appropriate response.



LAWRENCE R. ROBERTSON

14 NOVEMBER 2024

FINAL REPORT

EVALUATION OF
**THE TAX FOR SDGS
PROJECT**