TERMS OF REFERENCE

AFRICAN TAX ADMINISTRATION FORUM (ATAF)
DEVELOPMENT OF FINANCIAL SUSTAINABILITY STRATEGY

1. INTRODUCTION AND BACKGROUND

1.1 The African Tax Administration Forum (ATAF) is a pan African international tax organisation established in 2009, in Kampala, Uganda with a core mission of improving the capacity of African tax administrations for better domestic resource mobilisation, mainly through capacity building activities. Membership of ATAF across the African continent has over time grown from an initial number of twenty-five and currently stands at thirty-eight.

1.2 Member countries are required to agree to the ratification / accession to ATAF agreement to become members of ATAF. Membership fees are calculated based on the GDP of 2009 as set out in the table of ATAF’s rules and procedures. Other source of funding is from pool funders; specific funders; host country contributions and fees from training activities. ATAF’s management is now mandated to review its financial sustainability going forward.

2. STRATEGY OVERVIEW

Vision: To build efficient and effective tax administrations in Africa to become the leader on African tax matters, enhance economic development and improve the living standards of the people of Africa

Mission: To serve as an African network that aims at improving tax systems in Africa through exchanges, knowledge dissemination, capacity development and active contribution to the regional and global tax agenda.

2.1 Strategic objectives

A new set of strategic objectives have therefore since been defined to in line with its new vision, mission, mandate and values as follows:

- **Strategic Objective I** - Developing a sustainable, member-orientated African organisation on tax matters
 Outputs:
(i) ATAF’S responsiveness and flexibility as an organisation are strengthened and its governance structures are improved
(ii) The financial sustainability strategy is enhanced and rolled out
(iii) Member engagement mechanisms are strengthened to ensure membership mobilisation and recruitment
(iv) Corporate governance and financial frameworks to guide the operation of the organisation are implemented
(v) Continuous strategic review and impact assessment of ATAF activities are implemented

- **Objective II** - Fostering efficient and effective African tax administrations.
  Outputs:
  (i) Sustainable training formats have been institutionalised
  (ii) Appropriate technical assistance is offered
  (iii) Peer learning activities among the members are institutionalised
  (iv) Home-grown standards are developed and disseminated

- **Objective III** - Driving the knowledge hub on African tax matters
  Outputs:
  (i) Mechanisms to gather member inputs on Africa tax priorities are developed
  (ii) Knowledge that is demand-driven and based on home-grown solutions is produced
  (iii) Databases of existing knowledge, expertise and products are created, maintained and disseminated in a timely fashion

- **Objective IV** - Informing and influencing the regional and global dialogue as the African voice in the field of taxation.
  Outputs:
  (i) An approach to harness tax priorities of various international organisations, such as the African Regional Economic Communities (RECs), is implemented
  (ii) The ATAF Technical Committee Working Programme is established
  (iii) Mechanisms to present African positions in regional and global tax dialogue are implemented

3. **OBJECTIVE AND SCOPE OF CONSULTANCY**

The African Tax Administration Forum requires the services of a consultant to develop a financial sustainability strategy designed to manage risks as part of implementation of its Strategic Objective I and Output No 2.

Working closely with relevant key staff of ATAF, the consultancy will include review of ATAF’s current funding model and operating expenditure and recommend measures to minimize risks and reduce costs while maximizing revenue. The consultant should also benchmark similar organizations. The outcome of this process will inform the development of ATAF’s financial sustainability strategy.
4. BACKGROUND MATERIALS/DOCUMENTS

i) Strategic Plan 2016 - 2020
ii) Annual Reports 2014-2018
iii) ATAF’s rules and procedures
iv) Host country agreement
v) Donor agreements
vi) Supplier/Consultants agreements
vii) Financial and Procurement policies

5. REPORTING

Working closely with relevant ATAF staff, the Consultant(s) will report to Director: SPPME

6. OUTPUTS AND TARGETS

The consultant shall produce a comprehensive financial sustainability strategy to be used by ATAF’s management as follows:

1. First draft to be submitted 10 days after contract commencement date
2. Final draft to be submitted 28 days after contract commencement date

7. TIMEFRAME

The duration of the study shall involve 15 consultancy days.

8. QUALIFICATIONS AND EXPERIENCE

The minimum key competencies for the consultant are as follows;

- Proven experience in development of funding and financial sustainability strategies
- Knowledge of finances and operations of international organisations or similar institutions
- Demonstrate previous work/success in developing similar strategies and implemented successfully
- Ability to speak both English and French will be an added advantage