



TERMS OF REFERENCE

Assignment:	Technical Advisor
Contract Duration:	12 Months with possible extension
Delivery/Product:	Technical Support to the Implementing Team
Project Title:	Empowering citizenry agencies for strengthened public financial governance and sustainable growth in Tanzania
Location:	Dar es Salaam with possible travel to project sites in: Mpwapwa DC, Bahi DC, Mpimbwe DC, Tanganyika/Mpanda DC, Kilwa DC, and Ruangwa DC in Tanzania Mainland and in Mjini Magharibi A and Unguja North A in Zanzibar.

1. Background Information

WAJIBU Institute of Public Accountability (WAJIBU) in collaboration with Policy Forum is implementing a 30-month, European Union-funded action titled “Empowering Citizenry Agencies for Strengthened Public Financial Governance and Sustainable Growth in Tanzania”. The project aims to improve systems and state actors’ transparency and accountability and increase inclusive citizens’ participation in public financial accountability. This action will be implemented in Tanzania Mainland and Zanzibar.

2. About the Action:

Evidence shows that there are persistent weaknesses and gaps in the Public Financial Management (PFM) systems and practices. For instance, some state actors do not use the approved budget as a control tool, poor allocation of resources in line with national and international strategic priorities, poor efficiency in service delivery, limited transparency and accountability, low domestic resource mobilization, and limited meaningful citizen participation.

Similarly, WAJIBU’s Country’s Annual State of Financial Accountability Report (CASFAR)¹ 2022, showed that in Tanzania Mainland 6 out of 31 PFM indicators (equivalent to 19%) were rated the lowest D/D+². PEFA assessment conducted in Zanzibar indicated that 16 out of 31 PFM indicators equivalent to 52%

¹ Based on the World Bank’s Framework for assessing public financial management, https://www.pefa.org/sites/pefa/files/news/files/PEFA_Framework_English.pdf.

² WAJIBU - Institute of Public Accountability, (2022) Country’s Annual State of Financial Accountability, <https://www.wajibu.or.tz/>

were rated D/D+³, whereas most challenges identified in both Tanzania mainland and Zanzibar had a negative impact on the level of budget credibility and limited citizens' access to fiscal information. Despite an increase in the percentage of unqualified audit opinions from 96% in 2020/21 and eventually to 99% in the FY 2022/23 audit, there is low implementation of CAG's recommendations (39%), directives of the Public Accounts Committee (39.6%) and Local Authorities Accounts Committee (43%).

Domestic Resource Mobilization (DRM) in Tanzania faces significant challenges that hinder budget credibility. For instance, there are high illicit flows due to trade mis-invoicing⁴. This has resulted in the government consistently missing revenue targets as approved in the national budgets for the past five years. Tanzania has the lowest Tax-GDP ratio in East Africa at 12.5% compared to Kenya at 14.2%, Rwanda at 15.0%, Uganda at 13.7%, and Burundi at 18.0%. The tax-GDP ratio of 12.5% is below the target in the Five-Year Development Plan III of 14.4% in the financial year 2025/26. The low tax yield is compounded by a poor taxation regime with an unfriendly and inefficient system that burdens Small and medium-scale Enterprises, large-scale investors, and even relies heavily on the working-class income tax. According to the World Bank and the International Monetary Fund, a country with a tax-to-GDP ratio of less than 15% is often unable to finance its basic functions.

Furthermore, the Controller and Auditor General's (CAG's) 2021/22 reports indicated non-compliance with procurement procedures. This resulted in TZS 1.2 trillion nugatory expenditure, equivalent to 5.5% of the actual revenue collection of TZS 21.3 trillion through poor contract management during that year. The WAJIBU's CAG's reports analysis has highlighted indications of corruptive incidences whereby in FY 2021/22, a total of TZS 4.6 trillion, which is 15% of the approved national budget was indicated as red flags of a corruptive nature. This has been further exacerbated by the low implementation of CAG's recommendations and the directives of the Local Authorities Accounts Committee (LAAC) which were below 45% and 30% respectively, for the past five years. Government budget decisions are not sufficiently inclusive of taxation, debt, type, and quality of services.

The Open Budget Survey (OBS) emphasizes public access to central government budget information; formal opportunities for the public to participate in the national budget process; and the role of budget oversight institutions, such as the legislature and national audit office, in the budget process. Results of the OBS 2023 show that Tanzania's Open Budget Index score on transparency was 41/100, Public Participation was 13/100 and Budget Oversight was 43/100. The scores are all below Uganda, Kenya, and Rwanda and they are all below the Global Averages of 45/100 for Transparency, 15/100 for Public Participation, and 45/100 for Budget Oversight for each of the three key areas assessed.⁵

Similarly, media and CSOs have limited technical capacity to engage in meaningful dialogues on public financial management and the fight against corruption. This is partly due to the CAG's report and other PFM information being presented in an inaccessible form. CSOs and Media have limited capacity to comprehend and communicate this information. Few CSOs, including WAJIBU and PF usually meaningfully engage with the CAG's reports and provide simplified analysis to citizens and media. Most

³ The Revolutionary Government of Zanzibar (RGoZ), (2018) PEFA Assessment, <https://www.pefa.org/sites/default/files/assessments/reports/TZ-Zanzibar-State-Apr19-PFM-PR-SN-Public-with-PEFA-Check.pdf>

⁴ Policy Forum, (2023) Trade Mis-Invoicing: A Threat to Domestic Revenue in Tanzania, <https://www.policyforum-tz.org/sites/default/files/2024-01/Trade%20Mis%20Invoicing.%20A%20Threat%20to%20Domestic%20Revenue%20in%20Tanzania.pdf>.

⁵ International Budgeting Partnership, Open Budget Survey 2023; Tanzania, <https://internationalbudget.org/open-budget-survey/country-results/2023/Tanzania>.

media sensationalize superficial issues in the report while missing strategic and systemic issues, and analytical citizenry-engaging content. These weaknesses result in an inefficient PFM system to strategically and properly manage public resources to deliver quality social services.

It is against the narrated facts above, that WAJIBU and PF target actors from both the supply and demand sides of the public financial system. It will generate simplified and engaging public financial accountability information to strengthen fiscal governance literacy and support public participation through dialogue and engagement. It will also strengthen the capacity of media and CSOs to engage with decision-makers to influence and advocate for transparency and accountability. The action also aims to create citizens' agency with public financial accountability awareness, and the ability to question and challenge government key decisions.

Through a unique collaboration, the action intends to reach about 3 million people, particularly women, youth, and people with disabilities (1.6 million are women), which is 5% of the whole population of Tanzania mainland and Zanzibar, through planned interventions in the project areas.

The project will target;

- a. CSOs (4 National and 16 Subnational) as independent actors of good governance help ensure that governments are functioning in the public's best interest. The 16 subnational CSOs will be picked from the Regional CSOs networks whereby criteria for selection will include those who have experience in engaging in transparency and accountability initiatives. The 4 National CSOs will stem from the Policy Forum's Budget Working Group and Tax Justice Working Group considering the level of their efforts and experience in conducting national level advocacy.
- b. 400 Community Accountability Champions (Citizens) to be established by the action. They will be selected from citizens, particularly those from groups of women, youth, and people with disabilities in 8 districts where the action will be implemented as highlighted below,
- c. 40 Journalists from traditional media and new media technologies such as social media. 16 journalists will be selected from community radios, 8 journalists will come from 4 newspapers, 4 journalists from Television, 4 will come from National radio, social media platforms will include 4 journalists, and lastly, 4 social media influencers will also take part in this action.
- d. 8 Local Government Authorities 6 LGAs from Tanzania Mainland (Mpwawa DC, Bahi DC, Mpimbwe DC, Tanganyika/Mpanda DC, Kilwa DC and Ruangwa DC) and 2 from Zanzibar (Mjini Magharibi A and Unguja North A). The selection of these areas was informed by the gaps identified by WAJIBU and the Policy Forum in public financial governance. The gaps include budgets not being used as an internal control tool, weak revenue collection systems, procurement mismanagement, and inadequate implementation of CAG's recommendations over the years.
- e. 7 Parliamentary and House of Representatives Committees (Tanzania Mainland - Public Investment Committee, Public Accounts Committee, Local Authority Accounts Committee, Budgeting Committee and Governance, Constitution and Legal Affairs Committee and Zanzibar - Public Accounts and Budget Committees). Parliamentary oversight committees play a critical role in ensuring responsible and transparent Public Financial Management (PFM). The committees' primary responsibility is to hold the government accountable for planning, budgeting, spending, and delivering high-quality services.
- f. Oversight Institutions in Tanzania. The action will work with NAOT, OCAGZ, ZAECA, PCCB, and PPRA. Oversight institutions have limited statutory powers to enforce their recommendations.

There is also institutional secrecy for instance the annual performance report for PCCB is not publicly available. The oversight institutions provide limited checks and balances primarily because of layers of accountability and power imbalance between the appointing authority and legislature.

- g. Selected MDAs in Tanzania Mainland and Zanzibar (President Office–Regional Administration and Local Government (PO-RALG), Ministry of Finance (MoF), Ministry of Planning and Investment (MOPI), Ministry of Constitutional and Legal Affairs (MoCLA). These actors have the responsibility to ensure a strengthened inclusive citizen-centred public financial accountability for sustainable development and growth.

3. Project Objectives and Expected Outcomes

The overall objective of the action is to strengthen inclusive citizen-centered public financial accountability for sustainable development and growth in Tanzania. The action has three interrelated specific objectives/outcomes which are:

Specific objective 1: To generate and disseminate reliable, user-friendly information on public financial governance for citizens and non-state actors to engage in public debates and dialogues, influencing legal reforms and systems strengthening. This objective seeks to organize and empower citizens on PFM skills for inclusive public dialogues and champion policy and legal framework reforms to strengthen fiscal governance systems. State actors will be engaged with credible evidence to respond to the proposed systemic reforms.

Specific objective 2: To strengthen the capability of domestic accountability actors on public financial governance for effective citizen engagement. This objective is designed to enhance the capability of domestic accountability actors and citizens to play an active and leading role in demanding accountability and transparency from duty-bearers both at the national and local levels.

Specific objective 3: To convene CSOs, Media, and citizens' loose coalitions to engage with decision-makers to influence and advocate for transparency and accountability on public finance, domestic resource mobilization, and anti-corruption efforts. WAJIBU and Policy Forum will co-create strategies and use existing coalitions and platforms to advocate for the effective implementation of the oversight institutions' recommendations, improvement of service delivery, and financial governance at local and national levels.

4. The Assignment: Technical Advisory Support

WAJIBU – Institute of Public Accountability, in collaboration with Policy Forum, are looking for a qualified individual to provide technical advisory support to the implementing team. The technical advisor will support the team in one of the following areas:

- a. Project Monitoring, Evaluation, Learning and Reporting – with 6 days allocation every 3 months, and
- b. Project Operations and Financial Management – with 6 days allocation every 3 months.

The allocated number of days might be increased or reduced based on the actual workload and assigned tasks during the implementation.

5. The scope of the Assignment

The technical advisor's work will involve providing technical advice and guidance:

- a. To the Steering Committee and Technical Team on project implementation.
- b. On the overall performance of the project outcome.
- c. To the project implementation for the achievement of the project objectives.

6. Management, coordination and Deliverables

The management and coordination of the technical advisors will be under the Finance and Administration Manager of WAJIBU, who is the project coordinator. Tasks and deliverables of the assignments shall be determined by the project coordinators and communicated to the advisors through a formal email.

7. Desired Qualifications and Experiences of the Consultant.

Must be a Tanzanian with the following qualifications;

- a. Advanced degree (Master's or Ph.D.) in Economics, Public Administration, Finance, Governance or Political Science.
- b. Demonstrate experience in managing accountability projects funded by EU or EU member countries or similar funding sources.
- c. Proven experience in conducting baseline surveys, research, or evaluations, especially in governance and public financial management.
- d. Deep understanding of public financial governance systems, accountability mechanisms, and citizen engagement frameworks, particularly in Tanzania or similar contexts.
- e. Experience in working with or evaluating civil society organisations (CSOs), government agencies, or citizen-led initiatives related to financial transparency and governance.
- f. In-depth knowledge of Tanzanian socio-economic, cultural, and political dynamics and their implications for public financial governance and citizen empowerment.
- g. Strong skills in engaging diverse stakeholders, including government officials, CSOs, community leaders, and international development partners.
- h. Ability to work sensitively in diverse communities and maintain confidentiality and ethical standards in data collection and reporting.
- i. Ability to manage timelines, deliverables, and budgets effectively for a baseline study.
- j. Strong written and verbal communication skills in English and Swahili for clear reporting, presentations, and community-level interaction.

8. Bidding procedure:

All eligible individuals are required to submit:

- a. Updated Curriculum Vitae (CV) of the experts who will be involved in the assignment, specifying their role either on Project Monitoring, Evaluation, Learning and Reporting or Project Operations and Financial Management.
- b. Proposed daily fees for each of the expert to be involved in the assignment.

All reimbursable assignments to be conducted outside Dar es Salaam shall be covered by WAJIBU using its financial management policies and procedures.

9. Other Eligibility

All bids ***must*** be submitted with the following documents for eligibility check:

- a. Scanned copy of your TIN and other relevant registration certificates,
- b. Scanned copy of your Business Registration license,
- c. Scanned copy of your Tax Clearance Certificate for any of the past two years,
- d. Evidence of issuance of EFD or Fiscalized Tax Invoice.

10. How to bid

The documents should be submitted physically or via email by 20th June 2025 (10:00 am), and the opening of all bids will be at 10:30 am. Tender bidders are welcome for the tender opening. All documents should be addressed to:

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