



TERMS OF REFERENCES (ToR).

Assignment Title:	Resources Mobilization Efforts in Tanzania: Exploring Alternatives Ways to Borrowing.
Contract Duration:	30 working days (1 month).
Location:	Selected Regions in Tanzania Mainland,
Delivery/Product:	Research Report and Policy Brief.

1. About WAJIBU.

WAJIBU was founded to foster an environment that supports and promotes public accountability and good governance in Tanzania. In particular, the Institute believes that mobilizing public engagement with duty-bearers on issues of public accountability and good governance is key to consolidating the accountability level achieved so far in the country in the realization of poverty reduction and enhancement of future economic growth.

2. WAJIBU's Vision.

"To become the best think-tank institution in the country on Public Financial Accountability for poverty reduction".

3. WAJIBU's Mission.

"To apply the Public Social Accountability Monitoring (PSAM) analytical tool to ensure that there is proper public resources management and good governance in the country. This will be accomplished by enhancing effective public financial accountability through policy advocacy and research, capacity building, and citizen engagement while building WAJIBU as a strong public financial accountability think tank institution."

4. The Terms of Reference.

Under outcome three and the specific output three of its Strategic Plan 2021-2025, WAJIBU intends to influence changes in policy and practice to improve the environment of PFA in the country. Therefore, quality research and rigorous policy analysis which generates data and evidence for the advocacy work is key. In 2024, WAJIBU will conduct research on, 'Resources Mobilization Efforts in Tanzania: Exploring Alternatives Ways to Borrowing' that will be contributing in improving domestic revenue collection that will help the country address the borrowing concerns.

4.1. Goal of the research

The goal of the research is to provide actionable recommendations for strengthening Tanzania's domestic tax collection for reducing budgetary dependency on external and internal borrowing.

4.2. Specific Objectives of the research

To attain the goal of the research, the specific objectives of the research are;

- i. To conduct a thorough review of the country's tax laws and regulations focusing on domestic tax revenue to identify existing gaps that hinder taxpayers' compliance and domestic revenue collection,
- ii. To conduct a thorough review of the country's tax collection systems to identify gaps that hinder taxpayers' compliance and domestic revenue collection,
- iii. To conduct a stakeholder survey to collect challenges in the country's legal framework and tax collection systems,
- iv. To provide recommendations to address gaps in the legal framework and tax systems to enhance domestic revenue collection.
- v. To Identify and document lessons and best practices to enhance domestic revenue mobilisation through the existing legal framework and systems.
- vi. To prepare a proposal for amendments to improve the Country's tax laws and regulations.

4.3. Expected outcome of the research.

The expected outcomes of the research are,

- i. A thorough review of the country's tax laws and regulations focusing on domestic tax revenue to identify existing gaps that hinder taxpayers' compliance and domestic revenue collection conducted.

- ii. A thorough review of the country's tax collection systems to identify gaps that hinder taxpayers' compliance and domestic revenue collection conducted.
- iii. A stakeholder survey to collect challenges in the country's legal framework and tax collection systems conducted
- iv. Recommendations to address gaps in the legal framework and tax systems to enhance domestic revenue collection provided.
- v. Lessons and best practices to enhance domestic revenue mobilisation through the existing legal framework and systems identified and documented.
- vi. A proposal for amendments to improve the Country's tax laws and regulations prepared.

5. Scope of work

The scope of work focuses on attaining the intended goal of the research of providing actionable recommendations for strengthening Tanzania's domestic tax collection for reducing budgetary dependency on external and internal borrowing. The goal will be achieved through the identified specific objectives in part 4.2 and its expected outcomes in 4.3. To this end, the consultant under this ToR will work to deliver the identified deliverables under part 10 of this ToR.

6. Methodology.

The consultant must be able to propose a relevant methodology of researching on "Resources Mobilization Efforts in Tanzania: Exploring Alternative Ways to Borrowing" by clearly identifying the use of a mixed approach of qualitative and quantitative data collection. The methodology must include data collection tools and techniques, sample and sampling procedures, geographical coverage, data analysis, and presentation techniques.

7. Qualification and experience of the consultant

It is desired that the recruited consultant (must be a firm) should have a team lead who possesses the following qualifications;

- i. Be a Postgraduate -preferably a (PhD) holder with a solid academic background and professional experience in the field of public finance and accounting, with expertise in governmental financial systems, taxation, budgeting processes, and fiscal accountability mechanisms.
- ii. Must have published national and international Peer Reviewed Journals and has engaged in at least three researches relating to Public Financial Management.

- iii. The consultant must have demonstrated work experience in research of a similar nature of not less than ten years.
- iv. Must have a deep understanding of international standards, frameworks, and best practices related to public financial accountability, such as those established by the International Monetary Fund (IMF) and the World Bank.
- v. Must have a proven track record of conducting research, publishing relevant articles, or contributing to policy discussions on public finance and accountability, with effective facilitation skills for guiding a diverse group of stakeholders through the collaborative development process.
- vi. The consultant has expertise and knowledge of the tax administration system in Tanzania.
- vii. The consultant must be registered by relevant authorities to undertake assignments of a similar nature.
- viii. Excel in creating an inclusive and participatory learning environment, fostering open communication and idea exchange. Strong interpersonal skills are crucial for building rapport with participants from various backgrounds.

8. Evaluation criteria

The evaluation of this assignment will cover three stages,

- a) Administrative and legal compliance,
- b) Technical evaluation in line with the requirements of the technical proposal - section 12.1,
- c) Financial evaluation in line with the requirements of the financial proposal – section 21.2.

The threshold for qualifying for financial evaluation is 80% of the technical evaluation

9. Duration of the study

The duration of this assignment is expected to be from **14th August to 30th September 2024**. This will include a validation meeting and submission of the final research report to WAJIBU.

10. Deliverables

The deliverables of the research will be as follows,

- i. Research report,
- ii. The data set of the respondents,
- iii. Detailed activity report of the research conducted,
- iv. Summary of key recommendations from the research findings,
- v. Policy briefs for advocacy,
- vi. PowerPoint presentation during the validation session.

11. Payment procedure:

The consultancy fee will be paid in four instalments as follows:

Instalment	
1 st instalment:	10% of the consultancy fee after signing the contract and submitting an inception report.
2 nd Instalment:	40% of the consultancy fee after signing the contract and submitting an inception report.
3 rd Instalment:	20% of the consultancy fee is payable after the consultant has submitted the first draft report.
4 th Instalment:	30% of the consultancy fee is payable after the consultant has submitted the final report.

12. Bidding procedure:

All eligible firms are required to submit the tender bidding document (technical and financial proposal) to WAJIBU. The tender bidding documents should include but not be limited to:

12.1. Technical Proposal:

The technical proposal for the assignment should contain in a minimum the following;

- i. Firm experience, reputation, and experience in previous similar assignments (research, report reviews, surveys, impact studies on public financial or social accountability are added advantages),
- ii. Understanding of the terms of reference, quality of the proposal & methodology,
- iii. Qualification of Key Personnel (Lead Consultant and Key Experts) on the assignment and especially on Public Financial Accountability topic in general.
- iv. A narrative concept for undertaking the assignment
- v. Description of the work plan for the assignment, and
- vi. Statement on the firm's commitment to complying with the safeguarding principles on protection from sexual exploitation, abuse and harassment (PSEAH).

12.2. Financial Proposal

The financial proposal for the assignment should contain in a minimum the following;

- i. Detailed Budget for implementing the assignment,
- ii. Scanned copy of your TIN and other relevant registration certificates,
- iii. Scanned copy of your Business Registration license,
- iv. Scanned copy of your Tax Clearance Certificate for the past two years, and

- v. Evidence of issuance of EFD or Fiscalized Tax Invoice.

13. Contact Address:

The tender bidding documents should be submitted physically in two hard copies technical and financial to WAJIBU's office by 12th August 2024 (10:00 am) and the opening of all bids will be at 10:10 am. Tender Bibbers are welcome for the tender opening event. All documents should be addressed to:

**Executive Director, WAJIBU – Institute of Public Accountability
Rose Garden Road, 10 Tancom Street, Mikocheni,
P.O. Box 13486,
Dar-es-Salaam – Tanzania.
Email: wajibu.institute@gmail.com
Tell: +255 736 666 916.**