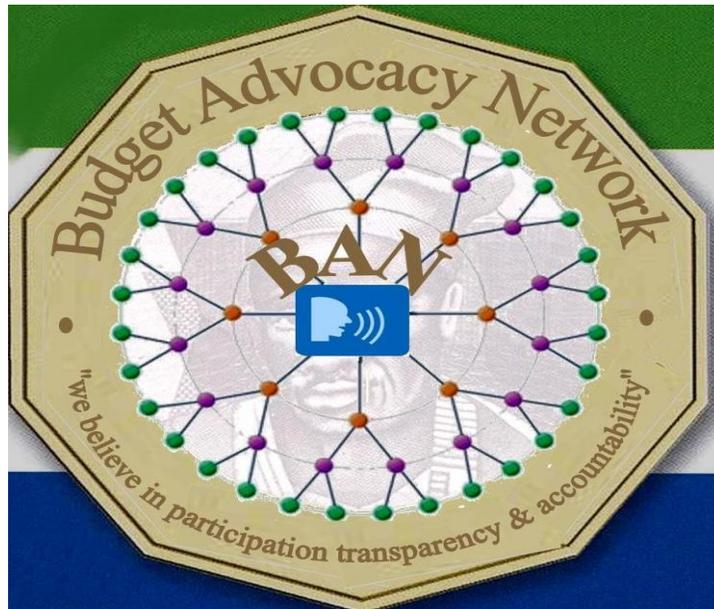


BUDGET ADVOCACY NETWORK



BAN STRATEGIC PLAN 2017-2021

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Who We Are

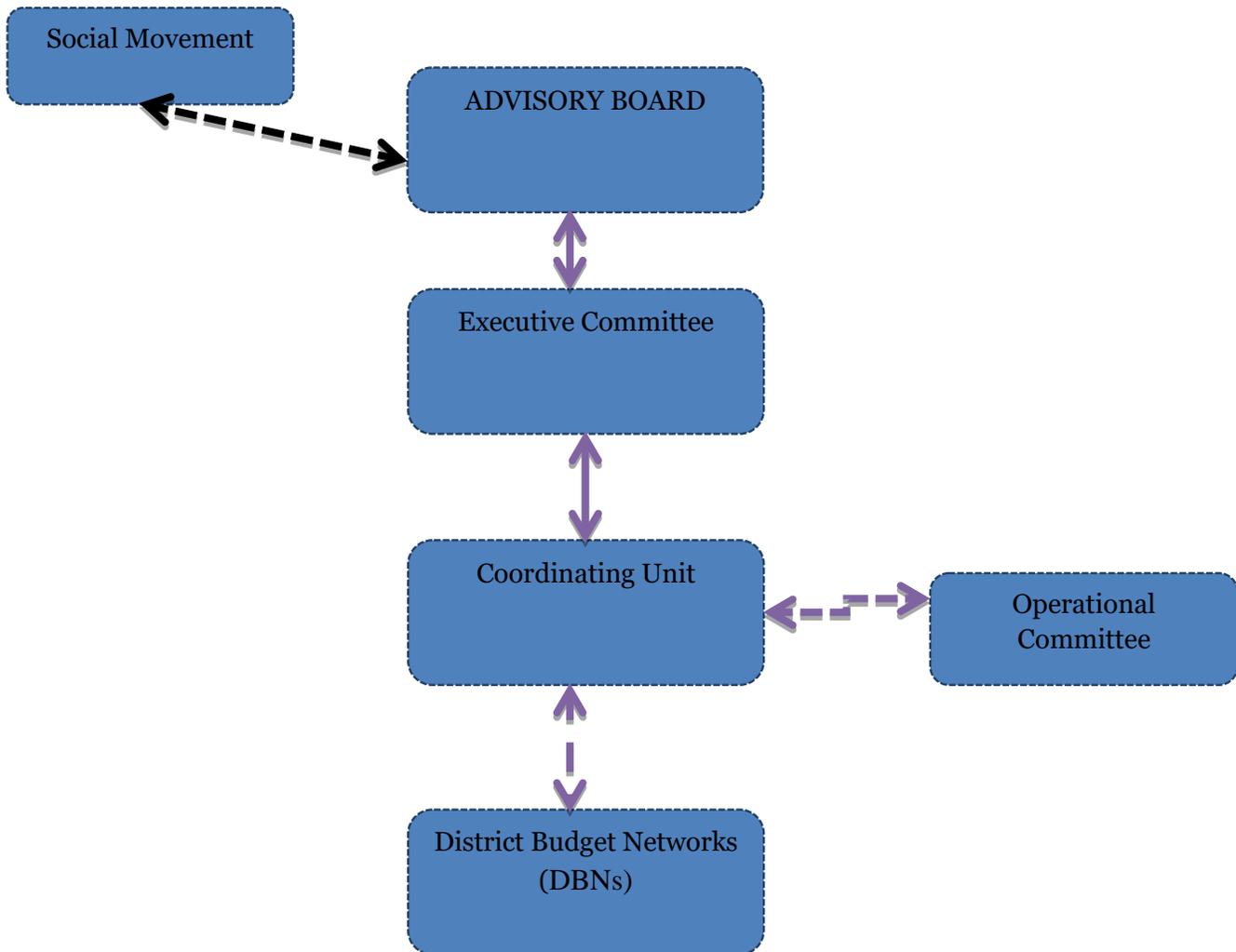
BAN consists of seven local and international civil society organizations. These are **National Accountability Group (NAG)**, **Campaign for Good Governance (CGG)**, **Network Movement for Justice and Development (NMJD)**, **Western Area Budget Education Advocacy Network (WABEAN)**, **Action Aid International Sierra Leone (AAISL)**, **Search for Common Grounds (SFCG)** and **Christian Aid (CA)**. The Budget Advocacy Network is organised around the three principles of the budget process i.e. participation, transparency and accountability. The purpose is to ensure greater inclusiveness in the national budget process; increase access to information; and improved government responsiveness geared towards achieving gender sensitive and pro-poor budgets and programmes. The ultimate aim of BAN is to have a social forum or social movement advocating on issues of equity and socio economic justice for the people of Sierra Leone. BAN members cooperate by sharing information, embarking on joint campaigning strategies, technical assistance of members, support to one another and undertaking joint fundraising initiatives and programs.

Organogram

The structure of BAN has at the apex an Advisory Committee which is responsible for independent oversight on BAN's operations; Executive Committee (EC), and below it the Operational Committee (OC). The Advisory Board is composed of all the chairs of the BAN members' Advisory Boards. The EC is composed of the heads of the different member organization and acts as the Board providing strategic direction to the organization. The Operational Committee consists of operational staff from member organization that support the coordination of the Coordinating Unit (CU) including planning, implementation and reporting. The Coordinating Unit, which is headed by a Coordinator, is responsible for coordinating activities and operations of the network. The coordinator is the secretary to the EC and also sits in all meetings of the OC and the EC. The CU also collaborates with other Budget Networks, Platforms and Agencies on general budget issues.

The District Budget Networks (DBNs) are selected groups of CSO members that support in ensuring citizens participation in budget formulation, execution, monitoring and reporting at the local level.

Figure 1: BAN's Organogram



Context

Sierra Leone has recorded impressive real GDP growth rates during 2007-15: an average of 5.3 per cent. The economy's growth rate of 15.2 per cent in 2012 and 21.50 in 2015 was faster than that of any other country in sub-Saharan Africa for those years. Yet despite this growth, insufficient resources are flowing to Sierra Leone's people, around 53 per cent of whom live below the national poverty line (which rises to 66 per cent in rural areas). In particular, the country is struggling to raise enough revenue to fund its development needs.

The tax incentives being granted by the government are one of the major reasons for Sierra Leone's low tax revenues. Previous years' budgets do not contain information on tax expenditures- costs associated with lost tax revenue from tax reliefs granted to various groups. Government data shows that the revenue losses from these tax incentives amount to close to 10% of GDP¹. In addition, revenue generation is complicated by the fact that both individuals and businesses, including the extractive industry resist paying taxes making Local Councils heavily rely on central government grants. In addition, the funds budgeted for by Local Councils do not materialise and when they do, they are often delayed.

Despite the inclusive participation promoted by the decentralisation process that in principle offers an official space for individuals to engage and scrutinise plans and budgets in the fourteen districts, the capacity and willingness by councils to allow this has remained low. Ward Committee meetings are rarely held and there is minimal space for citizens and civil society to influence the planning and budgeting process or worse still play an oversight role. Although the MOFED produces a Citizen Budget and have guidelines calling for public budget discussions and participation; participation rarely takes place. In the Districts, there is lack of community participation in both local and national planning and budgeting processes. In Ward Committees, only prioritisation and validation of needs is done. The District Budget Oversight Committee (DBOC) is accountable to the MOFED and does not communicate its findings to the public.

Most CSOs especially those at local level lack the capacity to carry out budget tracking and budget advocacy, which are essential tools in ensuring transparency and accountability in public management. This limits their capacity to monitor tax collection, revenue generation and spending by the national and local government. The media is also faced with constraints in terms of creating objective issues for public debates around issues of taxation and revenue generation. More importantly, the fact that most media houses get

¹ Audit Service Sierra Leone: Report on the Audit of the Management of the Ebola funds: May to October 2014", www.auditservice.gov.sl

their income through large advertisements from mining companies also exposes them to manipulation and corrupt tendencies.

In 2014 and 2015, Sierra Leone scored 31 and 21 on a scale of 0-100 in the Corruption Perception Index, ranking 119 out of 175 countries respectively.² Corruption is also rampant at the local level where the chiefdom governance is criticised for being too discretionary and corrupt, in particular, in relation to the mining and agribusiness companies since they function as the first point of contact for such investments.

Some of the progressive laws that have been enacted include the Freedom of Information Act (2014), the Local Government Act (2004), the Public Procurement Act (2004), the Anti-Corruption Act (2000) and the establishment of the Anti-Corruption Commission (AAC), Human Rights Commission, Ombudsman and the Electoral Commission. The Government of Sierra Leone also established a Treasury Single Account (TSA) that strengthened budget discipline, accountability and credibility by unifying accounts through which the Government is tracking all revenue and payments. However, adherence to these policies and legal frameworks has not been satisfactory over the years.

Sierra Leone has made some strides in terms of budget transparency and this is manifested in the Open Budget Index wherein Sierra Leone's scores increased from 39 in 2012 to 52 in 2015. This means that the Government of Sierra Leone provides the public with limited budget information. In addition, Government of Sierra Leone is weak in providing the public with opportunities to engage in the budget and also budget oversight by the legislature is also weak.

As watchdog of public finances, the Audit Service Sierra Leone acts as a critical link in enforcing the accountability of executive agencies to national and state legislatures and through them to the general public. Over the past years, little has been done towards the implementation of the Auditor General's Report, yet this is important to promote good governance, transparency in public finance and reduce money unaccounted for which

²<https://www.transparency.org/cpi2014/results>

would have been used to provide services for the poor people. The general lack of interest and knowledge among the citizenry has compromised the ability of the population to pressurize MDAs to implement the recommendations of the report.

Vision

The following encapsulates BAN’s vision: **“BAN envision a Sierra Leone where citizens are benefiting from transparent, participatory and accountable pro-poor policies and programmes that will improve their living standards”.**

Mission Statement

BAN’s mission seeks to **“build a social movement that advocates for effective service delivery”.**

Improving Our Work

Looking at our past, our hopes, aspirations, our mission and vision; we developed a framework on what we should continue doing, what we should stop doing and what we should start doing as follows;

Figure 2: Improving Our Work

What We Will Stop Doing



What We Will Continue To Do



What We Will Start Doing



Problem Analysis

In order to contextualise Public Finance Management as a sector we operate in, we analysed the status quo to design the image of the future “desired situation”. This process facilitated the identification of the appropriate strategies to employ to reach the desired situation.

Table 1: Problem Analysis

No.	Status Quo	Strategy	Activity
1	Limited Citizens Participation in Budget Processes	Building citizens and institutional capacities to actively participate on Budget Processes	<ul style="list-style-type: none"> -Organise trainings for CSOs and staff in the 14 Districts on budget analysis and advocacy -Organise training for CSOs and citizens (youths, WDCs and women’s groups) on budget process and monitoring skills -Organise and mobilise citizens groups around budgetary processes at district and national level. -Conduct research on issues around budget processes. - Organize trainings for citizens and CSOs on revenue mobilization - Organise accountability sessions with MoFED, local councils and MDAs. -Develop position papers and press releases around findings of the accountability issues. -Citizens and their budget radio programmes - Review and reflection processes
2	Limited competencies and	Experience sharing	-Conduct study tours to African countries on PFM for BAN members

	expertise of BAN members	and learning visits	e.g South Africa -Enrol on overseas trainings on PFM especially on the budgetary process for selected members to share the knowledge -Advanced training on PFM for BAN members
3	Unfair taxation	Advocate for review and enforcement of tax laws, policies and regulations	-Organise media campaigns at district and national levels. -Conduct dialogue forum with Local Councils on specific tax issues with NRA and MoFED. -Conduct research on issues such as transfer pricing, tax loss effects, etc. - Develop a compendium of all tax report and develop a national tax advocacy plan - Develop score card on revenue proposal on the budget speech. - Advocate for citizen oriented tax laws.
4	Narrow tax based for revenue generation	Advocate for more revenue generation for government	i. Conduct desk research on tax regimes ii. Community and town hall meetings on tax regimes iii. Capacity Building for BAN members on tax related issues iv. Launching of a Tax Justice Campaign <ul style="list-style-type: none"> • Using global campaigns like the IAC Day, International Tax Day, international public service day • Using multimedia approaches, traditional and

			<p>new (Facebook, WhatsApp)</p> <p>v. Producing policy briefs on findings of research; Holding policy dialogues</p> <p>vi. Develop a tax compendium reports</p>
5	Limited thematic competency of CSOs on PFM issues	Assign and develop competencies on core thematic areas of members	<p>i. Capacity needs assessment study for BAN members and partners</p> <p>ii. Conduct capacity building training for BAN members and partners and CSOs.</p> <p>iii. International Exchanges/ exposure/ conferences/ short term courses.</p> <p>iv. Mentoring and coaching</p> <p>v. Desk research on PFM</p> <ul style="list-style-type: none"> - Recurring Issues - Existing legal framework - Roles and responsibilities of stakeholders <p>vi. Development of a communication and Advocacy Strategy on PFM issues (tools, material, handbook)</p>
6		Effective engagement and participation in the entire budget process/ cycle.	<p>i. Effective participation in the entire budget process (meetings, participation in budget discussing, policy hearings etc, legislative engagement)</p> <p>ii. Engage MDAs before the budget preparation – formal/</p>

			<p>informal meetings</p> <p>iii. Conduct Budget Allocation Analysis and use the findings to engage Parliamentarians before the Budget Debate.</p> <p>iv. Conduct budget implementation monitoring for specific sectors (health, education, water i.e social services).</p> <p>v. Develop a compendium of all budget reports</p> <p>vi. Develop a score card, media campaign, citizen’s engagement on the auditor general report.</p>
7	Excessive Tax Waivers	Annual Study on Tax Waiver	<ul style="list-style-type: none"> • Develop score-card from the report • Develop policy briefs • Stakeholders’ engagement on the report (media, policy) • Use of social media to disseminate the report. • Monitoring the OGP commitment on tax waiver
8	Lack of people centred Local Citizens Budget	Development of Parallel Citizen Budget at local level for specific sectors and specific councils (FCC, BDC, KNCSS, Koinadugu, Bo,	<ul style="list-style-type: none"> • Formulation <ul style="list-style-type: none"> ○ Analysis and dissemination of the budget call circular. ○ Advocate for the adherence to the budget time lines. ○ Pre-outreach and soliciting citizens views on the budget. ○ Mobilise stakeholders (esp. CSOs, Media and DBOCs) to participate in the budget process (local and

		Kenema)	<p>national).</p> <ul style="list-style-type: none"> ○ Develop advocacy plan on the budget process. ○ Conduct community budget hearing. <ul style="list-style-type: none"> ● Enactment <ul style="list-style-type: none"> ○ Engagement with Parliament (relevant sub-committees) ○ Development of position papers and policy briefs. ● Audit <ul style="list-style-type: none"> ○ Development of cartoons of the Auditor General’s Report. ○ Advocate for the early/ timely preparation of the PAC Report on the AG’s Report ○ Advocate on the timely action by Attorney General on the PAC Report. ○ Constant media engagement on the Auditor General’s Report. ○ Empower DBN to disseminate audit information
9	Polarised / Politicised CSOs	Create an open safe space for non-politicised conversations	<ul style="list-style-type: none"> ● Coordination meetings with CSOs working on PFM on quarterly basis. ● Strategic meetings with Development Partners ● Harmonisation and sharing of information on PFM issues.

- Collate and harmonise PFM information
- Mapping of issues by organisations and orientation/

Our Theory of Change

Our Theory of Change was developed in a participatory workshop that involved BAN network members, key stakeholders, donors and implementing partners also through interviews thus allowing organisations with diverse experiences to think through the process. BAN’s Theory of Change represents a framework, which maps out how we plan on getting from present conditions to our vision of success. It is designed to encourage very clearly defined outcomes at every step of the change process. Our Theory of Change further reinforces that designing our work and systems, strategies and activities that support it is a collaborative process involving not only our members but also other key stakeholders.

Our Theory of Change is thus our consensus as network members about the problems we seek to solve, populations we seek to serve, strategies to implement and outcomes we expect to achieve. It connects us to our mission, strategies and actual outcomes while creating links between who is being served, the strategies or activities that are implemented and the desired outcomes.

Figure 4 below, depicts the key milestones and how to identify them while table 2 below is a description of the major components of our Theory of Change.

Below is a table summarizing our Theory of Change.

Table 2: Theory of Change Analysis

No.	Status Quo	Change we want to see	What we will do to see that change	Impact of change	How we will see that we have achieved our change
1.	Tax waivers	Be avoided as much as possible and the process should be open and transparent	<ul style="list-style-type: none"> -Study on amount lost through waiver -Develop card -Stakeholder engagement (parliament) -Use social media to disseminate information 	Effective service delivery	Increase in government financing of social sectors
2.	Citizen Budget is not people centered	<ul style="list-style-type: none"> - Citizens input into the budget -Engagement with Parliament and campaign -Develop Policy Brief for MPs Auditing -Cartoon of the Auditor 	<ul style="list-style-type: none"> -CSOs parallel budget to that of the National Budget. Analysis of the Budget Call Circular and disseminate 	Pro-poor issues factored fully in the National Budget	Citizens owning the process thereby contributing fully into the process.

		<p>General's Report</p> <ul style="list-style-type: none"> -Advocate for early preparation of the PAC Report -Lobby for Action by the Attorney General -Constant Media Engagement on the Auditor General's Report -Develop People's Budget for City Council 	<ul style="list-style-type: none"> -Advocate for the dissemination of budget timelines -Pre-research on selected issues prior to the budget call. -Mobilise stakeholders participation on the budget (CSOs, Media, DBOs) -Develop advocacy plan on the budget process 		
	Polarised/ Politicized CSOs	<p>More coordinated CSOs activities</p> <p>Coordinated meetings between PFM CSOs on a quarterly basis</p>	<ul style="list-style-type: none"> -Effective collaboration among CSOs -Networking, strengthening existing networks -Strategic meetings with Development Partners 	More input by CSOs on National issues	CSOs speaking as one voice on national issues

			-Harmonisation of information sharing on PFM issues		
Revenue mobilization -Cost Strategy Plan -Develop Fund Raising Strategy	Putting together winnable proposals	Fundraising strategy for BAN i.e Capacity building, Recruitment of research assistant	Winning proposals from non-traditional partners	-Increased revenue for BAN activities -Engagement processes at local level	
Limited thematic competency of CSOs on PFM issues	Enhanced knowledge and skills and right attitudes on PFM issues	-Scooping study on PFM issues -Design tools on PFM (Score cards, social Audits) -New communication s Strategy Conduct training on PFM -Coaching and mentoring state and	Effective and efficient service delivery hence value for money at all levels	-No. of trainers will knowledge and skills on PFM -PFM practices applied	

			non-state actors on PFM issues		
	Inadequate/ superficial budget analysis (from allocation to utilization level)	Proper resource allocation	<ul style="list-style-type: none"> -Deeper analysis focusing on the social sectors (national/ local level) -Strengthening capacity building on budget analysis 	<ul style="list-style-type: none"> -Improved standard of living -Effective and efficient service delivery -Increase government commitment to citizens 	<ul style="list-style-type: none"> -Increased no. of citizens accessing social services -Increased confidence on use of national social services -Decrease in maternal mortality rate -No. of people earning more.
	Narrow tax base for revenue generation	<ul style="list-style-type: none"> -Broaden progressive tax base - High compliance and enforcement of tax laws -Review current Act to expunge discretionary powers 	<ul style="list-style-type: none"> -Research and document tax gap -Advocacy and lobby for progressive tax -Campaign for tax equity 	<ul style="list-style-type: none"> -Increased resources for pro-poor service delivery. -Reduction of government dependency on 	<ul style="list-style-type: none"> -Social services delivered -Increase no. of citizens accessing social services.

				donor -Predictability of tax base fund	
Limited citizens participation in the entire budget process	-Inclusive national planning and budget. Any process that is pro-poor	-Building citizens and institutional capacity -Sustained engagement through research, monitoring, advocacy, etc on the budget process	Well informed and capacitated citizenry and institutions to actively participate/ contribute to the entire budgetary process.	Level of citizens participation in the budgetary process.	
Taxation	Equitable and progressive tax regime in Sierra Leone (both citizens and corporate entities)	Enforcement of existing tax laws through advocacy -Engage and advocate for a progressive taxation system for citizens	Improved service delivery in health, education, water and sanitation	- Level of budget allocations to health	
Limited competencies and	Improved expertise in the budget process i.e analysis,	-Build support of both staff and partners	-Evidence based advocacy that	-No. of advocacy issues that inform	

expertise around budget process – formulation, approval, implementation, and audit review	developing tools for tracking progress of implementation and packaging the advocacy information	through training -Development of appropriate tools -Experience sharing and learning visits	informs government’s planning and decision making -Pool of experts/ think tanks among partners	government planning and decision making in budget allocation. -No. of research conducted on budget related issues
Inadequate support to sustain the work of BAN	Increased resources	-Develop sustainability plans -Develop Communication and Advocacy Strategy	Effective, efficient and well-coordinated resource management	Available human, material and financial resources

Strategy for BAN

Table 3: BAN's Strategy for 2017-2021

No.	OBJECTIVES	ACTIVITIES	INDICATORS	BUDGET	TIMELINE (YEAR)				
					1	2	3	4	5
PRIORITY AREA 1: Capacity Development and Research									
1.	To build citizens and institutional capacities in budget processes and participation	Trainings for CSOs and staff in 14 Districts on Budget Analysis and advocacy	No. of CSOs and staff trained						
		Organise and mobilize citizens groups around budgetary processes at District and National Levels	No. of groups participating in budgetary processes						
		Conduct research on issues such as transfer pricing	No. of research reports produced						
2.	To improve thematic competencies of BAN members on PFM issues	Capacity needs assessment study for BAN members	Assessment Report						

		Conduct capacity training for BAN members and CSOs	Trainings completed						
		Desk research on PFM issues; existing legal framework, roles and responsibilities of stakeholders	Researches done						
		Development of a communication and advocacy strategy on PFM issues	Communication and Advocacy Strategy						
3.	Enhance BAN members' competencies through sharing and learning	Conduct Study tours to African countries on PFM for 3 BAN members	No. of BAN members participating in study tours						
		Carry out oversees training on the budgetary process	No. of BAN members attending oversees training						
		Advanced training on PFM for BAN members	Training completed						

		Organise accountability sessions with MoFED, Local Councils and MDAs	Accountability sessions completed						
		Develop position papers and press releases around findings of the accountability issues	No. of position papers & press releases						
4	To increase collaboration among CSOs and partners working on PFM issues	Coordination meetings with CSOs working on PFM on quarterly basis.	No. of Coordination meetings held						
		Harmonisation and sharing of information on PFM issues.	No. of activities done collaboratively						
		Mapping of issues by organisations	Database of issues by organisations						
		Strategic meetings with Development Partners	No. of Development Partners engaged						
PRIORITY AREA 2: Taxation And Revenue Generation									
5	To advocate for enforcement	Conduct media campaigns	No. of media						

	of existing tax laws	at District and National levels.	campaigns done						
		Conduct dialogue forum with Local Councils on PFM for 3 BAN members	No. of issues raised during dialogue sessions						
		Conduct researches on issues such as transfer pricing	No. of research studies completed.						
6	Lobby for a broaden tax based revenue generation	Conduct desk research on tax regimes	Research Report						
		Community and town hall meetings	No. of town hall meetings held						
		Capacity building for BAN members on tax related issues	No. of BAN members trained on tax related issues						
		Launching of a Tax Justice Campaign	Launch done						
		Using global campaigns like IAC Day, International Tax Day	No. of global campaigns held						

		-Using Multi Media Approaches, traditional and new (Facebook, whatsapp)	No. of issues raised during multi-media campaigns						
		Producing Policy Briefs on findings of research; holding policy dialogues	No. of policy briefs No. of policy dialogues						
7	Advocate for transparent and fair tax waivers	Produce an annual study on tax waivers	Annual study on Tax Waivers						
		Develop Policy Briefs	No. of policy briefs						
		Stakeholders' engagement on the report	No. of issues raised during stakeholder engagements						
		Use of social media to disseminate the report	No. of platforms used for disseminating report						
PRIORITY AREA 3: Citizens Participation, Transparency & Accountability									
8.	Advocate for a People	Formulation	Parallel Citizen						

	<p>Centred Local Citizens Budget</p>	<ul style="list-style-type: none"> • Analysis and dissemination of the budget call circular. • Advocate for the adherence to the budget time lines. • Pre-outreach and soliciting citizens views on the budget. • Mobilise stakeholders (esp. CSOs, Media and DBOCs) to participate in the budget process (local and national). • Develop advocacy plan on the budget process. • Conduct community budget hearing. 	<p>Budget at local level for specific sectors and specific councils (FCC, BDC, KNCSS, Koinadugu, Bo, Kenema)</p>						
		<p>Enactment</p> <ul style="list-style-type: none"> • Engagement with Parliament (relevant 	<p>No. of position papers produced</p>						

		<ul style="list-style-type: none"> sub-committees) • Development of position papers and policy briefs 	No. of policy briefs produced						
		<p>Audit</p> <ul style="list-style-type: none"> ○ Development of cartoons of the Auditor General’s Report. ○ Advocate for the early/ timely preparation of the PAC Report on the AG’s Report ○ Advocate on the timely action by Attorney General on the PAC Report. ○ Constant media engagement on the Auditor General’s Report. 	<ul style="list-style-type: none"> ○ Cartoons developed ○ Actions taken by the Attorney General in response to the PAC report ○ No. of media programmes engaging citizens on the Auditor General’s Report 						
9.	To promote effective participation in budget	Effective pmeetings, participation in budget	No. of participatory						

	analysis from allocation to utilisation	discussing, policy hearing etc	platforms for the budget process						
		Engage MDAs before the budget preparation – formal/ informal meetings	No. of MDAs engaged						
		Conduct Budget Allocation Analysis and use findings to engage Parliamentarians before the Budget Debate	No. of issues raised engagements with Parliament						
PRIORITY AREA 3: RESOURCE Mobilization and Organizational Development									
	To mobilize resources for BAN activities	Develop a fund raising strategy for BAN	1 Fundraising strategy						
		Develop sustainability plans	No. of sustainability plans						
		Develop communication and Advocacy Strategy	1 Communication and Advocacy Strategy						
		Recruitment of Research Assistant	No. of research assistants						

			recruited						
		Putting together winnable proposals	No. of projects receiving funding						

Stakeholder Matrix

Our stakeholders are actors with vested interest in our mandate, programmes and activities. They are people or organizations who either stand to be affected by our work or could make or break our mandate’s success. Our stakeholders may be winners or losers, included or excluded from decision-making, users of results or participants in our processes. We use stakeholder analysis to identify the key actors and to assess their key knowledge, interests, positions, alliances and importance related to our work. This will allow us to interact more effectively with our stakeholders and to increase support for our work. Through our analysis, we also detect and act to prevent potential misunderstandings about and/ or opposition to our programmes.

We use the information provided in our stakeholder matrix to develop and implement strategic communication, advocacy and negotiation plans.

Below is an explanation of our stakeholder matrix;

Table 4: Stakeholder Matrix Framework

HIGH	<p>HIGH POWER AND LOW INTEREST</p> <p>Stakeholders who stand to lose or gain significantly from the project BUT whose actions cannot affect the project’s ability to meet its objectives</p> <ul style="list-style-type: none"> • The project needs to ensure that their interests are fully represented in the coalition. 	<p>HIGH POWER AND HIGH INTEREST</p> <p>Stakeholders who stand to lose or gain significantly from the project AND whose actions can affect the project’s ability to meet its objectives</p> <ul style="list-style-type: none"> • The project needs to ensure that their interests are fully represented in the coalition. Overall impact of the project will require good relationships to be developed with these 	HIGH
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		stakeholders.	
LOW	<p>LOW POWER AND LOW INTEREST</p> <p>Stakeholders who do not stand to lose or gain much from the project AND whose actions cannot affect the project’s ability to meet its objectives</p> <ul style="list-style-type: none"> • They may require limited monitoring or informing of progress but are of low priority. They are unlikely to be the subject of project activities or involved in project management. 	<p>LOW POWER AND HIGH INTEREST</p> <p>Stakeholders whose actions can affect the project’s ability to meet its objectives BUT who do not stand to lose or gain much from the project</p> <ul style="list-style-type: none"> • They may be a source of risk; and you will need to explore means of monitoring and managing that risk. 	LOW

Table 5: Our Stakeholder Power Matrix

HIGH	<p>High Power and Low interest</p> <ul style="list-style-type: none"> • MDAs • Private sectors • IFIs (World Bank, IMF) • Parliament • Media • Local Council • Traditional Leaders • African Development Bank • Regional Bodies (AU, MRU, ECOWAS, ANCEFA) 	<p>High Power and High Interest</p> <ul style="list-style-type: none"> • DFID • Global Alliances • European Union • DANIDA • INGOs • Citizens 	HIGH
LOW	<p>Low power and low interest</p> <ul style="list-style-type: none"> • Media • SLANGO 	<p>Low power and high interest</p> <ul style="list-style-type: none"> • CSOs • Researchers 	LOW

<ul style="list-style-type: none"> • Religious Leaders • Chamber of Commerce 	<ul style="list-style-type: none"> • Citizens • DBOCs
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SWOT Analysis

Table 6: Swot Analysis

Internal	<p>STRENGTHS (Areas we are doing well or advantages of our organization)</p> <ul style="list-style-type: none"> • Well-coordinated secretariat. • Credible national outlook • Implementation can be monitored (Revised Procurement Act, New PFM Law) • Functional structure • Established linkages/ connections at District, national and international levels • Experienced/ competent staff with clear strategic thinking and commitment to change • Ability to mobilise people around the PFM work • BAN is focused 	<p>OPPORTUNITIES (External factors that may contribute to our organization and can build up your strengths)</p> <ul style="list-style-type: none"> • Telephone/ cellphones, whatsapp, radio, newspapers and availability of network members. • On-going partnership with AASL, IBIS, OXFAM for funding • Existing national, international laws and policies on PFM • Availability of specialist markets/ consultants at national and international level. • High level of recognition and appreciation of BAN's work by communities, CSOs and MDAs • CSOs invitation to public consultations at district level. • BAN has opportunity to look at fundraising strategy • Members of Parliament want capacity building on PFM issues. • Opportunity to interface (council meetings) • Increased donor interest in 	External
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		<p>Funding PFM issues</p> <ul style="list-style-type: none"> • INGOs willingness to collaborate with CSOs • Existence of new PFM law • Revised Public Procurement Act (2016) • Budget and PFM experts within and without • MoFED with expressed interest to work with BAN • Increased public interest on PFM issues • Thematic interest at regional level to reduce inequality through taxation • Increased access to Information Technology 	
	<p>WEAKNESSES (Areas to be improved)</p> <ul style="list-style-type: none"> • Weak linkage • Limited capacity to follow up on research findings and recommendations • Weak linkage with district networks and other CSOs • Limited resource base which has implications for continuity of programmes and retention of quality staff. • Limited logistical equipment especially vehicle which has implication for effective management and supportive supervision of partners. • Marketing of strategic plans • Over dependence on donor support for the funning of the secretariat • Weak coordination between and among members. • Lack of the requisite expertise on certain PFM issues. 	<p>THREATS (Potential problems/ risks caused by external factors that we may face)</p> <ul style="list-style-type: none"> • Sustainability of interest by partners (members) • Change of government which might not by in BAN’s ideas/ what it stands for • Low education level of target population and partners on PFM/ budgeting issues • The new NGO policy • The 1965 Public Order Act • Continued shrinking of donor funds • Present economic situation (Austerity measures) • Staff turn over in membership organisations • Unhealthy competition among CSOs for donor funding. • Polarised CSOs space • Anti-government relationship (not accepting BAN’s report or analysis) 	

Monitoring and Evaluation

This strategy will be subjected to a series of reviews and evaluations.

- Annual Review – BAN will conduct Annual Reviews of the Strategy. This will look at BAN's accomplishments, challenges and prospects for improvement.
- Mid Term Review – Mid way, BAN will employ the services of an independent consultant to do an evaluation of the strategy.
- End of Strategy Review – BAN will employ the services of an independent consultant to do an End of Strategy Review.