



## **BUDGET ADVOCACY NETWORK**

### **TERMS OF REFERENCE (TOR) FOR CONSULTANT TO UNDERTAKE REVENUE AND BUDGET CREDIBILITY ANALYSIS**

#### **Introduction**

The Budget Advocacy Network (BAN) in partnership with Christian Aid Sierra Leone, with support from the Irish Aid Programme Grant III, would like to contract a consultant to undertake a **Revenue and Expenditure Credibility Analysis**.

**Rationale** –Every year, the Government of Sierra Leone prepares a Government Budget and Statement of Economic and Financial Policies (Budget Speech) that is enacted into law by the legislative arm of government and thus becomes a legal instrument that gives power to the government to collect revenue and incur expenditures. This process is a legal requirement (Part VI of the 1991 Constitution and Parts IV and V of the Government Budgeting and Accountability Act, 2005), the latter of which has now been replaced with the Public Financial Management Act of 2016. Given this light, the Government’s Budget and Statement of Economic and Financial Policies is a document that explains how the Government plans to collect and spent money for a given period, usually three (3) years with indicative ceilings and budgeted figures for one (1) year. Budget figures, especially revenue and expenditure projections, should be based on reliable projections and the proposed revenue and expenditure priorities of the government. This analysis is intended to spot-check the credibility of the Government’s Revenue and Expenditure figures in the budget, and how that affects service delivery.

BAN is implementing the “**Action for Inclusive, Transparent and Accountable Budget System for Effective Service Delivery Project**”, in 3 Districts across Sierra Leone (Western Area Urban, Western Area Rural District, Bombali District Council, and the Kailahun District Council). As the title is self-explanatory, the overall purpose of the project is to contribute towards an inclusive, transparent, accountable, and peaceful Sierra Leone where citizens claim and enjoy rights.

## 1.2 Aim and Objectives of Analysis

The consultancy service aims to examine the extent, nature, causes, and consequences of deviations from approved budgets and policies.

The overall objectives include:

- To track the implementation of revenue proposals in 2020, 2021,
- To conduct credibility of the government's revenue and expenditure for the period (2020, 2021 and 2022) using the PEFA methodology
- To conduct ministerial budget credibility for health, education and Agriculture budget and expenditure
- Come up with specific recommendations on how to improve both the overall budget credibility and also that of the selected ministries.

## 1.3 Specific Task for the Consultant

The consultant is expected to undertake the following tasks/activities:

1. Track the implementation of the revenue proposal in the budget speech for 2020, 2021 and 2022
2. Analyse overall revenue and expenditure credibility for 2020, 2021, and 2022, comparing against performance in the recent PEFA assessment.
3. Give an update on the revenue collected as a % of GDP for 2020, 2021 and 2022
4. Carry out sector-level analysis of disbursements made to health, education, and Agriculture, highlighting linkages between budget disbursement/credibility and key health/education deliverables (e.g. free school provision).
5. Conduct interviews with key stakeholders about the above issue to gather views on why the variance especially the sectors mentioned
6. Share the final Excel files with BAN
7. Produce a detailed report stating the policy action to be taken to address any budget credibility issues highlighted in the report.
8. Develop a four-page policy brief.

## 1.4 Scope

This analysis is expected to cover the implementation of 2020, 2021, and, 2022 budgets. It will also look at the revenues collected and expenditures incurred by the government from January to December for each quarter in the period under review.

## Timeline and Deliverables

The analysis is expected to last for 3 weeks.

In summary, the expected deliverables of the assignment include:

- Short inception report
- Draft report
- Final report (following comments from the consortium)
- Policy Brief
- PowerPoint presentation of the summarized final report

## 1.6 Qualification and Experience of the Consultant/Firm

The Budget Advocacy Network is looking to hire a consultant with the following qualifications:

- Master's degree or an equivalent in Economics, Public Policy, Social Sciences, etc.
- Minimum 5 years experience in the field of Public Financial Management (PFM) and budgeting.
- Experience in budget preparation and analysis of the PEFA indicators/reports and other similar areas
- Very good written and communication skills, with examples of published work desirable.
- Ability to manage and analyze large datasets in Excel
- Experience in conducting similar assignments, either in Sierra Leone or elsewhere

**Interested persons or firms should forward their Expression of Interest (EOI) to:**

BAN office 96B Off Wilkinson Road Freetown or via email to [info@ban-sl.org](mailto:info@ban-sl.org) on or before 9<sup>th</sup> **May 2023**. Please include your CV and copies of the certificate.

PLEASE NOTE THAT NO PAPER APPLICATION WILL BE ACCEPTED.

Only shortlisted applicants will be notified. Women are strongly advised to apply