



# RISPFPG Project

## INDIVIDUAL CONSULTANT

### PROJECT COMPLETION REPORT (PCR)

Pretoria, South Africa



Pretoria, South Africa

© ATAF 2020

**TERMS OF REFERENCE FOR INDIVIDUAL CONSULTANT  
PREPARATION OF THE PROJECT COMPLETION REPORT (PCR) OF AFRICAN DEVELOPMENT BANK  
SUPPORT TO AFRICAN TAX ADMINISTRATION FORUM (ATAF).**

## 1. Introduction

1.1 In 2016, African Tax Administration Forum (ATAF) received a grant from the African Development Bank (AfDB) for the financing of The Regional Institutional Support Project on Public Financial Governance (RISPFPG). ATAF now intends to use part of the proceeds to finance the preparation of the Project Completion Report (PCR) of the project that is about to end.

### 1.2 Project basic data

**Project ID:** P-Z1-K00-059

**Grant No:** 2100155032416

**Approval date:** May 13, 2016

**Signature date:** 6 July 2016

**Effectiveness:** 23 August 2016

**Original closure date:** 31 December 2019

**Extended closure date:** 30 September 2021

### 1.3 Project Objective

The objective of the project is to promote efficiency, transparency and accountability in the management of public resources. It specifically aims at stepping up AfDB's support in strengthening budget and tax administration reforms through technical assistance, knowledge and advisory services and peer learning among community of tax administrations in Regional Member Countries.

### 1.4 Project Components

The AFDB project has two main components and these are i) *Improving tax administration capability to mobilize domestic resources for development finance* and; ii) Improving budget transparency and accountability, and quality of public investment within the budget allocation and execution process; ATAF specifically is implementing the first component of "*Improving tax administration capability to mobilize domestic resources for development finance.*" The project sub components are as follows;

#### (i) **Develop an effective taxation system for the informal sector.**

The objective is to deliver the following key products:

- A Guidebook for the effective taxation of the informal sector in Africa
- A Booklet of good Practices, success stories, and lessons learnt
- Policy Brief

#### (ii) **( Develop a network of policy advisors and tax administration officials.**

The objective is to bring together tax administrators and policy makers together to enhance collaboration between the two parties to improve ill-conceived tax incentives, illicit financial flows and poorly formulated laws. The following key products are expected

#### (iii) **Develop tool on taxpayers' education and integrity assurance program**

The objective is to enhance awareness as a means of empowering taxpayers to comply with their legal obligations. The project aims to facilitate the engagement of key stakeholders that will lead in developing specific tools and/or guidelines aiming at enhancing voluntary tax compliance as key towards domestic resource mobilization.

The following key products are expected

#### (iv) **Develop an effective approach to implement effective and efficient revenue administration ICT systems**

The objective is to deliver the following key products:

- A Guidebook on the efficient Implementation and maintenance of ICT Tax Systems in Africa
- A Booklet of good Practices, success stories, and lessons learnt
- A Checklist for the efficient Implementation and maintenance of ICT Tax Systems in Africa
- A Policy Brief

## **2. Objective of the assignment**

The objective of the assignment is to produce a Project Completion Report by providing an assessment of the implementation of the project according to its objectives with a view of providing feedback to the ATAF, the African Development Bank and other stakeholders.

The assessment would require the consultant to hold multiple interviews with the different stakeholders that have been involved in the project. That have benefited or participated in the different events. ATAF staff, tax administration staff and AfDB staff shall be interviewed.

Thus, the objective of the consultant's assignment is to assist ATAF to produce a report along this line in an AfDB approved format for PCRs. The consultant will be expected to prepare this report with the support of the ATAF project Experts. The report will present the achievements of the project by components and activities. It will also present an appraisal of stakeholders 'participation; project impact on tax administrations; gender involvement in implementation; and discuss issues such as sustainability of activities and the lessons learnt during implementation.

## **3. Specific Terms of Reference for the assignment**

The PCR report is expected to comply with the Bank's guideline of August 2012 (a standard template for this will be provided). The focus should be more on assessing the following four elements of the project: i) relevance, ii) effectiveness, iii) efficiency; and iv) sustainability. The report should also evaluate the performance of the Bank and the Borrower in supporting the implementation process of the project to draw appropriate lessons.

To the extent possible, the PCR should provide quantitative data to substantiate these assessments (evidence-based) and lessons learned should be clearly identified.

The PCR team will thus, review the overall status of implementation of the project, and the progress made towards the achievement of the project's development objectives, including the output indicators, as defined in the Project Appraisal Report (PAR). As a result, the expert will be required to coordinate and lead in the:

- Developing a detailed and comprehensive work plan for successful execution of the assignment. The workplan will be part of the inception report.
- Reviewing Project related materials to enhance his/her understanding of the Project and its context.
- Analyzing the progress that has been made towards achieving the objectives of the project, as indicated in the Results Based Logical Framework of the PAR;
- Reviewing and documenting the physical implementation achievements in terms of planned output targets by components;
- Documenting the achievements in the procurement of goods and services, including the implementation of project procurement plan;

- Assessing the project performance in respect of financial management, including the management of disbursement tasks, and efficiency of resource use;
- Consultation process of beneficiaries to evaluate development impact through interview of the implementing units and stakeholders;
- Assessing the project performance in terms of timely delivery of audit reports, report quality and efforts made to implement the recommendations of the Bank on Audit Reports;
- Discussions on any significant departures from the original financing and implementation plan, including any problems faced by ATAF in meeting its local funding obligations;
- Assessing the appropriateness of the financial conditions and covenants of the grant and their fulfilment by the parties concerned;
- Assessing the performance of the various parties involved in the project, i.e. the project management unit, consultants and the African Development Bank;
- Documenting of the socio-economic benefits of the project including benefits to women;
- Evaluating the achievements of the project in capacity building through training, and institutional reforms and infrastructure development;
- Reviewing the utilization and management of the project's funds, including adherence to internationally acceptable financial management practices;
- Presentation of the status of grant disbursement, grant commitments and unutilized balances of both components; and
- Analysing of the issues relating to resource flow during implementation, special account management and issues relating to project audit reports.

#### **4. Consultants deliverables**

The following key deliverables, among others will be expected from the Individual Consultant;

- An inception report that comprehensively demonstrates the Consultants' understanding of the assignment and the methodology to be taken highlighting tools to be used for data collection
- Draft project completion report based on the AfDB and acceptable to the Client
- Final Project Completion Report based on the AfDB format and acceptable to the Client

#### **5. Qualifications**

- The candidate must have a post graduate degree in either of the following: Development Economics, Project Management, Business Management, Accountancy, Public Finance Management or Sociology.
- Must have at least 10 years progressive working experience in project cycle management.
- At least five years experience in conducting evaluative studies or project completion reports with a proven track record in conducting assessments of similar nature.
- The candidate must be computer literate and with excellent report writing and communication skills in English.
- Previous work with multi-lateral development Banks in the same field will be an advantage.

#### **6. Duration of Assignment**

The assignment would be carried over a total of 30 days. This assignment will require the consultant to travel to the ATAF offices.

## **7. Responsibilities of ATAF**

ATAF will provide office space and support the consultant work. It will also pay the daily fees of the consultant. In light of the COVID-19 pandemic, working arrangement will be agreed to accommodate all parties and ensure the efficiency of the work.

ATAF will also provide documents to the Consultant e.g. PAR, The project concept proposal, quarterly and annual progress reports, monthly project reports from the consultants, Technical Annexes, Aide Memoires etc

## **8. Time schedule and reporting requirements**

The assignment is expected to be undertaken and completed within 4 weeks as follows;

<b>TIMELINE</b>	<b>OUTPUT</b>
By end of week 1	Inception Report
By end of week 3	Submission and presentation of draft Project Completion report
By end of week 4	Submission of Project Completion Report

## **9. Restrictions**

In addition to the standard conflict of interest restrictions specified in the engagement contract, all materials created under the assignment will remain the sole property of the African Tax Administration Forum. Reuse of the materials will require the formal, written approval from ATAF. The Individual Consultant shall have no material interests in any of the outputs of this project.

On the commencement of the project, the Individual Consultant will sign a statement of confidentiality that will bind the Individual Consultant to non-disclosure of any sensitive information that the Individual Consultant may possess knowledge of during the project.

## **10. Evaluation criteria**

<b>No</b>	<b>Description of evaluation criteria</b>	<b>Maximum points</b>
1	The Consultants (Auditor) understanding of the TORs through the methodology to be submitted with the Expression of Interest	25
2	The candidate must have a post graduate degree in either of the following: Development Economics, Agricultural Economics, Project Management, Business Management, Accountancy, Public Finance Management or Sociology.	10
3	Must have at least 10 years progressive working experience in project cycle management.	20

4	At least five years experience in conducting evaluative studies or project completion reports with a proven track record in conducting assessments of similar nature.	35
5	The candidate must be computer literate and with excellent report writing and communication skills in English.	5
6	Previous work with multi-lateral development Banks in the same field will be an advantage.	5