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1. BACKGROUND INFORMATION

1.1. Partner country

The Republic of Zambia.

1.2. Contracting Authority

The National Authorising Officer of the European Development Fund (NAO), Ministry of Finance, Republic of Zambia.

1.3. Country background

Zambia is a large, landlocked and strategically located country on the central plateau of the southern African region. Its low-density (13 persons per square kilometre on average) and sparsely distributed population, estimated at 17.9 million, is growing rapidly at 2.9% per year. With 53.4% of its population under 18, Zambia is one of the world's youngest populations by median age. Although one of the most urbanised countries in sub-Saharan Africa, the majority of people (62%) lives in rural areas, depending on subsistence agriculture for their livelihoods.

Zambia achieved lower middle-income status in 2011. In recent years, Zambia's economic performance has slowed down, with a real GDP growth contracting from 4% (2018) to 1.4% (2019), reflecting a decline in mining sector activity as well as a severe drought impacting both agricultural output, and hydro-electric power generation. Economic diversification is still a key development challenge. Benefiting from abundant natural resources. Africa's second-largest copper producer, Zambia remains resource dependent with copper accounting for more than 70%¹ of export earnings, while Mining and quarrying only employs 2.4% of the population².

Zambia is at high risk of external debt distress³, following a sharp rise in public debt resulting in debt service costs crowding out other spending lines and affecting foreign exchange reserves. Inflation is high, and has been above the Government's target band of 6-8% since May 2019⁴. The Kwacha is under severe pressure depreciating by 30% against the US Dollar in the first 2 quarters of 2020, reflecting the unresolved macroeconomic challenges associated with debt service costs, rising debt levels and rising fiscal deficits. The COVID-19 pandemic has exacerbated Zambia's macroeconomic vulnerabilities and triggered the first recession in 20 years. The economy is projected to contract by 4.2% in 2020⁵ in a context of high inflation. The services sector, which was the country's key driver of growth (growing by 3.5% in 2019), is the sector most adversely affected by the pandemic.

¹ Annual Economic Report 2019 – Ministry of Finance

² 2019 Labour Force Survey Report

³ Joint World Bank-IMF Debt Sustainability Analysis. August 2019

⁴ The Monthly Bulletin, vol. 209, August 2019, Zambia Statistics Agency

⁵ Monetary Policy Committee Statement – August 2020

The extractives-based growth in the past decade has not significantly contributed to poverty reduction. Poverty in the country is severe and inequality between urban and poor areas is high. With a Gini index at 57.1⁶, Zambia is amongst the five countries with the highest income inequalities in the world, while 57.5% of the population lives below the international \$1.90 poverty line.

Zambia is striving to transform into a prosperous middle-income nation by 2030 (National Vision 2030). The Vision 2030 is implemented through a series of five-year National Development Plans (NDPs), the current being the Seventh National Development Plan (7NDP 2017-2021). The 7NDP core objective is to create a diversified and resilient economy for sustained growth and socio-economic transformation, driven by agriculture, mining and tourism. It uses an integrated (multi-sectoral) planning approach, articulated through five strategic development areas or pillars, which are: Economic Diversification and Job Creation; Poverty and Vulnerability Reduction; Reducing Developmental Inequalities; Enhancing Human Development; and Creating a Conducive Governance Environment for a Diversified and Inclusive Economy. The 7NDP commits to improve public finance management and recognises “Improved transparency and accountability” as a critical outcome. It proposes to achieve this outcome by strengthening transparency and accountability mechanisms, including the oversight function of the National Assembly, as well as by strengthening public financial management, by promoting accountability and transparency in the use of public resources, to ensure prudent use of resources.

The National Indicative Programme (NIP) for the 11th European Development Fund (EDF) for the period 2014 to 2020, seeks to support the government in attaining equitable and sustainable growth anchored in the principles of good governance mutually enshrined in the Vision 2030 and consistent with the Cotonou Agreement. The NIP recognises three key sectors of cooperation namely, (i) energy, (ii) agriculture and (iii) governance. Interventions in the governance sector aim at supporting Government to address systemic weaknesses and consolidate progress by continued and sustained efforts in capacity development, including in the area of budget execution.

1.4. Current situation in the sector

Zambia has embarked on a series of successive PFM Reforms to improve transparency, accountability and efficiency. The PFM reforms in Zambia are anchored in the Ministry of Finance, but spread through line ministries, accountability agencies (like the office of the Auditor General), and National Assembly and has strong backing of the Cabinet. Development partners are actively engaged in support the Government’s PFM reform agenda since 2000. PFM is under intense scrutiny in Zambia. With Cooperating Partners’ support, a number of fiscal diagnostics have been implemented in the past few years, including the Public Expenditure & Financial Accountability Assessment (PEFA); the Tax Administration Diagnostic Assessment Tool (TADAT), the Public Investment Management Assessment (PIMA), the Supreme Auditing Institutions Performance Management Framework SAI PMF, the Report on observance of standards and codes - Accounting and Auditing (ROSC AA), and a Debt Management Performance Assessment (DeMPA). These diagnostic tools have been used to develop the last iteration of the PFM reform strategy - the Public Finance Management Reform Strategy 2019 to 2022 (PFMRS 2019-2022), aiming at “restoring credibility to the budget, and ensuring that every

⁶ Source: <https://data.worldbank.org/indicator/SI.POV.GINI>

expenditure from the budget achieves sound value for money”. It applies a holistic, systemic view of the PFM system to strengthen PFM management as well as transparency and accountability mechanisms, two key strategies of the 7NDP. The fourth PEFA assessment⁷ (earlier assessments were done in 2005, 2008, 2012) reported relatively strong performance for almost all the performance indicators (PIs) for policy-based fiscal strategy and budgeting, and external scrutiny and audit. However, there has been relatively poor performance for almost all PIs for management of assets and liabilities, and predictability and control in budget execution. Budget reliability, transparency of public finances, and accounting & reporting have mixed results. Important deviations between approved budgets and actual expenditures are reported and the aggregate actual expenditure is often significantly higher than the approved budget. Budget releases are often delayed and payment arrears have been accumulating.

The Office of the Accountant General (OAG) has developed its 2017-2021 OAG Strategic Plan has the five years vision to establish "A dynamic audit institution that promotes transparency, accountability and prudent management of public resources". To contribute to “enhanced accountability, transparency and integrity of government and the public sector for the benefit of society” is a key objective of the strategy.

A number of reforms are also being implemented to strengthen the legal framework, support systems and PFM institutions to further enhance planning, budgeting and expenditure control. The reform of the legal framework includes the enactment of the Planning and Budgeting Bill and the revision of the Public Finance Act, the Public Procurement Act, as well as the Loans and Guarantees (Authorisation) Act. The Public Financial Management Act No. 1 of 2018 has been enacted in April 2018. These reform efforts present an opportunity for continued engagement and partnership in enhancing effectiveness, transparency and accountability in GRZ’s PFM.

The role of the National Assembly of Zambia (NAZ) in budgetary oversight has been increasing overtime. The NAZ is implementing its 2015-2019 Strategic Plan to facilitate and enhance its core functions of legislation, oversight, representation and budget approval. In this regard, Strategic Objective 3 of the Strategic Plan is to build the capacity of the National Assembly to effectively participate in the National Budget Cycle. Some of the strategies under Strategic Objective 3 are to: enact or revise legislation aimed at enhancing the effectiveness of Parliament in the National Budget Cycle; build capacity among Members of Parliament and Staff; and establishing the Parliamentary Budget Office. These and other reforms of Parliament are being implemented through the Parliamentary Reforms Programme (PRP) Department. The Clerk of the NAZ has a prominent role in spearheading the implementation of parliamentary reforms. In order to broaden the participation of the various stakeholders in the budgetary process, Parliament seeks to strengthen the collaboration between Civil Society Organisations (CSOs) and Parliamentary Committees.

1.5. Related programmes and other donor activities

The current "European Union Support to the National Assembly of Zambia II" project builds on the results achieved under the “Support to the National Assembly of Zambia” project, which was funded under the 10th European Development Fund Support Programme

⁷ Report on the Evaluation of the Public Financial Management System of Zambia - November 2017

to Public Finance Management, Accountability and Statistics Programme (Financing Agreement No. ZM/FED/022-712 - EUR 13 million).

A 4-year service contract of a total amount of EUR 3.6 million was implemented from September 2014 and supported the creation of the Parliamentary Budget Office, as well as developing the capacity of the Estimates Committee, the Public Accounts Committee and the Committee on Economic Affairs and Labour in their oversight function of the budget. The service contract ended in August 2018 and it is expected that this subsequent project will build on the results achieved.

This project is part of the “**Support to Effectiveness and Transparency in Management of Public Resources (EFFECT)**” Programme (FED/2017/039-020 – EUR 17 million), a new support programme financed under the 11th European Development Fund (EDF), which aims at improving accountability, transparency and effectiveness in the management of public resources and increasing domestic revenue mobilisation. The expected results are as set out below:

1. Parliamentary budgetary oversight function is reinforced.
2. Oversight of public spending by the National Audit Office⁸ (NAO) is improved.
3. Operations of the Anti-Corruption Commission (ACC) have improved and fight against corruption is reinforced.
4. Planning, budgeting and management of public resources is improved.
5. The revenue base is enhanced through improved domestic revenue mobilisation.

Result 1 is foreseen to be implemented through this project, complemented by a grant for budget monitoring and tracking by CSOs. Results 2 and 3 are foreseen to be implemented through grants with EU Member States' institutions, while Results 4 and 5 are foreseen to be implemented through indirect management with the German Development Cooperation (i.e. GIZ).

The foreseen contractor for this project should develop **close coordination mechanisms with the other components of the EFFECT programme**, in particular with the National Audit Office (NAO) and the Anti-Corruption Commission (ACC) in order to synchronise efforts in PFM accountability. In addition, under component 4 of the EFFECT programme, the Ministries of Agriculture, Health, and Energy and Water Development will receive specific support in budget planning and budget execution. The support to the related parliamentary portfolio committees through the project should therefore be provided in close coordination with GIZ. Support on gender-based budgeting should also be closely coordinated with GIZ.

Over the recent past, the National Assembly of Zambia has received support from various Cooperating Partners. The EU has been the main Cooperating Partner (CP) providing support to the Parliamentary Budget Office of the National Assembly of Zambia. Irish Aid has been supporting the promotion of public participation in the National Assembly processes, while the United Nations Development Programme (UNDP) has supported the enhancement of the capacity of the National Assembly. The German Government has been supporting the National Assembly with infrastructure development through the German Development Bank.

⁸ This refers to the Office of the Auditor General (OAG)

The Department for International Development (DfID) Southern Africa supported a regional peer learning and networking programme to strengthen budget processes in SADC countries. Zambia is eligible to benefit from peer-learning activities under this programme.

2. OBJECTIVE, PURPOSE & EXPECTED RESULTS

2.1. Overall objective

The overall objective of the project of which this contract will be a part is as follows: To improve the accountability, transparency and effectiveness in the management of public resources.

2.2. Purpose

The purpose of this contract is as follows: To enhance the parliamentary budgetary oversight function and public awareness of parliamentary activities and policy debates.

2.3. Results to be achieved by the contractor

- **Result 1:** The legislative scrutiny of the budget is improved.
- **Result 2:** The quality of analysis of the budget by the Parliamentary Budget Office and the technical Committees, and its execution is improved.
- **Result 3:** Gender sensitivity of the budget is enhanced.
- **Result 4:** Citizens' awareness of parliamentary activities and policy debates is enhanced.

3. ASSUMPTIONS & RISKS

3.1. Assumptions underlying the project

Assumptions common to the different components of the EFFECT programme are as follows:

- GRZ continues to support and fund PFM reforms in the framework of the Economic Recovery Programme.
- Effective leadership and continued commitment to PFM reforms by the Ministry of Finance, as well as support from other government institutions.
- GRZ will carry out prudent macroeconomic and monetary policies.
- The new constitutional provisions ensuring reinforced independence of oversight institutions are implemented by GRZ.

Assumptions specific to the Support to the National Assembly of Zambia II project include:

- The project helps to mobilise Members of Parliament to engage with budgetary processes.
- GRZ articulates and commits to reform plans such as presentation of the Budget and Planning Bill which produce demand for improved analysis.
- The new knowledge is rolled-over in the Committees.
- The Parliamentary Budget Office has adequate and qualified personnel.
- There is an institutional memory on methods, reports and there is an internal training programme / packages.
- The NAZ has established an official schedule for citizen and CSO consultations on the draft budget, execution and audit reports.

3.2. Risks

Risks are as follows:

- Limited political will to pursue the PFM reforms.
- Inadequate funding to support reforms.
- Political interference on accountability institutions restricts their capacity to fulfil their mandate.
- Lack of capacity and insufficient human and financial resources from GRZ.
- Inconsistencies in the support, poor coordination amongst the CPs.

4. SCOPE OF THE WORK

4.1. General

4.1.1. Project description

This project is part of the “Support to Effectiveness and Transparency in Management of Public Resources (EFFECT) programme”, financed under the 11th EDF.

4.1.2. Geographical area to be covered

The project will be implemented in Lusaka, at the National Assembly of Zambia.

4.1.3. Target groups

Target groups include staff of the National Assembly of Zambia primarily the Parliamentary Budget Office and Committee Clerks, as well as the Members of Parliament. More specifically, the project targets the five Finance Committees, namely: the Budget Committee; Public Accounts Committee; Committee on Local Government Accounts; Committee on Parastatal Bodies; and Committee on the National Economic, Trade and Labour Matters, as well as the three Portfolio Committees dealing with agriculture, energy and gender.

Depending on availability of funds, the target group could be extended. This will be determined on case-by-case basis and based on the relevance of the capacity-building activities for the proposed staff. Prior authorisation of the EU Delegation, through the National Authorising Officer of the European Development Fund (NAO), as the Contracting Officer, will be required.

4.2. Specific work

In order to achieve the above-mentioned expected results, the contractor will be required to implement the following activities⁹ :

- **Support to Finance Committees:** Continuation of the support provided under the 10th EDF for the Budget Committee (formerly Estimates Committee), Public Accounts Committee (PAC), Committee on Local Government Accounts, Committee on Parastatal Bodies, and Committee on National Economy, Trade and Labour Matters through training and capacity building.

Expected outputs include:

- Reviews/analysis of the annual budget proposals and of the Medium-Term Expenditure Framework (MTEF) by the Budget Committee;
 - Reviews/analysis of the Auditor General's Reports by PAC (National Accounts Reports), Committee on Local Government Accounts Reports (Local Government Accounts), Committee on Parastatal Bodies (Accounts of Parastatals) and special reports. Close coordination mechanisms should be established between the PAC and the National Audit Office and in particular with activities implemented under the EFFECT component supporting the National Audit Office;
 - Reviews/analysis of national and sector strategies costed in the MTEF and in the annual budget by the Budget Committee.
- **Support to the three Portfolio Committees dealing with agriculture, energy and gender** in their PFM functions in order for them to be able to analyse the financial aspects of sector policies, plans, budgets and performance. Close coordination mechanisms should be established with component 4 of the EFFECT programme on gender responsive budgeting and planning, as well as budget planning in the energy and agriculture sectors.

Expected outputs include:

- Reviews/analysis of sector strategies by Committees in the agriculture and energy sector;
- Reviews by Committees of the gender sensitivity of the budget (in line with gender-based budgeting, as developed by the Ministry of Finance).

⁹ Please also refer to the logframe of the EFFECT programme provided in Annex

- **Capacity building for staff of the Parliamentary Budget Office (PBO) and Committee Clerks**, including support to undertake macro-economic analysis, disaggregated budget analysis in relation to sectors, gender and geography as well as develop tools to monitor the implementation of National Development Plans (NDPs) and undertake bill costing. The contractor shall also undertake an institutional assessment of the PBO and provide recommendations for further enhancement/strengthening of the PBO.

Expected outputs include:

- Institutional analysis/review of the PBO;
 - Policy briefs on budget and responses by PBO to MPs request;
 - Budget analysis/reviews disaggregated by sectors, gender & geography;
 - Reviews by PBO of the NDP, including of sector strategies implementation and of the NDP implementation plan (Vol. II);
 - Bills costed.
- **Public awareness:** Strengthen citizens' participation in Parliamentary activities on Public Finance Management through public, Civil Society Organisations (CSOs) and media engagements (through, for instance, public hearings on the budget).

Expected outputs include: Networking activities and media briefings/events hosted by the NAZ.

- For all activities, the contractor should encourage and facilitate **exchanges between the European Parliaments** (EU and Member States Parliaments) **with Zambian Parliament** on PFM subjects, as well as with Parliaments of other African Countries.
- A **Knowledge & Information Management System** has been developed under the 10th EDF support programme. The contractor shall facilitate smooth operation of the system.
- **Support to the administrative management of a Programme Estimate.** The costs related to the organisation of training workshops and production of training materials will be covered by a Programme Estimate (PE), to be managed by the National Assembly of Zambia who will designate an Imprest Administrator (IA) and Imprest Accounting Officer (IAO). Administrative and technical support should be provided by the contractor to the IA and IAO to ensure the smooth implementation of the PE. The contractor should clearly demonstrate in the Organisation and Methodology how such support will be provided.

A multi-annual Programme Estimate should be approved before the mobilisation of the team. The contractor will therefore be requested to review the approved PE in line with the work plan of the inception report developed by the team, and propose any amendment deemed relevant for the implementation of the PE. These amendments should be discussed and agreed between the NAZ, the NAO and the EU Delegation. Should the PE not be approved by the time the team is mobilised, the contractor would be requested to provide support in drafting the PE.

- **Communication & visibility activities:** Communication and visibility of the EU is a legal obligation for all external actions funded by the EU. The contractor shall ensure the visibility and dissemination of the project's results. To this effect, the contractor shall develop a Communication and Visibility Strategy for the "European Union Support to the National Assembly of Zambia II" project within the first 6 months of the start of the contract.

The Communication and Visibility Strategy should present the proposed visibility activities, as well as a detailed budget. The Communication and Visibility Strategy must be submitted to the NAZ and to the EU Delegation for approval. All communication and visibility activities must be implemented in close coordination with the EU Delegation. The contractor should conform with the NAZ Communication Strategy.

The contractor must also comply with the latest Communication and Visibility Manual for EU External Action (see https://ec.europa.eu/europeaid/funding/communication-and-visibility-manual-eu-external-actions_en). Progress against visibility activities shall be included in the regular reporting on the project.

The contractor shall ensure the capitalisation and sharing of knowledge related to the implementation of the project. It concerns observations of technical and pedagogical value, which are interesting for other professionals, and which do not infringe with the obligations of Article 14 of the general conditions of the contract. For sharing such information, the Contractor shall use the capacity4dev.eu web platform.

4.3. Project management

4.3.1. Responsible body

The Contracting Authority will be the National Authorising Officer of the European Development Fund (NAO) who will delegate the day-to-day implementation of the project to the National Assembly of Zambia.

The Supervisor is the National Assembly of Zambia. The project supervisor will have the overall responsibility for day-to-day supervision of the implementation of the project/contract, within the framework of the responsibilities set out in the EDF general conditions, and the special conditions to the service contract.

For contractual matters, the contractor will report to the National Authorising Office (NAO) in the Ministry of Finance, with copy to the European Union Delegation.

4.3.2. Management structure

A Steering Committee (SC) will be set up to oversee and guide the overall direction of the EFFECT programme. The SC will be chaired by the Ministry of Finance and will include representatives of the National Assembly, the National Audit Office, the Anti-Corruption Commission, the Zambia Revenue Authority and the European Union Delegation to the Republic of Zambia and COMESA as an observer. The SC will discuss the programme progress, identify achievements and constraints and adopt adjustments if needed. The SC will meet at least once a year.

In addition, a specific Technical Working Group (TWG) will be set up for the EU Support to the NAZ II to provide technical oversight of the implementation of the project. Its responsibilities will include technical supervision and guidance on project implementation, consideration and approval of interim progress reports as well as Terms of Reference (ToRs) for engagement of Non-Key Experts (NKEs). The TWG shall meet regularly depending on need either quarterly or monthly. The project TWG shall be made up of:

- Representatives of the National Authorising Officer, the Contracting Authority;
- Representatives of the National Assembly of Zambia;
- The Team Leader of this service contract, who will ensure the secretariat of the TWG;
- Representatives of the EU Delegation;
- Other stakeholders deemed relevant.

4.3.3. Facilities to be provided by the Contracting Authority and/or other parties

Office accommodation will be provided for by the National Assembly of Zambia.

5. LOGISTICS AND TIMING

5.1. Location

The location of the assignment will be Lusaka, Zambia, with occasional specific assignments/training activities that may take place out of Lusaka. A maximum of **10% of the total number of working days may be home based. In such a case, it is expected that experts' fees for home-office working days will be reduced accordingly and this rate should be stated in the budget.**

Some activities, e.g. training and consultancy support, may be provided at other locations outside Lusaka. **However, in order to ensure value for money, all meetings, trainings, workshops etc. should be held at the place from where the majority of participants reside; exceptions must be approved by the NAO and the EUD Delegation in writing.**

5.2. Start date & period of implementation

The intended start date is May 2021 and the period of implementation of the contract will be 36 months from this date. Please see Articles 19.1 and 19.2 of the special conditions for the actual start date and period of implementation.

As stipulated in article 10 of the contract notice, the contracting authority may, at its own discretion, extend the project in duration and/or scope, subject to the availability of funding up to the estimated amount of EUR 2 550 000. Any extension of the contract would be subject to satisfactory performance by the contractor.

6. REQUIREMENTS

6.1. Staff

Note that civil servants and other staff of the public administration, of the partner country or of international/regional organisations based in the country, shall only be approved to work as experts if well justified. The justification should be submitted with the tender and shall include information on the added value the expert will bring as well as proof that the expert is seconded or on personal leave.

6.1.1. Key experts

Key experts have a crucial role in implementing the contract. These terms of reference contain the required key experts' profiles. The tenderer shall submit CVs and statements of exclusivity and availability for the following key experts:

Key expert 1: Team leader / Principal Advisor (*minimum input: 525 days with approx. 175 days per year¹⁰*)

Qualifications and skills

- A taught Master's Degree – or equivalent – in economics, public finance, governance or a relevant, directly related discipline; or, in its absence, a Bachelor's Degree in economics, public finance, governance or a relevant, directly related discipline plus three (3) years of relevant general professional experience in addition to those set out below – ***minimum requirement***.
- Fluency in both written and spoken English to a C1 level of proficiency¹¹ – ***minimum requirement***.

General professional experience

- At least 10 years of relevant professional experience¹² in public financial management and/or institutional capacity building and/or support to national parliaments – ***minimum requirement***.
- Previous relevant experience in leading teams in the public or private sector and/or cooperating partners' funded projects – ***minimum requirement***.

Specific professional experience

¹⁰ The precise time input of the expert is left to the discretion of tenderers as part of their technical proposal.

¹¹ Please refer to website <https://www.coe.int/en/web/common-european-framework-reference-languages/table-1-cefr-3.3-common-reference-levels-global-scale> . Level C1 is the second highest level of proficiency and is stated as: " Can understand a wide range of demanding, longer texts, and recognise implicit meaning. Can express him/herself fluently and spontaneously without much obvious searching for expressions. Can use language flexibly and effectively for social, academic and professional purposes. Can produce clear, well-structured, detailed text on complex subjects, showing controlled use of organisational patterns, connectors and cohesive devices".

¹² The experience must be post-qualification.

- Previous relevant comparative experience of working with at least two national parliaments – ***minimum requirement*** – including a national parliament in the Southern Africa Development Community (SADC) region – ***preferred.***
- Previous relevant experience of parliamentary committee systems – ***minimum requirement.***
- Previous relevant experience of budget planning, formulation and execution in the context of the parliamentary appropriation process – ***minimum requirement.***
- Previous relevant experience with cooperating partners' funded programmes supporting budgetary parliamentary oversight – ***preferred..***
- Previous relevant experience of working with Parliamentary Budget Offices – ***preferred.***
- Previous relevant experience of EU (EDF rules) procedures – ***preferred.***

Key expert 2: PFM expert (*minimum input 450 days: with approx. 150 days per year*¹³)

Qualifications and skills

- A taught Master's Degree – or equivalent – in economics, public finance, governance or a relevant, directly related discipline; or, in its absence, a Bachelor's Degree in the in economics, public finance, governance or a directly related field plus five (5) years of relevant general professional experience in addition to those set out below – ***minimum requirement.***
- Fluency in both written and spoken English to a C1 level of proficiency¹⁴ – ***minimum requirement.***

General professional experience

- At least 10 years of relevant professional experience¹⁵ in public financial management – ***minimum requirement.***

Specific professional experience

- Previous relevant experience in capacity development, and in the preparation and delivery of training curricula in public finance management – ***minimum requirement.***
- Previous relevant experience of budget planning, formulation and execution at sector level – ***preferred.***

¹³ The precise time input of the expert is left to the discretion of tenderers as part of their technical proposal.

¹⁴ Please refer to website <https://www.coe.int/en/web/common-european-framework-reference-languages/table-1-cefr-3.3-common-reference-levels-global-scale> . Level C1 is the second highest level of proficiency and is stated as: " Can understand a wide range of demanding, longer texts, and recognise implicit meaning. Can express him/herself fluently and spontaneously without much obvious searching for expressions. Can use language flexibly and effectively for social, academic and professional purposes. Can produce clear, well-structured, detailed text on complex subjects, showing controlled use of organisational patterns, connectors and cohesive devices".

¹⁵ The experience must be post-qualification.

- Previous relevant experience in one or more of the following sectors; gender-responsive budgeting, economic and/or financial analysis of agriculture and/or energy policies – *preferred*.

All experts must be independent and free from conflicts of interest in the responsibilities they take on.

6.1.2. Non-key experts

The **indicative estimate** of the total number of NKE working days required for the duration of the contract is **450 working days**.

The profiles of the non-key experts will include, but not be limited to, the following fields: PFM training and curricula development, macroeconomic and fiscal management; planning, budgeting and budget formulation process; sectoral policy policy/budget expertise; gender responsive planning and budgeting; public investment planning, budgeting and project implementation; public sector accounting; revenue policy and administration; internal and external audit; public procurement; knowledge management; IT information systems, EDF procedures. Additional and/or complementary areas will be defined in the course of the implementation of the project.

The profiles of the non-key experts (NKEs) for this contract are as follows:

Qualifications and skills

- A taught Master's Degree – or equivalent – in economics, public finance, governance or a relevant, directly related discipline; or, in its absence, a Bachelor's Degree in the in economics, public finance, governance or a directly related field plus five (5) years of relevant general professional experience in addition to those set out below – *minimum requirement*.
- Fluency in both oral and written English to a C1 level of proficiency¹⁶ – *minimum requirement*.

General professional experience

- At least 10 years of relevant professional experience¹⁷ in the area defined in the specific terms of reference which are to be drafted at a later stage – *minimum requirement*.

Specific professional experience

¹⁶ Please refer to website <https://www.coe.int/en/web/common-european-framework-reference-languages/table-1-cefr-3.3-common-reference-levels-global-scale> . Level C1 is the second highest level of proficiency and is stated as: " Can understand a wide range of demanding, longer texts, and recognise implicit meaning. Can express him/herself fluently and spontaneously without much obvious searching for expressions. Can use language flexibly and effectively for social, academic and professional purposes. Can produce clear, well-structured, detailed text on complex subjects, showing controlled use of organisational patterns, connectors and cohesive devices".

¹⁷ The experience must be post-qualification.

- At least 5 years of relevant professional experience in the area defined in the specific terms of reference to be drafted at a later stage which may also increase the years of specific experience required up to a maximum of 10 years – *minimum requirement*.

Additional criteria may be included in the specific terms of reference.

Short-term NKEs will be engaged to undertake the project activities as and when required. Mobilisation of NKEs will be demand-driven with a maximum of **10% of the total number of NKEs working days performed home based** (i.e. not per expert but in total).

CVs for non-key experts should not be submitted in the tender, but the tenderer will have to demonstrate in their offer that they have access to experts with the required profiles.

The contractor must select and hire other experts as required according to the profiles identified in the organisation & methodology and/or these terms of reference. It must clearly indicate the experts' profile, so that the applicable daily fee rate in the budget breakdown is clear. All experts must be independent and free from conflicts of interest in the responsibilities they take on.

The selection procedures used by the contractor to select these other experts must be transparent, and must be based on pre-defined criteria, including professional qualifications, language skills and work experience. The findings of the selection panel must be recorded. The selected experts must be subject to approval by the Contracting Authority before the start of their implementation of tasks.

6.1.3. Support staff & backstopping

The contractor will provide support facilities to their team of experts (back-stopping) during the implementation of the contract. Backstopping and support staff costs must be included in the fee rates.

6.2. Office accommodation

Office accommodation of a reasonable standard and of approximately 10 square metres for each expert working on the contract is to be provided by the project supervisor. Therefore the contractor is not expected to have any costs for office accommodation.

6.3. Facilities to be provided by the contractor

The contractor must ensure that experts are adequately supported and equipped. In particular it must ensure that there is sufficient administrative, secretarial and interpreting provision to enable experts to concentrate on their primary responsibilities. It must also transfer funds as necessary to support their work under the contract and to ensure that its employees are paid regularly and in a timely fashion.

6.4. Equipment

No equipment is to be purchased on behalf of the Contracting Authority / partner country as part of this service contract or transferred to the Contracting Authority / partner country at the end of this contract. Any equipment related to this contract that is to be acquired by the partner country must be purchased by means of a separate supply tender procedure.

6.5. Incidental expenditure

The provision for incidental expenditure covers ancillary and exceptional eligible expenditure incurred under this contract. It cannot be used for costs that should be covered by the contractor as part of its fee rates, as defined above. Its use is governed by the provisions in the general conditions and the notes in Annex V to the contract. It covers:

- Experts' (both for key and non-key) travel costs and subsistence allowances for missions, outside the normal place of posting (Lusaka, unless stated otherwise), undertaken as part of this contract (i.e. required by these terms of reference). For non-key experts both the normal place of posting and any missions will be stated in the specific terms of reference.
- It is strongly recommended that it also includes costs for environmental measures, for example CO₂ offsetting.
- Expenditure related to the implementation of the approved activities under the project/contract where it is not feasible, or possible, to support these under the programme estimate. Including: logistical costs for the organisation of trainings, workshops, sensitisation events, and/or operational research, approved under the project (e.g. venue rental, catering/refreshments, public address systems, banners, printing, and translation costs, folders, pens and writing blocks, media coverage, translation services, etc.).
- Communication and visibility related expenditure. This may include among others, expenditure related to the following: i) the organisation of EU visibility events, e.g. programme launch and/or closure, high-level visits, media engagement events; ii) the organisation of workshops, training, sensitisation activities in relation to the programme; iii) costs for printing, translation and/or dissemination of Information Education Communication (IEC) material, and teaching aids as well as other relevant communication and visibility activities, as foreseen in the approved C&V strategy.

The provision for incidental expenditure for this contract is **EUR 40 000.00**. This amount must be included unchanged in the budget breakdown.

Daily subsistence costs may be reimbursed for missions foreseen in these terms of reference or approved by the Contracting Authority, and carried out by the contractor's authorised experts, outside the expert's normal place of posting.

The per diem is a maximum fixed flat-rate covering daily subsistence costs. These include accommodation, meals, tips and local travel, including travel to and from the airport. Taxi fares are therefore covered by the per diem. Per diem are payable on the basis of the number of nights spent on the mission by the Contractor's authorised experts for missions carried out outside the expert's normal place of posting. The per diem may be paid in full or in half: for each night spent on the mission= 100% of the per diem rate is paid, for periods of missions not entailing overnight stay= 50% of the per diem rate is paid. Travelling time is to be regarded as part of the mission. When an expert travels during night time the full per-diem rate of the country of arrival shall be paid. In case of multi-country missions, the per diem rate of the country where the night is spent shall be paid. In case of longer stop-overs in another country the per diem rate of the country where the stop-over takes place shall be paid. Any subsistence allowances to be paid for missions undertaken as part of this contract must not exceed the per diem rates published on the website -

http://ec.europa.eu/europeaid/funding/about-calls-tender/procedures-and-practical-guide-prag/diems_en - in force at the time of contract signature.

The Contracting Authority reserves the right to reject payment of per diem for time spent travelling if the most direct route and the most economical fare criteria have not been applied.

Prior authorisation by the Contracting Authority for the use of the incidental expenditure is not needed with the exception of a single activity costs **more than EUR 15,000** (or equivalent in local currency).

6.6. Lump sums

No lump sums are foreseen in this contract.

6.7. Expenditure verification

The provision for expenditure verification covers the fees of the auditor charged with verifying the expenditure of this contract in order to proceed with the payment of any pre-financing instalments and/or interim payments.

The provision for expenditure verification for this contract is **EUR 30 000.00**. This amount must be included unchanged in the budget breakdown.

This provision cannot be decreased but can be increased during execution of the contract.

7. REPORTS

7.1. Reporting requirements

Please see Article 26 of the general conditions. Interim reports must be prepared every six months during the period of implementation of the tasks. They must be provided along with the corresponding invoice, the financial report and an expenditure verification report defined in Article 28 of the general conditions. There must be a final report, a final invoice and the financial report accompanied by an expenditure verification report at the end of the period of implementation of the tasks. The draft final report must be submitted at least one month before the end of the period of implementation of the tasks. Note that these interim and final reports are additional to any required in Section 4.2 of these terms of reference.

Each report must consist of a narrative section and a financial section. The financial section must contain details of the time inputs of the experts, incidental expenditure and expenditure verification.

To summarise, in addition to any documents, reports and output specified under the duties and responsibilities of each key expert above, the contractor shall provide the following reports:

Name of report	Content	Time of submission
Inception report	Analysis of existing situation and work plan for the project.	No later than 2 months after the start of implementation.
6-month progress report	Short description of progress (technical and financial)	No later than 1 month after the end of each 6-month

	including problems encountered; planned work for the next 6 months accompanied by an invoice and the expenditure verification report.	implementation period.
Draft final report	Short description of achievements including problems encountered and recommendations.	No later than 1 month before the end of the implementation period.
Final report	Short description of achievements including problems encountered and recommendations; a final invoice and the financial report accompanied by the expenditure verification report.	Within 1 month of receiving comments on the draft final report from the project manager identified in the contract.

7.2. Submission & approval of reports

Two (2) copies of the reports referred to above must be submitted to the project manager identified in the contract. The reports must be written in English. The project manager is responsible for approving the reports.

Soft copies of the reports must be circulated to the Technical Working Group members no later than 2 weeks before the TWG meeting.

8. MONITORING AND EVALUATION

8.1. Definition of indicators

The contractor should propose in the Organisation & Methodology section, objectively verifiable indicators and sources of verification for each of the components described in Section 4, where possible. Indicators will be refined and finalised in the Inception Report and agreed in the first TWG meeting. Indicators defined should be in line with the EFFECT logframe (annexed to these ToRs).

In addition, the contractor shall undertake a **baseline survey** at the beginning of this project to be able to accurately measure progress against qualitative indicators, such as the quality of analysis by PBO & Committees of the planned budget and its execution for budget years 2019-2021. This survey should in particular focus on the quality of the analysis by the PBO and Committees of the planned budget and its execution.

Mid-term and final evaluations will be carried out for the EFFECT programme, including the EU support to NAZ II, via independent consultants contracted by the EU.

The EU may also undertake **additional project monitoring visits** both through its own staff and through independent consultants recruited directly by the EU for independent monitoring reviews.

8.2. Special requirements

N/A

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Annex: LogFrame of the EFFECT programme

ANNEX – INDICATIVE LOGFRAME MATRIX (FOR PROJECT MODALITY)¹⁸

The activities, the expected outputs and all the indicators, targets and baselines included in the logframe matrix are indicative and may be updated during the implementation of the action, no amendment being required to the financing decision. When it is not possible to determine the outputs of an action at formulation stage, intermediary outcomes should be presented and the outputs defined during inception of the overall programme and its components. The indicative logframe matrix will evolve during the lifetime of the action: new lines will be added for including the activities as well as new columns for intermediary targets (milestones) for the output and outcome indicators whenever it is relevant for monitoring and reporting purposes. Note also that indicators should be disaggregated by sex whenever relevant.

	Results chain	Indicators	Baselines (incl. reference year)	Targets (incl. reference year - 2021)	Sources and means of verification	Assumptions
Overall objective: Impact	To contribute to sustainable and inclusive growth through an increased mobilisation and effective use of domestic resources	1. Ranking in Open Budget Index *	1. 2015: 39/100 ¹⁹	1. Progress in score	1. OBI Index ²⁰	For outcomes to translate into impact we assume that other donors, wider economic factors and wider reform efforts by the Government also make contributions to the achievement of these high-level objectives.
		2. Transparency International Corruption Perception Index (CPI)**	2. 2016: 87/176 (rank) and 38/100 (score)	2. Improvement in CPI rank and score	2. CPI ranking ²¹	
		3. Domestic revenue excluding grants (as a % of GDP)* & **	3. 17.9% in 2016	3. 20% (IMF/MTEF target)	3. IMF/World Bank reports	
		4. Growth rate	4. 2016: 3%	4. 6 to 10% (vision 2030)	4. Ministry of Finance	
Specific objective(s): Outcome(s)	To improve the accountability, transparency and effectiveness in management of public resources, and increase domestic revenue generation					
	Outcome 1: More effective Parliamentary budgetary oversight function, and enhanced public awareness of (and access to) parliamentary activities and policy debates	i) Parliament: 1. PEFA PI-18 Legislative scrutiny of the annual budget law ** 2. PEFA PI-31 - Legislative scrutiny of audit reports ** 3. Quality of analysis by PBO & Committees of planned budget and execution for budget years 2019-21	1. B+ in 2016 2. B+ in 2016 3. tbd in inception phase 4. Budget is not gender responsive	1. Progress in scores 2. Progress in scores 3. tbd in inception phase 4. Budget is considered gender responsive 5. Regular reviews of the draft budget, implementation reports	1. PEFA report 2. PEFA report 3. Baseline survey /MTR 4. NAZ/CSOs declarations on gender	1 & 2. The project, helps to mobilise MPs to engage with budgetary processes 3. Government articulates and commits to reform plans which produce demand for improved analysis. 5. CSOs effectively represent

¹⁸ Mark indicators aligned with the relevant programming document with * and indicators aligned to the EU Results Framework with **

¹⁹ 39/100 for transparency, 27/100 for oversight by legislature and 58/100 for oversight by audit, 40/100 participation

²⁰ <http://www.internationalbudget.org/opening-budgets/open-budget-initiative/open-budget-survey/>

²¹ <http://www.transparency.org/research/cpi/>

	Results chain	Indicators	Baselines (incl. reference year)	Targets (incl. reference year - 2021)	Sources and means of verification	Assumptions
		4. Status of gender sensitivity of the budget for 2020. ii) CSOs 1. Status of analysis by CSOs on budget plans and budget execution	1. Few and non-periodic/non-timely reviews	and audits undertaken	1. progress reports	citizens
	Outcome 2 - Oversight of public spending by the National Audit Office is improved	1. PEFA PI-30 – External Audit** 2. Status of audit coverage due to the increase in specific audits	1. B+ in 2016 2. 38 specialised audit out of 241 audits undertaken	1. Progress in scores 2. 60 specialised audit out of 300 of audits undertaken	1. PEFA report 2. National Audit Office reports	1 & 2. The National Audit Office builds necessary capacity to undertake additional categories of audit.
	Outcome 3 – Fight against corruption is reinforced	1. # of cases that are reported to ACC, disaggregated by type of reportee (e.g. citizen, company, NGO) and whether leads to investigation and sanction	1. 2012 to 2015: 569 investigated, 49 convictions, 104 presented for prosecution, 112 recommended for disciplinary action	1. Increase in sanctions/convictions rate against total reported	1. ACC reports, project reports	1. increasing interest of prosecuting authorities in following ACC recommendations.
	Outcome 4 - Planning, budgeting and management of public resources is improved, including the adoption of Gender-Responsive Budgeting and Planning.	1. PEFA PI-I Aggregate expenditure outturn compared to original approved budget *&*** 2. PEFA PI-II - Expenditure composition outturn *&*** 3. PI-14 Macroeconomic and fiscal forecasting *&*** 4. Status of Gender Responsive Planning and Budgeting (GRPB) in MoF and targeted ministries	1. B in 2016 2. D+ in 2016 3. B in 2016 4. Non existent	1. Progress in scores 2. Progress in scores 3. Progress in scores 4. GRPB adopted	1. PEFA report 2. PEFA report 3. PEFA report 4. Government reports	1, 2 & 3. The government of Zambia continues to support and fund PFM reforms. 4. the project builds GRZ capacity to undertake gender analysis.

	Results chain	Indicators	Baselines (incl. reference year	Targets (incl. reference year - 2021)	Sources and means of verification	Assumptions
	Outcome 5 – The revenue base is enhanced through improved domestic revenue mobilisation	1. PEFA PI3 Revenue outturn*&*** 2. TADAT PI 1-1 Accurate and reliable taxpayer information and PI 1-2 Knowledge of the potential taxpayer base 3. Volume of revenues collected as a result of the new systems introduced by ZRA with the support of this programme 4. Additional number of total registered tax payers registering with ZRA e-portal	1. C+ in 2016 2. 2016: PI 1-1 score D & PI 1-2 score C 3. 2016: K 31,243.2 million 4. 2016: 48,085 taxpayers registered	1. Progress in scores 2. Progress in TADAT score 3. K300 million additional per year. 4. 400 additional registered per year	1. PEFA report 2. TADAT report/ ZRA data 3. Government reports 4. Government reports	3. The system has capacity to handle new registrations / Continued implementation of compliance policies and efforts for internal coordination between agencies availing third party data 4. There is a demand for formalisation of businesses

Outputs	1. More effective Parliamentary budgetary oversight function, and enhanced public awareness of (and access to) parliamentary activities and policy debates					
	Parliament: 1. Capacity-building to Finance Committees (Budget, Public Accounts, Parastatal Bodies, Local Government Accounts & National Economy)	1.1 # of MPs trained per Committee 1.2 Number of amendments moved by MPs on the budget estimates 1.3 # of reviews of sector strategies by appropriate committees	1.1 30 MPs (10 Budget, 10 PAC, 10 Economy) 1.2 0 in 2017 1.3 1 per year	1.1 min.50 MPs trained 1.2 min 3 1.3 min 3 per year	1.1 project reports 1.2 committee reports 1.3 committee reports	1) The new knowledge is rolled-over in the committees 2&3) The Parliament keeps an institutional memory on the methodologies
	2. Additional three Parliamentary committees are supported in their PFM functions (Agriculture, Energy, Gender Matters)	2.1 # of MPs trained per Committee 2.2 Status of reviews of sector strategies in budget by Agri/Ener. Com. 2.3 # of reviews of gender sensitivity of the budget	2.1 40 MPs (10 Agri., 10 Energy, 10 Gender & 10 Health) 2.2 None in 2017 2.3 None in 2017	2.1 40 MPs trained 2.2 min once per year 2.3 min once per year	2.1 Project reports 2.2 Committee reports 2.3 Committee reports	1) Knowledge is sustained and rolled-over 2) and 3) Institutional memory on sector / gender review methods and review reports

	3. Capacity building for Parliamentary Budget Office & Committee Clerks	3.1 # of Policy briefs on budget and responses to MPs request 3.2 # of budget analysis disaggregated by sectors, gender & geography 3.3 # of reviews of NDP sector strategies implementation by PBO 3.4 # of bills costed	3.1 3 policy briefs in 2017 3.2 None in 2017 3.3 None in 2017 3.4 None in 2017	3.1 4 policy brief per year 3.2 One per year 3.3 Twice per year 3.4 3 per year	3.1, 3.2 & 3.3: project reports Committee reports	1) The PBO has adequate and qualified personnel 2) There is an institutional memory on methods, reports and there is an internal training programme / packages
	4. Strengthening of citizens' participation in parliamentary activities	4. # of networking activities/media briefings hosted by NAZ under the project	4. 1 in 2017	4. min. 5 per year	4. Project reports	1) The PARl has established an official schedule for citizen and CSO consultations on the draft budget, execution and audit reports
	CSOs : Civil Society strengthened for budget tracking	5. # of CSO reports on budget execution.	5. Tbd in the inception	5. tbd in inception phase	5. CSOs reports	1) Citizen's budgets are introduced for citizens and CSOs
	2. Oversight of public spending by the National Audit Office is improved					
	1. Staff capacity development and training, exchange of staff with European SAIs covering specialised audit tasks	1. # of auditors with professional certification and trained to international standards in specialised audits (out of 313 total auditors): IT audit, performance audit (PA), environmental audit (EA), extractive industries (EI), procurement audit, roads/public works	1.1 Auditors with certification in 2016: 4 IT, 18 PA, 4 EA, 0 EI, 0 proc., 0 roads 1.2 Auditors trained in specialised audits : 25 IT, 25 PA, 4 EA, 4 EI value chain, 1 proc., 40 roads	1.1 Auditors with certification by 2021: 15 IT, 20 PA, 20 EA, 29 EI, 30 proc., 15 roads 1.2 auditors trained in specialised audits: 100 IT, 100 PA, 20 EA, 25 EI value chain, 30 procurement, 80 roads	1. OAG reports, project progress reports	The audit methodologies are approved
	2. Public Audit 2016 is operational, stakeholders are sensitised	2.1 Number of sensitisation events for performance audits 2.2 # of specialised audits 2.3 # of cases recommended to the director of public prosecution	2.1 None in 2016 2.2 2016: 241 regular audits, 15 IT, 6 PA, 1 EA, 1 EI, 1 roads 2.3 None in 2016	2.1 2 annually 2.2 By 2021: 300 regular audits, 20 IT, 12 PA, 4 EA, 3 EI, 20 roads 2.3 3 per annum by 2021	2.1 Project reports 2.2 OAG Annual reports 2.3 OAG reports	The standards (ISSAI, INTOSAI) are introduced at OAG
	3. Local Government Audit Directorate staffing and	3.1. # of staff of the LGA directorate trained out of	3.1 None in 2016	3.1 tbd inception phase 3.2 Furniture purchased	2.1, 2.2 & 2.3 Project progress reports	The LGA audit staff is stable and institutional memory is in

	organisational arrangements in place	total LGA staff 3.2 Availability of furniture & equipment 3.3 Status of Human Resource Management system	3.2 None in 2016 3.3 Inexistent in 2016	3.3 HRM system developed by 2021		place for training packages, methods and reports
	3. Fight against corruption is reinforced					
	1. Supporting investigations and high profile enquiries, forensic Intelligence Unit and support	1.1 Status of Training staff of Intell. Unit 1.2 Status of delivery of Surveillance equipment	1.1 TBD inception phase: # of staff Intelligence unit 1.2 tbd inception phase	1.1 TBD in inception phase: # of staff trained 1.2 tbd in inception phase	1.1 & 1.2: Project progress reports	1) Institutional memory of ACC is secured 2) The surveillance procedures are established and the technical means are used efficiently
	2. Support to corruption prevention (training of ACC focal point for private sector representative bodies)	2.1 # of complaints received by focal points from private sector 2.2 # of focal points identified & trained	2.1 None in 2016 2.2 None in 2016	2.1 Tbd in inception phase 2.2 Min 10	2.1 & 2.2: Project progress reports	1) The focal points' network is stable and manageable
	3. Strengthen media participation against corruption	3. # of media campaigns organised	3. None in 2016	3. Min. 3 per year	3. Project reports	1) Media reporting is analysed and lessons learned by the ACC
	4. Strengthen Legislation and initiate policy guidelines	4. Status of Policy guidelines, regulations on whistle-blower act, asset declaration	4. Non- existent	4. Adopted by the Parliament/governmt.	4. Progress reports	1) Policy support by Parliament, CSOs
	5. Strengthen ACC network of collaborators in government agencies	5. Status of regular meetings and exchange of information	5. tbd in inception phase	5. tbd in inception phase	5. Progress reports	1) ACC holds an independent status and has a methodology and schedule of work with the Executive. The regular meetings with the government are transparent and publicised
Outputs Outputs	4. Planning, budgeting and management of public resources is improved in MoF and 3 lines Ministries (Health, Agriculture and Energy)					
	1. Support to the investment planning function at MNDP	1. Status of a system to coordinate and oversee public investment projects	1. Inexistent	1. System adopted by MNDP	1. Government & progress reports	1) An approach and methodology is agreed and MNDP is able to follow the methodology.
	2. Introduction of Output	2. Status of OBB in targeted	2. Inexistent	2. OBB adopted and	2. progress reports,	The government is able to

	Based Budgeting (OBB) in 3 line ministries	Ministries by project end.		operational	regulatory changes	cover additional expertise and resources for OBB
	3. Capacity building to MoF and at the 3 line ministries in budgeting skills	3. # of staff trained out of total	3. Tbd in inception phase	3. Tbd in inception phase	3. Government & progress reports	(a) Institutional memory on the training package is maintained (b) Budgeting guides and methodologies are endorsed and applied
	4. Introduction of Gender Responsive Budgeting	4.1 # of gender analysis of budgets for 3 target sectors 4.2. # staff trained on gender budgeting	4.1 & 4.2. Tbd in inception phase	4.1 & 4.2. Tbd in inception phase	4.1 & 4.2 Government & progress reports	The methodology on GRB is introduced
	5. Strengthen multi-year macroeconomic and fiscal planning	5. Status of alignment of strategic plans and medium-term (MT) budgets	5. Non-existent	5. Strategic plans and MT budgets aligned	5. Government & progress reports' MTEF	(a) The forum of macro-economic and PFM experts (MoF, IMF, WB, EU MS agencies) supports the key partners (b) A good dialogue between the Government and Central Bank
	6. Improve payroll control	6. Status of methodology for payroll control	6. Systems are not fully integrated	6. Payroll control systems are integrated	6. Government & progress reports	Political support by the government to implement the methodologies
	7. Support to the development of a system of management of arrears	7. Status of a system of management of arrears	7. Monitoring of arrears outside of IFMIS	7. System developed and adopted	7. Government & progress reports	Political support by the government to implement the methodologies
	8. Improve procurement planning and management	8. Status of a procurement monitoring system (electronic database)	8. inexistent in 2016	8. Monitoring system adopted and followed	8. Government & progress reports	Political support by the government to implement the methodologies
	9. Strengthen MPSAs use of Integrated Fin. Management Information System /Payroll Management and Expenditure Control, MIS/ M&E systems	9.1 Status of reports on OBB outputs 9.2 Status of expenditure commitment controls	9.1 Reports not based on the MIS system 9.2 Commitment control system partially effective	9.1 Reports are based on MIS system 9.2 control system fully effective	9.1 & 9.2: Government reports, progress reports	Political support by the government to implement the methodologies
	10. Preparation of monthly, quarterly & annual budget execution statements & variance analysis	10. # of budget execution statements delivered and published on time	10. Quarterly reports are issued between 2–4 months after the end of the quarter.	10. Quaterly reports uploaded within 45 days after end of quarter.	10. Government & progress reports	Political support by the government to implement the methodologies. MoF's staff is capable of timely delivery of the statements and analyses.
5. Domestic Revenue Mobilisation. Revenue base is enhanced						

	1. Implementation of a Bulk Intelligence Data Analysis (BIDA) System	1. Status of BIDA system	1. Non-existent in 2016	1. BIDA system developed by 2021	1. ZRA data, reports	Internal coordination between agencies is established
	2. Establishment of 9 mobile offices	2. Number of mobile offices set-up	2. 1 in 2016	2. 10 in 2021	2. ZRA data, reports	The agencies agree on the financing and maintenance of the mobile offices