



Consultancy for Conducting a Baseline Assessment of Public Financial Accountability, Corruption and Domestic Resource Mobilisation

Reporting to: Project Manager, Policy Forum

Morogoro Region- i. Mvomero District Council
ii. Kilosa District Council

Mtwara Region- i. Mtwara District Council.
ii. Mtwara Municipal Council

The baseline assessment will therefore establish a credible starting point for measuring change and will generate a detailed diagnostic of public financial accountability, corruption and DRM with particular attention to taxation challenges in the four project LGAs.

2. Project Goal

To strengthen transparency, inclusive citizen participation and public oversight in the management of public resources in Tanzania, thereby contributing to improved public financial accountability, reduced corruption risks, stronger domestic resource mobilisation and better public service delivery.

3. Project Outcomes

The baseline shall establish benchmark values for all relevant indicators under the following project outcomes:

Outcome 1: Improved citizen agency, particularly among women, youth and persons with disabilities, in accessing, understanding and using public financial information to demand accountability.

Outcome 2: Strengthened citizen-led social accountability and public expenditure monitoring through Community Accountability Champions, Citizen Report Cards and accountability dialogues.

Outcome 3: Improved transparency, responsiveness and accountability of duty bearers in public resource management, anti-corruption, domestic resource mobilisation and public service delivery.

4. Purpose of the Baseline Assessment

The purpose of the assignment is to establish valid, reliable and disaggregated baseline values for the Wajibika Kidigitali results framework before substantive implementation begins. The assessment will provide evidence for target setting, activity sequencing, resource allocation, stakeholder engagement, risk management, adaptive learning and subsequent measurement of project contribution. Recommendations shall distinguish actions required before implementation, actions to be integrated into the first project cycle and issues requiring longer-term institutional engagement.

The assignment shall also generate an integrated diagnostic of:

- Public financial accountability across the budget cycle, including planning, budgeting, procurement, expenditure, reporting, audit follow-up and public service delivery;
- Local domestic resource mobilisation systems, revenue performance and taxation challenges, including taxpayer knowledge, registration, filing, payment, compliance costs, perceived fairness, tax morale and accountability for tax revenues;

- Corruption risks, experiences, perceptions, reporting channels, institutional responses and citizen confidence in anti-corruption mechanisms;
- Citizen access to, understanding of and use of public financial, tax, procurement, audit and service-delivery information;
- Citizen participation and existing social accountability mechanisms, including barriers faced by women, youth and persons with disabilities;
- Digital access, usage, accessibility, trust and readiness to use the project's proposed accountability platforms; and
- Institutional capacities, incentives, coordination gaps and opportunities that may affect implementation in each project area.

5. Specific Objectives

The consultant shall:

1. Establish baseline values for all impact, outcome and output indicators in the approved results framework, disaggregated by sex, age, disability, location, urban/rural status and other relevant characteristics.
2. Assess citizen knowledge of planning and budgeting, taxation, procurement, public expenditure, CAG findings, anti-corruption responsibilities, complaints mechanisms and rights to public information.
3. Assess the availability, timeliness, accessibility, completeness and citizen-friendliness of LGA public financial and revenue information.
4. Analyse local DRM and taxation performance and constraints, including the revenue base, major revenue sources, collection trends, tax gaps, leakages, informality, taxpayer registration and compliance, administrative efficiency, use of digital payment systems and coordination between LGAs, TRA and other institutions.
5. Examine taxpayer experiences and perceptions concerning fairness, transparency, multiple taxes, levies and fees, clarity of obligations, cost of compliance, dispute resolution, harassment or unofficial payments, and the perceived link between taxes paid and services received.
6. Map corruption risks and red flags in revenue collection, procurement, expenditure and service delivery, and assess awareness, accessibility, confidentiality and responsiveness of corruption reporting and grievance mechanisms.
7. Assess citizen participation in LGA planning, budgeting, revenue and accountability processes and the effectiveness of existing social accountability platforms.
8. Assess digital access, literacy, preferred channels, affordability, data protection concerns and accessibility requirements relevant to the AI platform, WhatsApp chatbot and other digital engagement tools.

9. Identify gender, age, disability, socioeconomic and geographic barriers that influence access to public financial information, taxation experiences and participation in accountability processes.
10. Assess the capacity, incentives and responsiveness of LGAs, oversight institutions, CSOs, media and community structures to support public financial accountability, anti-corruption and DRM reforms.
11. Test the validity of the project's Theory of Change, assumptions and risks and document context-specific opportunities in each project LGA.
12. Recommend realistic, measurable and time-bound indicator targets, together with prioritised adjustments to implementation, monitoring and learning arrangements. Each recommended adjustment shall specify the responsible consortium partner, proposed timing, resource or capacity implications, and implementation risk
13. The assessment shall cover all four project LGAs and all indicators in the approved Logical Framework. The analysis must present both an overall project baseline and comparable LGA-level findings so that variations between project locations are visible.

The consultant shall engage, as applicable:

- Community members, with purposeful inclusion of women, youth, persons with disabilities, taxpayers, micro and small enterprises, informal-sector actors and vulnerable groups;
- Community Accountability Champions (where applicable), local CSOs, village and ward leaders, community development officers, planning officers, finance and revenue officers, ICT unit officers, procurement units, internal auditors and service-delivery officials;
- LGA management and elected representatives;
- TRA, PCCB, TCRA, NAOT/CAG structures and other relevant oversight, regulatory,
- Business associations, market committees, taxpayer groups, media outlets and relevant ministries and agencies.

The thematic scope shall include public revenue and taxation; budget transparency and participation; procurement and expenditure controls; audit findings and follow-up; corruption vulnerabilities and reporting; accountability for service delivery; social accountability mechanisms; digital inclusion and civic technology readiness; and gender equality, disability inclusion and safeguarding.

7. Methodology

The consultant is expected to propose a rigorous mixed-methods design that permits triangulation of administrative, quantitative and qualitative evidence. The methodology shall be refined and approved during inception and should include the following components.

Before fieldwork begins, the consultant shall complete an implementation-readiness check covering stakeholder introductions, research permissions, travel and accessibility arrangements, digital-form testing and logistical constraints.

Quantitative approaches

- A representative household/citizen survey covering all four LGAs.
- A taxpayer/business survey or a clearly identifiable taxpayer module within the citizen survey.
- Structured institutional assessment tools for relevant LGA departments and accountability institutions.
- Digital data collection using KoboToolbox, ODK, SurveyCTO or an equivalent platform, with validation rules, skip logic, time stamps and secure daily synchronisation.

Qualitative approaches

- Key Informant Interviews with LGA officials, TRA, PCCB, oversight institutions, CSOs, media, business associations and community leaders.
- Separate and accessible Focus Group Discussions for women, youth, persons with disabilities, taxpayers/business actors and other relevant groups.
- Process and facility observation, including availability and accessibility of financial information, revenue payment channels, noticeboards, complaints systems and digital access points.
- Case studies of selected revenue, expenditure, procurement, corruption-risk or accountability issues in each project LGA.
- Stakeholder and accountability-mechanism mapping.

Document and administrative-data review

- Project concept note, Theory of Change, Logical Framework, MEL plan and relevant consortium policies.
- LGA plans, budgets, own-source revenue estimates and outturns, revenue registers, financial statements, procurement plans, audit committee records and service-delivery performance reports for at least the latest three available financial years.
- The CAG reports and documented responses or follow-up actions relevant to the four LGAs.
- Applicable tax, local government finance, public procurement, anti-corruption, access-to-information and data-protection laws, regulations and policies.
- Open Budget Survey, national governance and corruption reports, tax/DRM studies and other credible secondary evidence.

Sampling and disaggregation

The inception report shall provide a scientifically justified sample-size calculation, sampling frame, selection stages, design effect, expected non-

response, inclusion criteria and allocation across LGAs. The design must enable meaningful comparison by LGA and priority groups. Where population-based estimates are required, sampling weights shall be calculated and applied. Qualitative sampling shall be purposive and designed to reach data saturation and capture divergent experiences.

Data analysis and baseline measurement

Quantitative analysis shall include descriptive statistics, cross-tabulations, confidence intervals and appropriate tests of difference. Qualitative data shall be coded thematically and triangulated with survey and administrative evidence. Each indicator shall have a documented definition, numerator, denominator, unit, disaggregation, source, computation method, baseline value, confidence/limitation note and proposed target. The report shall distinguish observed facts, respondent perceptions and consultant interpretation.

Quality assurance

To assure the WAJIBIKA Kidigitali Baseline Survey undergoes through an appropriate quality assurance, the report will be subjected to the following;

- Translation and back-translation of tools where appropriate; cognitive testing and piloting outside or within a non-sampled comparable location.
- Enumerator training, competency assessment, field manuals and role-specific safeguarding guidance.
- Daily field supervision, back-checks, spot-checks, GPS/time review where ethical and appropriate, logic checks and documented correction protocols.
- A data-quality assessment covering completeness, accuracy, consistency, timeliness, integrity and limitations.
- Secure storage, controlled access, anonymisation and a clear data-retention and handover protocol.

8. Expected Deliverables

All deliverables shall be submitted in English, with data collection tools available in both English and Kiswahili. Reports must be professionally edited and supplied in editable and PDF formats. Datasets, codebooks and analytical files shall be fully labelled and reproducible.

Deliverable	Minimum content / acceptance requirement
1. Inception Report	Refined assessment matrix; methodology; sampling design and calculations; stakeholder map; work plan; field plan; analysis plan; quality assurance plan; risk register; ethical, safeguarding and data-protection protocol.

Deliverable	Minimum content / acceptance requirement
2. Draft and final tools	English and Kiswahili quantitative and qualitative tools, indicator mapping, consent scripts, observation checklists and programmed digital forms; revised after consortium review and pilot.
3. Enumerator training and pilot report	Training materials, agenda, attendance, competency assessment, pilot findings, tool changes and field manual.
4. Completed fieldwork	Approved sample coverage, daily quality-control records, fieldwork completion note, response rates, deviations and corrective actions.
5. Clean quantitative dataset	Anonymised raw and clean datasets; codebook/data dictionary; sampling weights where applicable; cleaning log and data-quality report.
6. Qualitative evidence package	Anonymised transcripts or detailed notes, respondent register using non-identifying codes, coding framework and analysis matrix.
7. Reproducible analysis files	Statistical syntax/scripts, qualitative coding outputs, indicator calculation workbook and tables/figures used in reporting.
8. Draft Baseline Assessment Report	Executive summary; context; methodology and limitations; findings by objective/outcome/LGA and priority group; dedicated chapters on PFA, corruption and taxation/DRM; conclusions; recommendations; indicator baseline matrix; annexes.
9. Validation Workshop	Accessible presentation, facilitation of stakeholder validation and a response matrix recording comments and agreed revisions.
10. Final Baseline Assessment Report	Final report incorporating validated comments, concise policy/management recommendations, four LGA profiles and a two-page baseline summary brief.
11. Updated Logical Framework and MEL annex	Validated baselines and targets; indicator reference sheets; means of verification; frequency; responsibility; assumptions; disaggregation; data limitations and collection tools.

9. Duration

The assignment shall be completed within 30 calendar days from contract signature. The consultant shall propose a detailed work plan consistent with the indicative schedule below.

Activity	Indicative duration
Inception, desk review and stakeholder mapping	5 days
Tool development, programming and translation	4 days
Enumerator training and pilot	2 days
Fieldwork and concurrent quality assurance	10 days
Data cleaning, analysis and indicator computation	4 days
Draft report preparation	2 days
Validation workshop	1 day
Final report and complete data handover	2 days

10. Required Qualifications

The assignment may be undertaken by a firm or a multidisciplinary team. The Lead Consultant should possess:

- A Master's degree or higher qualification specializing in either Economics, Public Finance, Taxation, Public Administration, Governance, Monitoring and Evaluation, Statistics, Development Studies or a closely related field.
- At least 10 years of relevant experience conducting baselines, evaluations or governance and public finance research, including leadership of mixed-methods field studies.
- Demonstrated expertise in public financial management, local government finance, domestic resource mobilisation/taxation and anti-corruption in Tanzania.
- Strong quantitative skills, including sampling, weighting, indicator construction and use of SPSS, Stata, R or equivalent software.
- Strong qualitative research and political-economy analysis skills; experience with NVivo, ATLAS.ti or equivalent is an advantage.
- Demonstrated experience in gender equality, disability inclusion, safeguarding and accessible research methods.
- Knowledge of Tanzanian LGA systems, TRA and PCCB mandates, CAG processes, relevant laws and policies, and local taxation/revenue administration.

- Strong in analytical report-writing and presentation skills in English and working proficiency in Kiswahili.

The proposed team should collectively include competence in public finance/taxation, governance/anti-corruption, statistics/data management, qualitative research and gender equality/social inclusion. Enumerators and supervisors must have relevant field experience, fluency in Kiswahili and familiarity with the project locations.

11. Ethical Considerations

The consultant shall:

- Obtain voluntary and informed consent from respondent and clearly explain the purpose, risks, benefits and right to withdraw;
- Protect confidentiality and anonymity, particularly for disclosures concerning corruption, unofficial payments, grievances or institutional misconduct;
- Apply do-no-harm, safeguarding and Protection from Sexual Exploitation, Abuse and Harassment (PSEAH) principles;
- Comply with applicable Tanzanian data-protection requirements and Policy Forum and WAJIBU policies;
- Use secure, role-based data access, collect only necessary personal data and remove direct identifiers before handover;
- Ensure gender-sensitive, disability-inclusive and culturally appropriate data collection, including reasonable accommodation and accessible formats;
- Establish a safe referral and incident-reporting protocol for safeguarding concerns arising during fieldwork;
- Respect human rights, labour standards and environmental considerations; and
- Maintain zero tolerance for corruption, fraud, conflicts of interest and financial irregularities throughout the assignment.

12. Reporting Arrangements

The consultant will report to the Project Manager of Policy Forum and work closely with the Policy Forum MEL Officer and WAJIBU technical team. A joint technical review group designated by the consortium will provide consolidated comments and approve deliverables.

Policy Forum and WAJIBU shall:

- Provide relevant project documents and facilitate formal introductions to key stakeholders;
- Review and approve the inception report, sampling design, tools and fieldwork plan before data collection;
- Monitor fieldwork and participate in agreed quality-assurance checks without compromising consultant independence;

- Provide consolidated feedback on deliverables within agreed review periods; and
- Convene or facilitate the validation workshop.

The consultant remains responsible for methodological integrity, data quality, confidentiality, accurate interpretation and timely delivery. All datasets, instruments, scripts, reports and other outputs produced under the assignment shall become the property of Policy Forum and WAJIBU, subject to agreed confidentiality and data-protection requirements.

13. Payment Schedule

Milestone	Payment
Approved Inception Report, final tools and fieldwork protocol	40%
Approved Draft Baseline Report and complete verified data package	40%
Approved Final Baseline Report, updated Logical Framework/MEL annex and full handover	20%

Payments shall be made upon written approval of the relevant deliverables and submission of a valid invoice, subject to applicable statutory deductions. Any deliverable that does not meet the agreed acceptance requirements shall be revised by the consultant at no additional cost.

14. Tender Submission Requirements

Interested consultants or firms shall submit the following.

Technical Proposal

- A clear understanding of the assignment, its context and the taxation/DRM and corruption dimensions.
- A detailed mixed-methods approach, preliminary assessment matrix, proposed sampling strategy and quality-assurance measures.
- A 30-day work plan showing tasks, sequencing, person-days and responsibilities.
- Team composition, roles, level of effort and signed CVs of key experts.
- Evidence of at least three comparable assignments, including client contacts and links or copies where permissible.
- Two relevant sample reports led by the proposed Lead Consultant.
- A brief statement on independence, conflict of interest, data protection, safeguarding and PSEAH compliance.

Financial Proposal

- A detailed and itemised budget in Tanzania Shillings, stating professional fees, person-days and rates.

- All applicable taxes, reimbursable field costs and other expenses, clearly separated.
- A statement that the quoted amount is inclusive of all costs necessary to complete the assignment.

Administrative Documents

- Certificate of Incorporation or Business Registration.
- TIN Certificate and valid Tax Clearance Certificate.
- Valid Business Licence and VAT Registration, where applicable.
- Evidence of capacity to issue an EFD/fiscal invoice.
- Any other eligibility documents stated in the solicitation notice.

These requirements align with the applicable Norad procurement provisions and the principles of transparency, proportionality, fair competition, value for money and adequate documentation.

15. Evaluation Criteria

Criteria	Weight
Administrative compliance	10%
Understanding of the ToR and project context	10%
Methodology, sampling, indicator measurement and quality assurance	25%
Relevant experience in public financial accountability, taxation/DRM and anti-corruption	20%
Qualifications and complementarity of key personnel	15%
Work plan, feasibility and allocation of person-days	5%
Quality of comparable assignments and sample reports	10%
Safeguarding, PSEAH, data protection and inclusion	5%
Total Technical Score	100%

Financial proposals will be opened and evaluated only for applicants who attain a minimum technical score of 70%. The final selection shall use the Quality and Cost-Based Selection method stated in the solicitation notice. The right to verify references, request clarification and reject proposals that contain material misrepresentation or unmanaged conflicts of interest will be reserved by Policy Forum, in partnership with WAJIBU - Institute of Public Accountability.



16. How to bid

The tender bidding documents should be submitted via email by the stated deadline.

Submission Deadline is on Thursday, 15 October 2026 at **04:00 PM**. All documents should be addressed to:

Executive Director,

Policy Forum,

Rose Garden Road, 07 Tancom Street, Mikocheni B,

P.O. Box 38486,

Dar-es-Salaam – Tanzania.

Email: info@policyforum.or.tz

Tell: +255 782317434.