



Financing for Development Training Guide TERMS OF REFERENCE

Background

The growing income disparity in Uganda continues to be inimical to sustainable growth and development, yet the country is reported¹ to grow at a high GDP rate of 5.4%. This situation is worsened by a fiscal system that is bent towards regressivity than progressivity. A recent Fair Tax Index study for Uganda (October 2015) revealed that the country heavily relies on indirect taxes (68%). While excessive inequality stunts growth, it is also potentially dangerous because it may precipitate fragility and conflict in the country.

Patterns of expenditure and public investment in essential services have a huge influence on forms of inequality. In Uganda, most social services and amenities are concentrated in urban areas with less existence in the rural areas. This gives urban residents better access to education and health services as well as essential infrastructure such as roads and electricity.² A great percentage of Ugandans have not felt the need to engage in fiscal processes. This could be attributed to limited capacity, knowledge and access to information on these processes. As a result, the citizens' priorities since they are not communicated, have not often been put into consideration both at the local and national government level.

There is still a gap between the policy makers and citizens on issues pertaining to fiscal policy and practice. It is therefore imperative that citizens, policy makers, civil society, academicians and government technocrats come together to strategize on developing more progressive tax and budget policies for the good of Uganda. World over capacity building is an integral part of advocacy and policy influencing work.

It is against this background that OXFAM and its partners (CEW-IT, SEATINI, CSBAG and AFIC) are implementing a Financing for Development (F4D) project entitled "An Efficient Public Finance System In Uganda: Promoting Fiscal Measures that will Enhance Inclusive Growth And Active Participation Of The Citizenry" whose long term outcome is more women, youth and other citizens benefitting from an efficient public finance system that promotes equality hence boosting Uganda social-economically.

Under the project, a training guide will be developed to enhance the capacity of citizens, civil society organisations, community based organisations to influence processes on taxation, budget, access to information at local and national level.

Specifically the training guide will:

1. Help participants understand taxation processes, budget analysis and monitoring, access to information processes at local and national level and how they can participate and influence.
2. Equip participants with campaigning and advocacy techniques and how they can effectively run a successful campaign and mobilise citizens to influence financing for key social sectors at local and national level.

¹MoFPED 2014, Background to the Budget 2014/2015.

² Who is growing? Ending Inequality in Uganda (Oxfam 2016)



Therefore under the Financing for Development Project:

Financing for Development training guide

Service required

SEATINI-Uganda in partnership with Oxfam-Uganda is seeking for services of a suitable consultant to develop a Training guide on Financing for Development. It will focus on taxation, budgeting, access to information and civic education awareness and mobilisation at local and national level.

Proposed minimum methodology

The following steps but not limited are being proposed to ensure the right content is designed:

a. Gap identification

The consultant will be required to review previous Capacity for Research and Advocacy for Fair Taxation (CRAFT), Financing for Development training manuals, on taxation issues both in terms of knowledge and content.

b. Manual development

The process of reviewing existing manual shall lead to the development of the training guide for Financing for Development module. Existing modules and other materials from SEATINI-Uganda, Oxfam, Civil Society Budget Advocacy Group (CSBAG), Africa Freedom of Information Centre (AFIC), Citizens Watch –Information Technology (CEWIT) and other organizations working on taxation, budgeting, access to information and Local Government Revenue Generation should be used as reference material where possible. The manual should include the following sections:

- Background information about the manual including early and intermediate outcomes and rationale.
- The main areas of each session will include:
 - ✓ Objectives
 - ✓ Time required
 - ✓ Material required
 - ✓ Step by step process
 - ✓ Facilitator notes
 - ✓ Case Studies (including gender case studies)

The sections/sessions of the manual should include the following key aspects:

- 1 A basic definition of the concept of taxation, importance of taxation. Taxation processes at National level. And how citizens can engage at this level
- 2 An overview of how the local Revenue mobilisation process works at the local government level and how citizens can engage with the duty bearers.
 - a) This will also include the guiding legal and policy frameworks for revenue mobilisation at local level.
- 3 Budgeting; Processes at local and national level
 - a) What is the budget cycle at local and national level?
 - b) Guiding policy and legal framework for budget processes at local and national level
 - c) Opportunities for influencing and participating in the budget process and tools to use to monitor the budget?
- 4 Access to Information
 - a) Understanding the concept of right to information, importance and principles
 - b) Legal and policy frameworks of access to information
 - c) The various tools citizens can use to access information at local and national level for taxation and budgeting processes.
- 5 A session on effective social mobilization and awareness raising



- a) Case studies of the practice of the effective social mobilization and awareness raising,
- b) A breakdown of the steps and success factors involved in mobilizing citizens for result-oriented campaign actions
- c) Civic space; how CSOs can influence amidst the shrinking space

Contact person

The contact person for the consultancy shall be the SEATINI-Uganda Programme Officer, Financing for Development/tax Justice and the OXFAM in Uganda Project Officer, Financing for Development.

Duration

The proposed duration for the work is a total of 20 working days that will be distributed to a total maximum period of One and Half month.

Time Frame

1. Submission of EOI- 31st July 2017
2. Review of EOI by SEATINI and F4D team- 2nd August 2017
3. Signing of contract with Consultant by 4th August 2017
4. Submission of 1st draft by 27th August 2017.
5. Validation meeting -5th September 2017
6. Training of Trainers Workshops -24th -29th September 2017
7. A Final Draft should be delivered to SEATINI Uganda by 6th October 2017

Expected Outputs

A general training guide to be applicable for Uganda in particular communities, citizens, CSOs working on financing for development issues

1. Role and responsibilities of lead consultant
 - Produce a clear outline of the work plan for developing the training guide in accordance with the areas of inquiry identified in the terms of reference;
 - Produce the first draft and amended draft (incorporating comments from relevant reviewers) of the training guide;
 - Participate in the ToT workshops to feed into the training guide and pre-test before finalisation.
 - Conduct validation and debriefing workshop sessions of the final document with the F4D project partners and OXFAM;
 - Produce the final draft of the training according to the agreed timeframe;
2. Responsibilities of the Contracting Organisation and partner organizations to the project
 - SEATINI-Uganda will be responsible for commissioning and managing the consultants and contract and finalizing details of the work schedule
 - SEATINI-Uganda and Oxfam in Uganda will provide supervisory support to the consultants
 - The consultant will be expected to work with the reference group including representatives from, Oxfam in Uganda, SEATINI Uganda, CEWIT, CSBAG and AFIC who will review and input into the drafts from the consultant to ensure quality control and relevance to the context.

3. Qualifications of the lead consultant

The suitable consultant shall have the following qualifications:

- A minimum of masters' degree in economics or development studies
- Substantial educational or professional background in Education and/or capacity building
- A thorough knowledge of the development context in Africa.
- A substantial knowledge of taxation, budget, access to information, social mobilisation and campaigning issues
- Previous experience in developing similar subject training materials
- Excellent skills in written and spoken English

4. References

A wide literature review will be necessary but the following documents are particularly recommended:

- a. CRAFT Module 1; Basic insights on Taxation
- b. CRAFT Module 3: Mobilisation, Awareness creation and advocacy on strategic tax justice issues
- c. Financing for Development Manual, 2017
- d. Revised thematic areas on Revenue mobilisation, Budget, access to information and social accountability developed by external consultants, 2017
- e. The International Budget Project, ***A Guide to Tax Work for NGOs***, 2006
- f. Tax Research, **'The foundations of Tax Justice'**
- g. TJN-A, **'The Nairobi Declaration on Taxation and Development'**, 2010
- h. TJN-A, ***Tax Us If You Can: Why Africa Should Stand Up for Tax Justice***, 2011
- i. Christian Aid and SOMO, ***Tax Justice Advocacy: A Toolkit for Civil Society***, 2011
- j. TJN-A, ***Popular Educational Materials, First Series***, 2011
- k. Oxfam, ***Owning Development: Mobilizing Domestic Resources to Fight Poverty***, 2011
- l. SEATINI-Uganda, ***Towards Taxation for Development: Challenges and Opportunities; the case of Uganda***, 2010

5. Submission of proposal

Interested candidates should submit their technical and financial proposals addressed to the Country Director, SEATINI-Uganda seatini@info.com.co.ug, cc: nbusingye@seatiniuganda.org, technical proposal should include the proposed methodology, the qualifications of the consultant and referees for previous similar work done in the past. The financial proposal should highlight the expected fee for the work.

Deadline for submission of technical and financial proposal is 31st July 2017.