

## Terms of Reference

<b>Project</b>	The Role of the Legislature in the Budget Process
<b>Objective</b>	Identify (one) in-country consultant in each country (Burkina Faso, Kenya, and Nigeria) to provide an individual country case study to better understand the role of the legislature in the budget process for effective budget systems

### 1. Introduction

CABRI works with African finance and budget ministries in developing and implementing reform initiatives that lead to more functional public financial management (PFM) systems. We facilitate peer learning and exchange and utilise problem-driven and iterative approaches to solving context-specific challenges.

The Status Report on Good Financial Governance and the Declaration on Good Public Financial Governance – the products of a comprehensive study undertaken by the African Tax Administration Forum (ATAF), African Organisation of Supreme Audit Institutions (AFROSAI), African Organisation of Public Accounts Committees (AFROPAC), and CABRI – provide a vital contribution to CABRI’s work. In particular, the GFG Declaration commits the three bodies to work towards the achievement of six principles, of which transparency, accountability and parliamentary oversight feature prominently. The Declaration states that:

*We will deepen our support for supreme audit institutions, legislatures and other constitutional accountability institutions, as well as the social accountability institutions of wider civil society, in their pursuit of an effective role in good public financial governance.*

*We will take steps to further develop social accountability as a mechanism of oversight by, amongst other measures, facilitating the meaningful participation of civil society institutions and the public at large in budget planning, allocation, oversight, audit and evaluation processes at all levels of government.*

Legislatures serve several roles in the budget process. As officials elected to represent their communities and political parties, parliamentarians play a unique role in the budget process. Parliamentarians can advocate for projects in the budget to benefit their communities, as well as hold the executive accountable for the implementation of these projects and overall service delivery. Inputs provided by parliamentarians throughout the budget process are meant to support the budget office’s role in budget planning and allocation, execution, and evaluation. Studies on the role of the legislature are usually limited to an oversight role.

## 2. Objective

The role that legislatures play in the budget process is dependent on the country's institutional configuration.<sup>1</sup> In Africa, this institutional configuration is often a mix of colonial institutional heritage and post-independence political and institutional structures. Legislatures in Anglophone African countries modelled after the British system tend to be involved in the evaluation stage, amongst others. Legislatures in Francophone African countries usually provide budget oversight during the execution stage. Legislatures in African countries modelled after the United States Congress tend to be heavily involved in the budget formulation stage.

Different institutional arrangements often lead to varying relationships between the executive and legislature throughout the budget process. In African parliamentary systems, the ruling party controls both the executive and the legislature making the budget process more streamlined. In some African countries, the budget process is a contentious relationship between the executive and the legislature. This strained relationship can cause delays in budget approval which result in delays in budget execution hindering service delivery.

CABRI is seeking to further understand the role of different African legislatures in the budget process, and how their role facilitates improved budgeting, implementation of spending plans and oversight.

## 3. Case Studies

To better understand the role of the legislature in the budget process in Africa, the three case-studies will examine the institutional arrangements of legislatures, such as the parliamentary, presidential, and francophone semi-presidential systems. Institutional features, such as budget and finance committees, public accounts committees (PACs), and independent fiscal institutions (IFIs) also have an impact on the budget process. Three country cases will consider how different institutional arrangements of the legislature has an impact on the budget process: Burkina Faso, Kenya, and Nigeria. **In-country** consultants will develop case studies answering the following questions:

1. **Legal Framework:** Does the public financial legislation establish the role of the legislature in the budget process? Does legislation limit the role of the legislature in the budget process? What duties must the legislature perform in the budget process?
2. **Budget Planning and Formulation:** Are there budget and finance committees? If so, what is the role? Are there independent fiscal institutions that conducts budget analyses for the budget planning/formulation? Does the IFI have sufficient funding, staff and resources? Does the IFI provide objective support and resources to budget and finance committees? What kind of analysis does the IFI provide? Does the budget office engage budget and finance committees and/or other committees prior to tabling budget proposal? Does budget and finance committees or other committees approve the macroeconomic and fiscal framework of the budget? What inputs does budget and finance committees, or other committees provide on what policies should be included in the budget? Does the budget office accommodate these requests?
3. **Budget Allocation/Approval:** How far in advance of the start of the fiscal year do legislatures receive the budget proposals? When do legislatures approve budget proposal? Does

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<sup>1</sup> “Guardians of Democratic Accountability: The Roles of Anglophone and Francophone African Parliaments in Supervising the Budget” Good Financial Governance in Africa. Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ)

legislation set a deadline of when the budget needs to be approved? Do sector committees scrutinise budget proposals? What amendments to the budget can committees make during the approval process? What mechanisms exist to reconcile differences between budget proposals and changes made by legislatures?

4. **Budget Oversight:** Do any parliamentary committees monitor budget execution? Do these committees provide feedback to the budget office or line ministries? Is the budget office or line ministries required to respond to committees? Do virements require legislative approval? At what level (administrative unit, programme, etc.) does the budget office seek approval from legislatures prior to shifting funds? What is the role of legislatures when there are revenue shortfalls?
5. **Auditing and Evaluation:** What is the role of PACs? Do they have staff with policy expertise in different areas (e.g. education, health, etc.)? Do PACs or other committees have access to financial and non-financial data? What kinds of audits can PACs request/demand from the external auditors? How are recommendations by PACs used by the budget office? Are there judicial consequences for findings?

These questions are meant to provide guidance to the in-country consultants as they develop their case studies. A useful source of information will be CABRI’s 2015 Budget Practices and Procedures Survey of African countries.

#### 4. Scope of Work

We are seeking one (1) in-country consultant in each country (**Burkina Faso, Kenya, and Nigeria**) to study the relationship between the executive (budget office) and parliamentarians throughout the budget process. These case studies are to be used in future policy dialogues between the budget office and parliamentarians from several African countries on how to improve the budget process. The dialogues are schedule to start in November 2018.

#### 5. Deliverables

Each consultant will be expected to deliver the following deliverables:

- Structured case study (word limit 8,000)
- Inputs for policy dialogue workshop
- Presentation at policy dialogue workshop

#### 6. Timelines

The case studies will inform the policy dialogue between the budget office and parliamentarians scheduled for November 2018.

Task	Timeframe
Preliminary discussion with the CABRI secretariat	3 <sup>rd</sup> September 2018
First Draft of Case Studies	15 <sup>th</sup> September 2018
Workshop	November 2018
Final case studies	1 <sup>st</sup> week December 2018

## 7. Requirements of the consultant

The consultant will need to meet the following requirements;

- Postgraduate degree in economics, political science, public administration or related subject;
- Minimum of 5 years' experience in good financial governance, legislative oversight, and public policy;
- Preferably fluent in English and French (Burkina Faso);
- Strong interpersonal and communication skills.

## 8. Contract Specifications

### i. Duration of the assignment

The contract duration will run from the 27<sup>th</sup> of August 2018 till the 31<sup>st</sup> of January 2019. The total days of contract shouldn't be more than 15 working days.

### ii. Terms & conditions

The terms of the contract will follow CABRI's rules and procedures.

Payments will be made as follows: (a) preliminary case studies and (b) the final case studies.

The consultant will be expected to submit original invoices and payments will be made following prior approval of services to be performed and submission of outputs in line with milestones agreed in the contract. Depending on the timeliness and quality of the deliverables, the CABRI Secretariat reserves the right to limit the scope of or terminate the assignment at any stage.

### iii. Applications

The consultant should indicate his/her interest by submitting a technical and a financial proposal. On the technical side, it should include a CV, highlighting relevant and recent experience and qualifications, and the details for at least three references that CABRI may contact.

On the financial side, the proposal should present the total budget required for the assignment, with a breakdown between fees and expenses and indicating the number of days for each task. Proposals should be submitted to the CABRI secretariat via e-mail to Michael Castro ([michael.castro@cabri-sbo.org](mailto:michael.castro@cabri-sbo.org)) and Joana Bento ([joana.bento@cabri-sbo.org](mailto:joana.bento@cabri-sbo.org)).

The deadline for submitting the proposals is 3pm (GMT+2), **Friday the 31<sup>st</sup> August 2018**.

If you do not hear back from us after 2 weeks of close of tender, you may consider your application unsuccessful.