TERMS OF REFERENCE FOR PROCUREMENT OF SHORT-TERM AFRICAN TAX OUTLOOK – APPLIED STATISTICIAN FOR

THE ATAF/AfDB RESEARCH PROJECTS
1. Background

In the area of tax policy and tax administration, the African Tax Administration Forum [ATAF] is the key partner of the African Development Bank (AfDB). Founded in 2009 as an organisation of currently 39 African tax administrations, ATAF strives to provide a platform to improve the performance of tax administration in Africa, driven by the firm conviction that better tax administrations will enhance economic growth, increase accountability of the states to their citizens and mobilise domestic resources more effectively.

Since its inception, ATAF has embarked on a series of comprehensive initiatives for its member states and beyond, with the aim to develop a sustainable skill base of tax administrators across the continent and to strengthen approaches, policies and work methods of administrators and tax practitioners on the continent. Consistent improvement in capacity will ensure that African revenue authorities become more efficient and effective in the mobilisation of domestic resources and hence contributing significantly to state building and promoting good, transparent, and accountable governance.

The organisation promotes cooperation, knowledge sharing and capacity building among African tax administrations. This is achieved, among other approaches, through conducting and making available applied tax research that can be used fruitfully by African tax administrations, policy makers, researchers, and other stakeholders.

The ATAF Secretariat, with funding from the African Development Bank (AfDB) is coordinating various key research projects with among others the African Tax Outlook – databases.

2. Context and overview of the African Tax Outlook – Applied Statistics (Databases)

The idea to establish an annual publication as the ATO arose from the necessity to make tax statistics available and analyses pertaining to African tax administration, with a view to improving the efficiency and effectiveness of member country taxation. Data and more general information on tax in Africa are a key instrument for strategic and fiscal planning, forecasting and decision-making, but also for economic and national development planning. They can fuel public dialogue and raise awareness on tax issues at the continental and international levels. Additionally, tax statistics can be used for improved cross-country or regional comparisons and benchmarking and are crucial to raise the importance of revenue administration performance measurement and management as well as the importance of data collection.

The main purpose of the ATO project is therefore to establish an African flagship publication in taxation, a source of reliable information on taxation that will serve as an African and global reference and an important barometer for businesses.
The African Tax Outlook Publication is intended to:

- Provide comparable data on tax policy, tax administration and tax legislation.
- Provide an analysis of the data in terms of taxation trends around the continent, identification of good practices, etc. and
- Serve as the ultimate reference to formulate tax policies and tax administration reforms on the continent.

The online ATO data platform was launched on 22 November 2017. It is a cross-country international data platform providing ATAF members with the unique opportunity to collect a harmonized set of national-level information and data on tax and Customs administration. This online data platform aims to improve the comparability, analysis, consistency, quality and accessibility of revenue data for participating countries in Africa. The ATO data platform is also a tool that not only allows participating tax administrations to simplify the collection of their tax statistics but gives them an opportunity to conduct their own analysis with the view to improving their efficiency and effectiveness.

After the successful launch of the first four editions of the ATO in 2016, 2017, 2018 and 2019 with respectively 15, 21, 26 and 34 participating countries, ATAF’s ATO team is currently working on the 2020 edition of the ATO with a coverage of 37 countries.

In preparation of this year’s ATO publication, ATAF always meet with the participating countries to define their roles and responsibilities, but also to assist them on the process of data collection. The following are important to note:

- To ensure ownership of the data collection, the data are collected by the research departments of the respective tax administration.
- An ATO online data portal has been developed to enable data collection and all questions and other issues related to the data collection process.
- All participating administrations assigned a contact point to work closely with the ATO team and these focal points collate, check, and validate the data using the ATO online data portal
- The review committee reviews the final draft of the ATO publication by providing comments on the draft version of the publication.
- All ATO products are published in the 3 ATAF languages (English, French and Portuguese)


With that in place, the ATO publication is developed in the following process:

A. Preparation Phase
   1) Expression of Interest [by new countries to participate]
   2) Selection of consultants
B. Data Collection Phase
   1) Peer-learning activities with the participating countries
2) Updating of the online data platform and verifying the ATO datasets with Excel formulas
3) Roll-out and Data Collection Process

C. Data Analysis Phase
1) Background Analysis
2) Validation Workshop for the current ATO publication combined with the Consultative Workshop for the next ATO

D. Finalisation of the Tax Outlook Publication
1) Drafting of the ATO Publication
2) Revising, editing and rewriting of the ATO publication
3) Reviewing and updating of the existing ATO guidebook and aligning the definitions of indicators in the ATO data platform.
4) Reviewing and updating the overall ATO dataset/ data platform

So far, the ATAF Secretariat with the support of the team of drafters has managed the data collected by the revenue administrations under the agreed methodology [A, B], and is in the process of analysing the data [C] before drafting the 2020 African Tax Outlook [D 1]). The draft will be submitted to the technical editor and writer before finalisation. The ATO statistician will work with the Research team to quality assure the ATO data platform, including indicators and definitions, data, statistics, tooltips, etc, excel formulas, and review the ATO guidebook [D 3) & 4]).

4. Tasks to be performed by the consultant

The objective of the assignment is to execute step D 3) in the development of the ATO guidebook: link the indicators and their definition in the guide as well as on the ATO online data portal and also updating the ATO dataset excel formulas (D 4). Based on agreed standards, the ATO statistician will review, edit and rewrite the ATO guidebook in a format to be used by all the ATO focal points and in addition, he/ she is expected to update ATO dataset with excel formulas and make it ready for the next ATO edition. More specifically, the scope of works includes:

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<th>Scope</th>
<th>Tasks</th>
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| ATO Online data portal tooltips (Alignment with the ATO Guidebook) and recommendations on ATAF databank | • Revise and provide definition of indicators on the ATO data tooltips in consultation with the Research team, in line with the ATO guidebook  
• Improve the functionality and usability of the ATO online platform  
• Review similar existing international datasets, data platforms, and international good practices and submit a report on possible lessons to be learnt on how to improve indicators and their definitions, ratios, and calculations in the portal |
| **ATO guidebook** | • Review, update, make recommendations and implement said recommendations to improve the ATO tooltips and Interactive website commonly called the ATAF Databank.  
• Review and/or Rewrite the ATO guidebook in line with international datasets, data platforms, and international good practices  
• Review the ATO indicators and connect them with the themes and sub-themes into the ATO online data portal  
• Submit the amended ATO guidebook to the Research team at ATAF for feedback  
• Incorporate revisions and comments received into the ATO guidebook report  
• Ensure that the ATO guidebook is delivered in a timely manner |
| **Entire ATO Dataset with excel formulas – quality assurance** | • Quality assure the entire dataset  
• Evaluate the entire ATO dataset with excel formulas for each included indicators and graphs, provide inputs  
• Provide a report of data issues, contractions, errors by country (this will assist in contacting relevant countries accordingly)  
• Review similar existing international datasets, data platforms, and international good practices and submit a report on possible lessons to be learnt  
• Make recommendations and then implement to improve the overall ATO datasets and relevant formulas to improve the quality of the narratives |
| **ATO Policy related briefs** | • Identify data on the platform to be used in the production of two ATO related policy briefs.  
• Produce two ATO related briefs |
| **Reporting** | • Provide the Research team with a final report on the assignment, comprising findings and recommendations for quality improvement for the years and publications to come |

The assignment requires the ATO statistician occasionally to be present at the ATAF Secretariat in Hatfield, Pretoria. Travel related costs to South Africa, *should it be required*, will be covered under this contract. The ATO Statistician will be paid on a monthly basis against deliverables that will be agreed upon prior to signing the contract. The ATO statistician will be paid when deliverables have been met and signed off.
The ATO statistician shall deliver all duties and activities in close cooperation and agreement with the Research team at ATAF, including the Director Research and is expected to regularly liaise with the team to ensure timely submission of deliverables, clarify roles and quality assure outputs. Working language will be English. The consultant will sign the confidentiality and non-disclosure agreement before the starting of the assignment.

The ATO statistician shall use his/ her own laptop and telecommunication facilities to ensure close collaboration with the Research team.

4. Expected Deliverables/Outputs

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<thead>
<tr>
<th>Deliverables</th>
<th>Deadline: No later than</th>
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<tbody>
<tr>
<td>ATO datasets and Excel formulas: quality assurance has been conducted and</td>
<td>28.02.2021</td>
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<tr>
<td>country reports of data issues to fix submitted</td>
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<tr>
<td>ATO datasets and Excel formulas has been build for the 2021 ATO publication</td>
<td>31.03.2021</td>
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<tr>
<td>• ATO Guidebook/ English version with final text, including table of contents</td>
<td>30.04.2021</td>
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<tr>
<td>• ATO Online Data Portal tooltips/ English version: quality assurance has</td>
<td>30.04.2021</td>
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<tr>
<td>been conducted and suggested improvements implemented on all ATO tooltips</td>
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<tr>
<td>• Two ATO related policy briefs</td>
<td>31.05.2021</td>
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<tr>
<td>• Reporting: a final report on the assignment, comprising findings and</td>
<td>30.06.2021</td>
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<tr>
<td>recommendations for quality improvement for the years and publications to</td>
<td></td>
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<td>come</td>
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5. Profile of the Short-term ATO Applied Statistician

The short-term ATO Applied statistician is expected to have the following key competencies
• Education/training: University qualification - Master degree or equivalent in Analytical sciences, Data engineering, Quantitative Analytics, Statistics or similar related sciences.

• Language: Good business language skills in English

• General professional experience: minimum 5 years of professional experience in statistics and quantitative work, including research in these fields.

• Specific professional experience: Knowledge in Econometrics and quantitative analysis in economics, public finance, or taxation

• A strong background and proven record of similar assignments, especially with regard to use of infographics and visualisation in public sector and/ or empirical reports

• Excellent analytical skills and experience of presenting complex technical information in an easily comprehensible way for non-specialist readers

• A strong background and proven record of similar assignments.

• Other: Worked previously on similar assignment in Africa

6. Added Advantages

• A good working knowledge of French or Portuguese.

• Willingness and ability to travel.

• Cultural sensitivity and experience in moderating meetings of culturally diverse and international groups.

• Strong project coordination skills, organizational skills and networking skills.

• Computer literate and proficiency.

7. Resources Provided

To complete this assignment, ATAF will provide the consultant with the following resources:

• The 1st draft of the ATO guidebook

• The 2020 ATO Dataset and other datasets with consolidated formulas

• The access to the ATO online data portal

• All the ATO previous publications and related research papers

8. Duration

ATAF and AfDB shall hire the consultant for the anticipated contract term, from February 01, 2021 to June 30, 2021.

9. Reporting Structure

The short-term ATO Applied Statistician will work under the supervision of the ATO and Tax Outlook Specialist and will report to the Research Manager. To execute his/her
responsibilities and attain the expected deliverables the short-term research expert is expected to perform all tasks listed above and any other tasks given by the ATAF Director of Research as deemed relevant for the success and smooth running of the projects.

In ATO Applied statistician’s working relations with ATAF and all key stakeholders, he/she will be expected to be self-sufficient and conduct him/herself in the highest professional manner.

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

On the commencement of the project, the Short-term ATO Applied Statistician will sign a statement of confidentiality that will bind the Short-term research expert to non-disclosure of any sensitive information that the Short-term ATO Applied Statistician may possess knowledge of during the project.

11. Evaluation criteria

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<tr>
<th>No</th>
<th>Description of evaluation criteria</th>
<th>Maximum points</th>
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<tbody>
<tr>
<td>1</td>
<td>A Master’s degree or equivalent Analytical sciences, Data engineering, Quantitative Analytics, Statistics or similar related sciences.</td>
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<td>2</td>
<td>Minimum 5 years of demonstrated work experience in statistics and quantitative work</td>
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<td>Ability to carry out research using statistical and quantitative analysis. Evidence of research experience demonstrated through recent publications (3 years or less) in peer reviewed journals and/or have experience in consultancy work in the field</td>
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<td>3</td>
<td>Demonstrable work experience/Ability to carry out assignment in the use of BQMS dashboard, Infographic design, data visualisation and storytelling, and predictive</td>
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modelling, etc. This can be demonstrated through submission of reports/work produced

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<tr>
<td>4</td>
<td>Experience in designing and facilitating multi-stakeholder, multicultural, seminars and meetings</td>
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<tr>
<td>5</td>
<td>Demonstrable work experience in project management.</td>
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<tr>
<td>6</td>
<td>Good research/report writing skills; Good command of the written and spoken English language; Computer literacy</td>
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<tr>
<td>7</td>
<td>Knowledge of French and Portuguese would be considered as an advantage</td>
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