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## GOVERNMENT OF SIERRA LEONE

### **REQUEST FOR EXPRESSIONS OF INTEREST (CONSULTING SERVICES – FIRM SELECTION)**

Sierra Leone  
Accountable Governance for Basic Service Delivery Project (AGBSDP)  
Grant No.: D8380-SL  
Issue date: 11th March 2025

**Assignment Title: Hiring a consulting firm to prepare District Revenue Mobilization and Administration Strategies for Western Area Rural District, Bombali, Tonkolili, Kenema and Port Loko district councils**

**Reference No.: SL-MOF-480694-CS-CQS**

The Government of Sierra Leone has received financing from the World Bank toward the cost of the Accountable Governance for Basic Service Delivery Project (AGBSDP) and intends to apply part of the proceeds for consulting services.

#### **Objective of Activity**

The objective of this assignment is to prepare “District Revenue Mobilization and Administration Strategies” for each of the five district councils of Western Area Rural District, Bombali, Tonkolili, Kenema and Port Loko district councils. These District specific Revenue Mobilization and Administrative Strategies will enhance the fiscal space of local councils to deliver on their core mandate. They will enhance the resource management systems and delivery of local development and other devolved services to communities.

The activity is linked to the intermediate indicator, “District Councils that have developed revenue mobilization strategies”, and also support the achievement of another intermediate indicator, “District councils that record annual 5% increase in own source revenue- net payment for property rate for government properties”. It will enhance the capacity of local councils to mobilize local revenues in an equitable and sustainable manner at all levels.

#### **Scope of Assignment and Services**

The consulting firm will be required to develop a “District Revenue Mobilization and Administration Strategies” each for the five (5) district councils of Western Area Rural District, Bombali, Tonkolili, Kenema and Port Loko. The firm will use the “Guide to District Councils Administration of Own Source Revenue” as the basis to prepare these five different “District Revenue Mobilization and Administration Strategies”. The consulting firm is required to travel to all 5 districts and hold detailed consultations with these district councils as well as other key stakeholders such as District Offices and

Chiefdom Councils to collect relevant data required for the assignment. The firm will deliver the 5 (five) “District Revenue Mobilization and Administration Strategies” to the 5 beneficiary local councils in the form of training to facilitate their understanding and usage by the beneficiary district councils.

Specifically, the assignment should provide insight on the following:

- ✚ The context of decentralization and local revenue mobilization
- ✚ The legal framework for local revenue mobilization and revenue sharing between chiefdom councils and local councils bearing in mind issues relating to sharing of mining revenue as per the relevant statutory documents
- ✚ Analysis of mobilization by district councils on own source revenues and ranking revenues in order of their potency, buoyancy and economy in collection based on historical data and intuition from discussions with the local councils and the chiefdom councils
- ✚ A comprehensive guide on how district councils can effectively mobilize each of the revenues assigned to them for collection taking into the consideration the following:
  - The level of collaboration and coordination between LCs and CCs in revenue mobilization
  - How local communities can be effectively mobilised to enhance revenue generation
  - Institutional arrangements to enhance revenue mobilisation in Local Councils
  - The role of bylaws in the revenue mobilization
- ✚ District specific revenue mobilization strategies borne out of the framework of the “Guide to District Councils Administration of Own Source Revenue”

### **Specific Tasks**

The firm will be required to undertake the following tasks:

- (i) Use the “ Guide to District Councils Administration of Own Source Revenue” that should be completed shortly with support from the project and adapt for the preparation of the 5 (five) “District Revenue Mobilization and Administration Strategies”.
- (ii) Conduct a literature review of all relevant documents for own source revenue mobilisation in Sierra Leone and developing countries
- (iii) Review the legal and regulatory framework for own source revenue mobilisation and make recommendations where applicable to reflect modern trends and developments in local government revenue mobilisation
- (iv) Analyse the historical trends for each existing revenue being collected by the local council and identifying the challenges and constraints faced by the local council in maximizing revenue collection
- (v) Clearly outline all potential own source revenues of the local council, analyzing the potential of the revenue source and proposing clear strategies for collecting each revenue

- (vi) Review the institutional framework of each revenue source, viz-a-vis the LC, chiefdoms and other authorities, and proposed mechanisms for better institutional arrangements
- (vii) Identify capacity gaps hindering efficient and maximum revenue collection within the LC and recommend actions to address them
- (viii) Provide a budget for key activities in the implementation plan
- (ix) Prepare five (5) district specific “District Revenue Mobilization and Administration Strategies” for Western Area Rural District, Bombali, Tonkolili, Kenema and Port Loko district councils on how to improve tax administration arrangements and internally generated revenues for improved service delivery.
- (x) Support the roll out of the strategies to the 5 beneficiary local councils

### **Outputs/Deliverables**

- Five “District Revenue Mobilization and Administrative Strategies” one each for Western Area Rural District, Bombali, Tonkolili, Kenema and Port Loko district councils
- Support FDD to roll out the strategies to the beneficiary staff of local councils
- Presentations and support training material to be copied on a memory stick or hardcopies for distribution to participants on the first day of the roll out workshop.

### **Duration of the Assignment**

The assignment is expected to be undertaken within 4 months from contract signature

The Project now invites eligible Consulting firms to indicate their interest in providing the Services. Interested Consulting firms should provide information demonstrating that they have the required qualifications and relevant experience to perform the Services.

### **Number of Key Experts required (3): Team Leader, Business Development Specialist, and Valuation Specialist.**

The Team Leader will provide overall leadership for the assignment and will take responsibility for all deliverables.

The Business Development Specialist will provide expertise on business process flows for the various taxes and how the LCs will roll out the various tax education campaigns. s/he will also work on how ICT can be incorporated into the business processes.

The Valuation Expert will focus mainly on property tax valuation, which is more technical than the other revenue sources. s/he will focus primarily on developing appropriate alternative systems for efficient property tax collection.

A firm may incorporate Non-Key experts as it deems fit and will cost their services accordingly, which will form part of their total financial cost that will be evaluated.

## **Qualification and Experience of the Firm and Key Experts**

### **The Firm**

The firm must be a locally registered entity meeting its full obligations with the applicable laws (tax, social security contributions, etc.). The firm must have undertaken at least two similar assignments in the past with reputable institutions. It must have a management team with the required experience and expertise to deliver such assignment. The firm must ensure that the CVs of the key experts proposed are duly signed and relevant certificates are attached.

### **Key Experts**

#### **a. Team Leader**

- The Team Leader should have at least a post graduate degree in Economics, Public Finance, Public Policy or other related fields in the realm of social sciences.
- S/he should have 8 years of experience working on public finance with at least 3 years of experience on fiscal decentralization
- The Team Leader should have a working knowledge on financial management with chiefdom councils in Sierra Leone
- Expert in tax policy and administration at the local level
- In-depth knowledge of fiscal decentralization and local governance in Sierra Leone

#### **b. Business Development Specialist**

- The Business Development Specialist should have at least an MBA/ACCA or a post graduate degree marketing
- s/he must have at least 5 years' experience in business process systems development and rolling out of products or services
- s/he must have experience in providing ICT solutions in business processes

#### **c. Valuation Expert**

- The valuation Expert must have at least a first degree in Economics or Business Management with at least three years' experience in property tax valuation
- A professional certificate in property tax will be an added advantage.
- s/he must have working knowledge of property tax valuation in developing countries
- knowledge of property tax valuation in Sierra Leone will be an added advantage

### ***This REoI will lead to the preparation of Short list of Consulting firms***

The attention of interested CSO's is drawn to Section III, paragraphs, 3.14, 3.16, and 3.17 of the World Bank's "Procurement Regulations for IPF Borrowers" July 2016 Revised November 2017, August 2018, November 2020 and September 2023 ("Procurement Regulations"), setting forth the World Bank's policy on conflict of interest. The Consultant will be selected in accordance with Consultant Qualification Selection (CQS) method set out in the Consultant Guidelines.

Further information can be obtained at the address below or via email request to [agbsdproject2022@gmail.com](mailto:agbsdproject2022@gmail.com) during office hours 0900 to 1700 hours

Expressions of interest can be delivered in a written form to the address below (in person)

Project Management Unit  
3<sup>rd</sup> & 4<sup>th</sup> Floor (Sierra Leone Commercial Bank Building)  
35 Liverpool Street  
Freetown  
Attn: Head of Procurement

**OR**

Electronically by e-mail to: [agbsdproject2022@gmail.com](mailto:agbsdproject2022@gmail.com)

When submitting, please indicate *clearly in the sealed envelope* or *email subject* heading 'EOI REVENUE MOBILIZATION.'

**SUBMISSION DEADLINE is 24th March 2025.**