

TERMS OF REFERENCE FOR INDIVIDUAL CONSULTANTS AND CONTRACTORS

Title	Funding Code	Type of engagement	Duty Station:
Individual National Consultancy to undertake local government budgeting and expenditure analysis - child protection and disability inclusion		<input checked="" type="checkbox"/> Consultant <input type="checkbox"/> Individual Contractor Part-Time <input type="checkbox"/> Individual Contractor Full-Time	Home-based with 5 trips to the provinces, 1 trip per district

Purpose of Activity/Assignment:

Children in Sierra Leone continue to be exposed to high levels of vulnerability as they suffer violence, abuse, exploitation and neglect. According to MICS 2017 violent discipline has increased from 64.8% in 2010 to 86.5% in 2017. Sierra Leone is ranked 12th highest incidence of violent discipline in the world. 25.5% of children experienced severe physical punishment at home, whilst 73.1% of children reported experiencing any physical punishment. Sexual violence, child marriage and female genital mutilation are prevalent, prompting the president of Sierra Leone to declare a state of emergency against all forms of rape and sexual violence in February 2019. Sexual violence cases remained among the most reported crimes against girls also in 2021, according to data from the Family Support Unit of the National Police, with 2,818 out of 3,453 cases of violence against children (VAC) the majority (1,983) of which constituting cases of sexual violence. Child marriage is a major problem in the country with Sierra Leone ranking 19th globally in terms of the proportion of girls who are married as children. According to the 2019 Demographic and Health Survey (DHS), there has been a slight reduction in child marriage since 2013, from 12.5% to 8.6% for women married before age 15 and from 38.9% to 29.6% for women married before age 18. Teenage pregnancy also dropped from 28% to 21% during the same period. However, girls who marry before the age of 15 are twice as likely to face physical or sexual violence from a partner compared to their peers who marry after 18. The high prevalence of FGM puts Sierra Leone (86.1% of women aged 15-49 years) at 7th worst country for the practice of FGM.

The absence of a trained and skilled social workforce at district and community levels makes it difficult for children and their families to access services for prevention of and response to protection issues including harmful practices to children. The absence of social workers at community level means that on the one hand, there is little or no support to mobilize communities to take the necessary actions for prevention of harmful practices such as child marriage and FGM as well as other forms of violence against children. On the other hand, the absence of social workers at community level means there is a disconnect between the formal and informal sector thereby preventing the process of referral of children for case management and to essential services such as the FSU, One Stop Centers or Rainbo Centers, counseling and other forms of psychosocial support services.

Though the government of Sierra Leone has adopted decentralization through the enactment of the Local Government Act (LGA2004), with the purpose of improving local public service delivery, there remain major challenges – functions have not been fully devolved, the resources in the form of grants to local councils to perform functions devolved are grossly inadequate, and staff performing devolved functions at the district level are central government staff.

Sections 62 and 67 of the LGA2004 gives the local councils autonomy to prepare and approve their own budgets based on their peculiarities as captured in their development plans, but within the national framework and policy guidance. The budget process at the local level mirrors what obtains at the national level. Sector staff prepare budgets for devolved functions with technical guidance and support from local council administration. The various sector budgets are then compiled into local council budget by the council administration.

Although the overall transfers to local councils for devolved functions, including social services have been declining, the share of actual transfers to the social sector to the overall actual transfers to LCs have increased from 51% in 2018 to 61% in 2021, signalling prioritization of transfers to local councils for social services. Given the importance of the share of the social sector budget of the local councils it is important that the limited resources are utilized judiciously by local councils in ways that will maximize positive impact on the wellbeing of children and other vulnerable groups. At present,

the understanding of what these resources are spent on, how equitably they are distributed within the district, the efficiency of the spending, etc., are not clear to many development partners and other stakeholders.

In addition to the funds transfers to local councils through the intergovernmental transfer system, district sector offices also receive funds directly from their parent MDAs and or development partners. Most of these funds are being utilized without the full knowledge of the local councils, which could lead to inequitable distribution of resources, duplication, and inefficient utilization. Thus, in most cases, implementation of sector activities are at best fragmented by funding source, instead of coordinated in ways that will ensure synergy.

A detailed Local Government Budgeting and Expenditure Analysis (LGBEA) will shed light on resources flowing to the districts in support of devolved services, how they are spent, on what they are spent, who benefits, etc. it will also provide a basis for better sector coordination and integrated planning at the district level. If this is achieved, it is likely that delivery of local public service will be improved, and the country can move towards achievements of the SDGs and improvement of the social status of children and other vulnerable groups.

The LGBEA will provide an in-depth knowledge of the level and type of expenditure that are being undertaken by local councils. The focus of this review will be the Ministries of Social Welfare and Gender & Children's Affairs that perform child protection and disability inclusion related activities and services at the district level. The LGA2004 identified broad programme areas under which such services are devolved; Family case work, Probation, Disability issues, Child welfare, Gender issues, and working with Community based organisations.

The review will assess the adequacy, effectiveness, equity and efficiency of the processes and spending of local councils, especially as they relate to these two MDAs. The specific objectives include:

- i. To determine how much is spent on child protection and disability inclusion services by selected local governments (district councils and municipal/city councils).
- ii. To determine how effective, equitable, and efficient is child protection and disability inclusion expenditure by selected local governments with regards to improving outcomes for children.
- iii. To determine how dependent on transfers from central government line ministries are to carry out devolved services, especially child-related services.
- iv. To determine if the fiscal space is sufficient in selected local governments to accommodate social sector spending for devolved services, including child-related services.
- v. To determine what are the required capabilities to increase fiscal space, ensure value for money in social sector spending, and ensure transparent and participatory planning and budgeting process.
- vi. To estimate the true cost of performing devolved child protection services at the district level.
- vii. To generate evidence that can help support improved policy and budget decision-making for children.

UNICEF will coordinate the study and serve as Secretariat for a Technical Working Group (TWG) that will include representatives of the Government of Sierra Leone. The consultant shall report to the TWG through UNICEF.

Scope of Work:

The review will cover Bo District, Bo City, Kono District, Tonkolili District, Kambia District and WARDC.

The sectors to be covered are Social Welfare, and Gender & Children's Affairs focusing on the services they are supposed to perform as per the LGA2004. The period of the review is 2018-2021.

The consultant to be recruited will perform the following tasks:

- (i) Collect data on devolved activities implemented by local councils and district offices; and classify them by economic and functional classifications
- (ii) Identify all the funding sources for the activities implemented over the period
- (iii) Collect data on in-kind transfers received by local councils from the central government and their corresponding values
- (iv) Analyse the data collected to determine priority spending, trends, per capita analysis, actual vs budgeted, efficiency and equity analysis, etc. for each sector. At the minimum the analysis should include:
 - a. How much is spent on the services devolved for these two ministries from all sources – public, private and donor and NGO expenditure?

- b. What are the total public expenditure on each as a percentage of total grants received by the local council? Of total public expenditures?
- c. What is the distribution of budget allocation by cost centres/programmes/chiefdoms per each sector?
- d. What is the executed public budget for social sectors as a percentage of planned public budgets for social sectors? How does this compare with planned vs. executed budgets for other sectors?
- e. Are there budget arrears in the social sectors? If so, in what expenditure categories?
- f. How dependent are local councils on transfers and development partner funds to finance the sectors? What share of development partner fund support is general budget support to the sectors vs. project-specific support?
- g. Are public resources being used efficiently and effectively?
 - Allocative efficiency: is money being spent on the right things?
 - Technical efficiency: is money being spent efficiently, given allocative decisions?
 - Internal efficiency: what are the social and private costs of failures in the social sectors?
- h. How much is enough? Is local public spending adequate and sustainable?
- (v) Prepare a comprehensive report that covers all the sectors
- (vi) Present the findings in the report to stakeholders for validation

The consultant will be responsible for the following deliverables:

- i. Inception report - background / theoretical framework for the study; lines of inquiry and justification based on initial scoping / mapping; proposed methodology for the in-depth research and analysis to be reflected in the actual report; an assessment of the time it will take to undertake the research and analysis
- ii. Draft Report -
- iii. Final Report
- iv. Policy Brief of key findings

Products will be delivered in English. The consultant will ensure the documents are edited to publishable standard. Whereas the TWG should be fully capacitated to participate in the analysis, the consultant will retain responsibility for overseeing and quality checking the analysis and for writing up the final report. The contractual responsibility for high quality deliverables will remain with the contracted consultant.

Child Safeguarding

Is this project/assignment considered as “[Elevated Risk Role](#)” from a child safeguarding perspective?

☐ YES ☒ NO If YES, check all that apply:

Direct contact role ☐ YES ☒ NO

If yes, please indicate the number of hours/months of direct interpersonal contact with children, or work in their immediately physical proximity, with limited supervision by a more senior member of personnel:

Child data role ☐ YES ☒ NO

If yes, please indicate the number of hours/months of manipulating or transmitting personal-identifiable information of children (name, national ID, location data, photos):

More information is available in the [Child Safeguarding SharePoint](#) and [Child Safeguarding FAQs and Updates](#)

Budget Year: 2022	Requesting Section/Issuing Office: Evidence, Policy and Social Protection (EPSP)	Reasons why consultancy cannot be done by staff: Consultancy requires analytical skills that are not available in the section	
Included in Annual/Rolling Workplan: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No, please justify:			
Consultant sourcing: <input checked="" type="checkbox"/> National <input type="checkbox"/> International <input type="checkbox"/> Both Consultant selection method: <input type="checkbox"/> Competitive Selection (Roster) <input checked="" type="checkbox"/> Competitive Selection (Advertisement/Desk Review/Interview)		Request for: <input checked="" type="checkbox"/> New SSA – Individual Contract <input type="checkbox"/> Extension/ Amendment	
If Extension, Justification for extension:			
Supervisor: Alimamy Kargbo, PF4C and Local Governance Consultant, EPSP	Start Date: 10 August 2022	End Date: 30 December 2022	Number of Days (working) 60 days
Work Assignment Overview			
Tasks/Milestone:	Deliverables/Outputs:	Timeline	Estimated Budget
Facilitation of inception meeting with the TWG	Presentation materials; inception meeting report.	Month 1	
Submission of inception report	A short inception report-background / theoretical framework for the study; lines of inquiry and justification based on initial scoping / mapping; proposed methodology for the in-depth research and analysis to be reflected in the actual report; detailed work plan	Month 1	15% of total amount
Collecting financial and budget data at national and district level as per work plan agreed at inception phase	Data tables	Month 1-2	

Producing a draft report to the Technical Working Group	Draft report of preliminary analysis and findings of the budgeting and expenditure patterns of the LCS	Month 3	35% of total amount
Facilitation of validation meeting with Technical Working Group and other national stakeholders	Presentation materials; short meeting report	Month 4	
Finalizing the report incorporating feedback from government, Technical Working Group and stakeholders	Final report Complete set of data	Month 4	50% of total amount
Producing not more than 4-page policy brief on the key findings for use in communication and advocacy	A 4-page brief on the report findings, employing effective and engaging infographics to communicate the findings	Month 4	

Estimated Consultancy fee			
Travel International (if applicable)			
Travel Local (please include travel plan) – transport to five districts to be reimbursed based on actuals			
DSA (if applicable)			
Total estimated consultancy costsⁱ			
Minimum Qualifications required: <input type="checkbox"/> Bachelors <input checked="" type="checkbox"/> Masters <input type="checkbox"/> PhD <input type="checkbox"/> Other Advanced university degree in Social Sciences, Economics, Public Policy, Accounting/ACCA, Public administration or other relevant areas. +	Knowledge/Expertise/Skills required: <ul style="list-style-type: none"> - A minimum of 5 years' experience in public finance management, local government, or related fields. - Knowledge of public finance concepts including value for money in social sectors, budget cycle and processes, and costing methods - Good understanding and familiarity with the child protection/social welfare sectors would be an asset - Good analytical skills, especially applied to economics and public finance - Advanced quantitative analysis and capacity to synthesize large data sets and information in a clear and user-friendly manner. - Knowledge of the Sierra Leonean budget cycle, key budget documents and key actors is required - Demonstrated understanding of local governance structure, government policies, guidelines, legislation, and strategies in Sierra Leone - Strong experience in providing technical assistance to national and local government, including through participatory approaches - Excellent computer skills and knowledge of Microsoft Office Package, particularly Word, Excel and Powerpoint. - Excellent written and spoken English. 		
Administrative details: Visa assistance required: <input type="checkbox"/> Transportation arranged by the office: <input type="checkbox"/>	<input checked="" type="checkbox"/> Home Based <input type="checkbox"/> Office Based: If office based, seating arrangement identified: <input type="checkbox"/> IT and Communication equipment required: <input type="checkbox"/> Internet access required: <input type="checkbox"/>		
Request Authorised by Section Head	Request Verified by HR:		

Approval of Chief of Operations (if Operations):

Approval of Deputy Representative (if Programme)

Representative (in case of single sourcing/or if not listed in Annual Workplan)

ⁱ Costs indicated are estimated. Final rate shall follow the “best value for money” principle, i.e., achieving the desired outcome at the lowest possible fee. Consultants will be asked to stipulate all-inclusive fees, including lump sum travel and subsistence costs, as applicable.

Payment of professional fees will be based on submission of agreed deliverables. UNICEF reserves the right to withhold payment in case the deliverables submitted are not up to the required standard or in case of delays in submitting the deliverables on the part of the consultant

Text to be added to all TORs:

Individuals engaged under a consultancy or individual contract will not be considered “staff members” under the Staff Regulations and Rules of the United Nations and UNICEF’s policies and procedures, and will not be entitled to benefits provided therein (such as leave entitlements and medical insurance coverage). Their conditions of service will be governed by their contract and the General Conditions of Contracts for the Services of Consultants and Individual Contractors. Consultants and individual contractors are responsible for determining their tax liabilities and for the payment of any taxes and/or duties, in accordance with local or other applicable laws.