

TERMS OF REFERENCE FOR INDIVIDUAL CONSULTANTS AND CONTRACTORS

Title	Funding Code	Type of engagement	Duty Station:
Individual Consultancy to undertake Local Government Budgeting and Expenditure Analysis - Devolved Health Functions		<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)

Background

Sierra Leone is still lagging in most human development indicators compared to the targets set by the Sustainable Development Goals (SDGs). For instance, maternal mortality rate is 717¹ per 100,000 live births far above the target of 70 per 100,000 live births; under five mortality rates (U5MR) is 109 per 1,000 live births as against an SDG target of 25 per 1,000 live births². Malaria remains the leading cause of deaths amongst children and adults, accounting for about 22% of the population under 70yrs of age³. The country's life expectancy is one of the lowest globally at 54 years. Sierra Leone's in-patient and maternity bed density per 10,000 population are 12 and 8 respectively, below the WHO recommended thresholds⁴. Children in the age group 0-4 years visit health facilities or professionals more than any other age group. Out of pocket expenditure by patients remains the major financing element of total health expenditure, accounting for about 45%, followed by donors and government at 26% and 10%, respectively⁵.

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 and devolved sector committees 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 as a share of national budget, including social services have been declining, the share of transfers to the social sector to the overall actual transfers to LCs (Local Councils) 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, timing of disbursement, etc., are not clear to many development partners and other stakeholders. This is due to the weak integrated planning processes and poor information sharing.

¹ Sierra Leone Demographic Health Survey (2019)

² [Child-Related SDG Progress Assessment for Sierra Leone - UNICEF DATA](https://data.unicef.org/sdgs/country/sle) <https://data.unicef.org/sdgs/country/sle>

³ Carshon-Marsh, R. et al, 2021. [https://doi.org/10.1016/S2214-109X\(21\)00459-9](https://doi.org/10.1016/S2214-109X(21)00459-9)

⁴ Sierra Leone Programmatic Public Expenditure Reviews 2021: Improving Quality of Public Expenditure in Health. 2021. © Macroeconomics Trade and Investment Global Practice, World Bank Group

⁵ See 4 above

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 (Ministries, Department and Agencies) and/ or development partners for the implementation of devolved services. 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 is 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 health 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 DHMTs (District Health Management Teams) and district hospitals that deliver devolved health services at the district level. The review will assess the adequacy, effectiveness, equity, and efficiency of the processes and spending of local councils, specifically as they relate to DHMTs and district hospitals. The specific objectives include:

- To determine how much is spent and what services and/or activities are financially supported on the devolved health services by selected local governments (district councils and municipal/city councils)
- To determine how effective, equitable, and efficient health expenditure is by selected local governments to improve outcomes for children
- To determine other sources of funding and support available at the devolved local government level, and how that is managed, disbursed, and reported
- To determine how dependent on transfers from central government line ministries are to carry out devolved services, especially child-related services
- To articulate the fund flow process including its reporting and audit from local councils/development partners/MoHS to DHMT/PHUs in relation to the district health plan
- To articulate the planning process of the health sector at the district level and how it is related to the national health planning process and strategy
- 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 work with the Ministries of Health and Finance in data collection and shall report to the TWG and the government through UNICEF.

Scope of Work:

The review will cover Bonthe District, Kono District, Koidu New Sembehun City, Tonkolili District, Kambia District and WARDC. The sectors to be covered will include DHMTs and district hospitals. The period of the review is 2018-2021.

The Consultant will perform the following tasks:

- i. Design data collection instrument and work with MoHS (Ministry of Health and Sanitation) and MoF (Ministry of Finance) to collect data on devolved activities implemented by local councils and district offices, including in-kind transfers such as drugs, and to classify them by economic and functional classifications.
- ii. 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 each health services from all sources – public, private, 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 are the priority spending areas of LC/DHMT using devolved funds?
 - d. What is the distribution of budget allocation by PHUs/chiefdoms/wards?
 - e. What is the executed public budget for health as a percentage of planned public budgets for social sectors? How does this compare with planned vs. executed budgets for other sectors?
 - f. Are there budget arrears in the health sector? If so, in what expenditure categories?
 - g. How dependent are local councils on transfers and donors to finance the sectors? What share of donor support is general budget support to the sectors vs. project-specific support?
 - h. What mechanisms of financial accountability are in place including reporting and public awareness?
 - i. 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 health services?
 - j. Prepare a comprehensive report
 - k. 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 a 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: 2023	Requesting Section/Issuing Office: <i>Evidence, Policy, and Social Protection (EPSP)</i>	Reasons why consultancy cannot be done by staff: <i>Consultancy requires analytical skills that are not available in the section</i>	
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 Consultant Contract <input type="checkbox"/> Extension/ Amendment	
If Extension, Justification for extension:			
Supervisor: PF4C and Local governance Consultant, EPSP	Start Date: 1 April 2023	End Date: 30 November 2023	Number of Days (working) 50 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-some background / theoretical framework for the study; lines of inquiry and justification based on initial scoping / mapping; proposed	Month 1	15% of total amount

	methodology for the in-depth research and analysis to be reflected in the actual report; detailed workplan to undertake the research and analysis		
Collecting financial and budget data at national and district level as per work plan agreed at inception phase	Data tables	Month 1-3	
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 4-5	35% of total amount
Facilitation of validation meeting with Technical Working Group and other national stakeholders	Presentation materials; short meeting report	Month 5	
Finalizing the report incorporating feedback from government, Technical Working Group, and stakeholders	Final report Complete set of data	Month 6	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 6	

Estimated Consultancy fee			
Travel International (if applicable)			
Travel Local (please include travel plan)			
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 analytical skills, especially applied to economics and public finance - Familiarity and knowledge of the health sector is an asset - 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:		
Chief EPSP	HR Manager		

Approval of Deputy Representative (if Programme)

Deputy Representative 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.

The selected candidate is solely responsible to ensure that the visa (applicable) and health insurance required to perform the duties of the contract are valid for the entire period of the contract. Selected candidates are subject to confirmation of fully-vaccinated status against SARS-CoV-2 (Covid-19) with a World Health Organization (WHO)-endorsed vaccine, which must be met prior to taking up the assignment. It does not apply to consultants who will work remotely and are not expected to work on or visit UNICEF premises, programme delivery locations or directly interact with communities UNICEF works with, nor to travel to perform functions for UNICEF for the duration of their consultancy contracts.

UNICEF offers reasonable accommodation for consultants with disabilities. This may include, for example, accessible software, travel assistance for missions or personal attendants. We encourage you to disclose your disability during your application in case you need reasonable accommodation during the selection process and afterwards in your assignment.