

TERMS OF REFERENCE FOR SERVICE CONTRACTING

Assignment	Public Expenditure Review of Social Sectors in Nigeria.
Estimated budget	USD1.00
Budget Source	N/A
Location	Nigeria and Remote Work
Duration	Six months
Estimate number of working days	90 days within a 6-month period
Start date	TBD
End date	TBD
Reporting to	The Chief of Social Policy, in close coordination with Social Policy Specialist
Closing date for proposals	14th August 2023; 12.30 pm ; forward your proposals to ngrsupply@unicef.org

1. JUSTIFICATION/BACKGROUND

The social sectors, including education, health, WASH and social protection, are critical to human development and poverty reduction in Nigeria. However, despite significant investments, the performance of these sectors has remained below expectations. Nigeria's public expenditure on the social sectors has also been characterized by low levels of efficiency and limited value for money. To address this challenge, there is a need to conduct a comprehensive public expenditure review (PER) of the social sectors in Nigeria to identify spending patterns, improve value for money, and increase the efficiency of spending.

The collaboration between the Budget Office of the Federation and UNICEF Nigeria to conduct public expenditure review of the social sectors in Nigeria presents an opportunity to improve the efficiency and effectiveness of social sector spending. The PER will provide a comprehensive understanding of spending patterns in the social sectors, identify key areas for improvement, and develop a set of policy and institutional reform recommendations to improve the value for money and efficiency of social sector spending in Nigeria. Ultimately, the PER will support the government's efforts to improve the quality of social sector programs and services and achieve its development objectives.

2. OBJECTIVE AND EXPECTED RESULTS

The main objective of this consultancy is to conduct a comprehensive independent review of public expenditure of the social sectors in Nigeria to identify spending patterns, improve value for money, and increase the efficiency of spending.

This general objective will be attained through:

- i. A comprehensive review of public expenditure in the social sectors in Nigeria.
- ii. Identification of key spending patterns, including the allocation, utilization, and effectiveness of social sector spending.
- iii. Assessment of the efficiency and value for money of public spending in the social sectors.

- iv. Providing recommendations on policy and institutional reforms necessary to improve the efficiency and effectiveness of social sector spending in Nigeria.

The key expected output of the process is a detailed report on government spending patterns in the social sector with a focus on allocation, utilization and effectiveness including recommendations for improvement. The Public Expenditure Review (PER) will have the following key elements:

- i. A comprehensive description of public spending patterns in the social sectors in Nigeria.
- ii. Identified areas where value for money can be improved and spending efficiency increased with clear justifications.
- iii. A set of policy and institutional reform recommendations to improve the efficiency and effectiveness of social sector spending.
- iv. Strategies for improved coordination and collaboration among stakeholders in the social sectors in Nigeria.
- v. Tools and approaches for increased accountability and transparency in social sector spending.
- vi. Justification for increased spending on children's outcomes.

3. SCOPE OF THE WORK

Thematic Scope – The PER will focus on key social sectors with a view to improving the quality of public spending, including: (i) improving resource allocation; (ii) an analysis of the fiscal space for addressing resource mobilization gaps (iii) clarifying accountability to reduce fragmentation of interventions; (iv) improving capacity for identifying gaps in such institutions or sectors; and (v) increasing alignment of interventions with the national development plans and priorities. The review will specifically focus on education, health, social protection, water, sanitation and hygiene over the five-year period 2017 - 2021.

Geographic Scope – The assignment would be conducted at the Federal level with some data collection at state

Periodic Scope – The period of assignment is estimated 90 working days within a 6-month period.

Implementation scope - A comprehensive Public Expenditure Review will require undertaking the following activities:

- i. A scoping study to identify key stakeholders, data sources, and existing literature on social sector spending in Nigeria.
- ii. Develop a methodology for the public expenditure review, including data collection instruments and analysis techniques.
- iii. Collect and analyse data on public spending in the social sectors in Nigeria, including budget and expenditure data, performance data, and other relevant information.
- iv. Analyse recent sectoral strategy documents and budgets for insights on trends in sectoral budget priorities, and extent of integration of programmes for children in sectoral budgets.
- v. Analyse the value, composition and trend of public resources allocated for the implementation of children's rights.
- vi. Conduct a quantitative analysis of spending patterns in the social sectors, including the allocation and utilization of resources and the effectiveness of spending.
- vii. Conduct a qualitative analysis of the efficiency and value for money of social sector spending, including the identification of factors that contribute to inefficiencies and recommendations for improvement.
- viii. Analyse current funding arrangements and gaps.
- ix. Gauge the fiscal space for addressing funding gaps

- x. Develop a set of policy and institutional reform recommendations based on the findings of the public expenditure review.
- xi. Disseminate the findings and recommendations of the public expenditure review to key stakeholders, including the government, civil society organizations, and development partners.
- xii. Provide technical assistance to the government to implement the policy and institutional reform recommendations.

Collaboration – UNICEF will collaborate with the Budget Office of the Federation on this project. Collaborations will also be initiated and sustained with other relevant MDAs including but not limited to the Ministry of Finance, Budget and National Planning etc.

4. EXPECTED DELIVERABLES

Deliverable	Timeline from signature (date of Payment)	Amount
Inception report detailing the methodology to be used and roadmap	3 weeks	20%
Draft Public Expenditure Review document with the following components: a) Policy and regulatory framework for public spending b) Institutional arrangements and main actors including relationship between actors c) Public expenditure by sector including source of funding, share, growth rate for each source of funding, d) Allocation versus release versus expenditure e) Public spending on children as a ratio of sector spending f) Efficiency and effectiveness of social sector budgets g) Fiscal space for improving social sector budgets h) Lessons and challenges i) Recommendations for improved budgeting, management and accountability for social sector funding	10 weeks	40%
Final Report with (a) List of persons interviewed; (b) Standard detailed tables showing budget trends, (c) Data sources and a PowerPoint presentation of the report	15 weeks	40%

5. TENTATIVE DELIVERY DATES AND DETAILS ON HOW THE WORK SHOULD BE DELIVERED – to be revised after completing the procurement process

Detailed Activity Workplan

S/N	Activity	Expected Outputs/Results	Time frame
1.	Inception report produced and submitted to UNICEF and Budget Office of the Federation	Inception report with details on issues to be addressed, proposed methodology, work schedule, structure of report and coordination with field consultants in the 6 geo-political zones	August 2023
2.	Undertake scoping study and produce report	<ul style="list-style-type: none"> ▪ Scoping study report with clear research questions ▪ Report to include evidence of existing literature and databases on subject matter. 	August 2023
3.	Produce draft Public Expenditure Review	Draft Public Expenditure Review shared with UNICEF and Budget Office for review	September 2023

4.	Revised version of Public Expenditure Review	Second draft produced incorporating comments/ corrections/ amendments.	October 2023
5.	Validation of PER and finalization incorporating feedback from the validation exercise.	Public Expenditure Review finalized and approved by UNICEF and Budget Office of the federation.	November 2023
6.	Edit, print, and disseminate	500 copies of PER printed with 1-page infographics summarizing findings; increase awareness in Nigeria	January 2023

Note: above timelines are tentative - subject to changes upon award

6. OFFICIAL TRAVEL INVOLVED

Local travel and airport transfers (where applicable) will be covered in accordance with UNICEF's rules. Flight costs will be covered at an economy class rate as per UNICEF policies.

7. DESIRED QUALIFICATIONS, SPECIALIZED KNOWLEDGE OR EXPERIENCE

This assignment will be carried out by an institution, a credible international or academic institution with local expertise. The decision on the firm will be jointly agreed upon by UNICEF and the Budget Office of the Federation and will be jointly selected through a competitive process using UN/UNICEF rules. The technical competency and experience in developing similar documents in and outside the country will be a prerequisite for selection.

The firm will be required to have an Economist or Public Financial Expert as team leader with an excellent track record of work in Public Financial management.

The desirable team profile is highlighted below for guidance:

Profile	Qualification
Economist – Team leader	<ul style="list-style-type: none"> ii. Advanced degree in Economics, Development Economics, Social Development or Policy, Health Economics, Agricultural Economics, Economics of Education or equivalent. ii. 10 years of working experience in Public Financial Management, and analysis; x. Experience in developing PFM tools and training modules. x. Very good knowledge of human rights approach in programming; xi. Good knowledge of results-based management; <p>Asset</p> <ul style="list-style-type: none"> ii. Experience in the design and implementation of public policy, development projects, programs, strategies or policies, particularly in Sub-Saharan Africa; ii. A good understanding of the public budget cycle and preparation, expenditure tracking and analysis particularly the operational role of local governance in grassroots development; v. Knowledge of gender-based programming; v. Experience in children's rights analysis or reporting.
Public Finance Analyst	<ul style="list-style-type: none"> vi. Advanced degree in Accounting, Finance or a related and relevant field; ii. 5 years of confirmed professional experience in the field of public finance; ii. Proven practical experience in conducting public budget review and analysis at the national level x. A mastery of public finance mechanisms, particularly issues related to programming and budget management, including local financing x. Good knowledge of the PFM mechanism in Nigeria;

	xi. Knowledge of the human rights approach in programming; ii. Knowledge of gender-based programming; ii. Excellent command of English and a good knowledge of the computer tool.
The Statistician / Planner:	v. Advanced degree in Economics, Demography, Statistics, Development planning, Sociology or a related field; v. 5 years confirmed professional experience in the analysis or evaluation of social development problems with a focus on the production and / or analysis of quantitative data; vi. An understanding of public finance mechanisms, particularly issues related to programming and budget management, including local financing; ii. Very good knowledge of results-based management; ii. Basic knowledge of human rights approach in programming; x. Experience in local development planning; x. Excellent command of English and good computer skills (Word, Excel, Power Point).

8. PERFORMANCE INDICATORS FOR EVALUATION OF RESULTS

The quality and timeliness of key deliverables would be used to evaluate the performance of the firm in delivering the expected results of this assignment.

9. FREQUENCY OF PERFORMANCE REVIEWS

Performance reviews will be conducted by UNICEF and the key stakeholders within the state and other partners after the receipt of each key deliverable from the assignment. Furthermore, a monthly meeting will be held between UNICEF and the secretariat of the Technical Working Group (TWG) while the social policy unit in CRS will maintain briefing with firm every 2-3 weeks depending on the progress.

10. CALL FOR PROPOSALS

A two-stage procedure shall be utilized in assessing the proposals, with assessment of the technical proposal being completed prior to any price proposal being compared.

Applications shall therefore contain the following required documentation:

Technical proposal:

A technical proposal that includes a brief cover letter and understanding of the assignment is required. Based on the proposed timetable laid down in the TOR, a proposal of the detailed methodology, tentative work plan and time schedule is required.

Updated profiles/ CVs of the team members listing similar experiences/ assignments, highlighting those focused on conducting learning needs assessment and training.

Two examples (studies) of the firm's engagement in similar activities and assignments.

Financial Proposal:

A financial proposal with a breakdown of all costs that are to be charged to UNICEF.

This includes estimated number of working days, consultancy fees, all office administrative costs, international and local travel costs, as well as any additional requirements needed to complete project or that might have an impact on cost or delivery of products. Travel expenses should be based on the most direct route and economy fare. Quotations for business class fare will not be considered.

11. UNICEF RECOURSE IN CASE OF UNSATISFACTORY PERFORMANCE

In the case of unsatisfactory performance, the firm might repeat the activity within the required timeline for the achievement of the assignment objectives. The cost of the process will be at no cost to UNICEF and must be fully incurred by the firm/consultant.

12. REQUEST FOR PROPOSAL EVALUATION AND WEIGHTING CRITERIA

70% technical & 30% financial: 100% total.

Submitted proposals will be assessed using Cumulative Analysis Method. All request for proposals will be weighed according to the technical (70%) and financial considerations (30%). Financial proposals will be opened only for those applications that attained minimum 49 point or above on the technical part. Below are the criteria and points for technical and financial proposals.

Technical proposal:

A technical proposal that includes a brief cover letter and understanding of the assignment is required. Based on the proposed timetable laid down in the TOR, a proposal of the detailed methodology, tentative work plan and time schedule is required.

Updated profiles / CVs of the team members listing similar experiences/ assignments, highlighting those focused on conducting learning needs assessment and training.

Two previous work samples of the firm's engagement in similar activities and assignments

The criteria for scoring technical bids are summarized in the following table:

Technical criteria	Technical sub-criteria	Max. Score
Overall adherence to the mission as per the ToR and general experience in policy documents	<ul style="list-style-type: none"> - Understanding of ToR mainly the objective of the consultancy with Solid presentation of the purpose of the assignment - Experience in budgeting and Public Financial Management (PFM) and analyzing public expenditure flows in the social sectors. - General adherence to Terms of Reference and tender requirements - Experience of public policy and sector strategies for insight on trends in sectoral budget priorities and extent of integration of programs for children in sectoral budgets. 	20
Methodology	<ul style="list-style-type: none"> - Consistency of the organization set up to obtain the expected results - Relevance of proposed activities and in coherence with the ToR to get expected deliverables with consideration to gender and disability considerations - realism of the proposed detailed roadmap - Innovative and creative approaches 	30
Institution and Expert profiles	<ul style="list-style-type: none"> - Team leader and members possess required qualification and professional experience in key areas of this assignment - The firm and/or team leader and members have previously conducted similar work - Existence of National Experts in the six geo-political zones with relevant profile 	20
Technical proposal	Technical Proposal	70
Total Financial score	Total Financial score	30
	Summary of Technical and Financial score	100

Minimum technical score: 70% of 70 points = 49 points

Financial proposal: A financial proposal that includes a **brief cover letter with summary of cost on letter headed paper with contact details of the company and duly signed with a detailed breakdown of cost as an attachment.**

13. Other Clauses: PSEA Language

Consistent with the UN Secretary General's Bulletin related to "Special measures for protection from sexual exploitation and sexual abuse" (ST/SGB/2003/13), entities and individuals entering into cooperative agreements with an agency of the United Nations are obligated to "take preventative measures against sexual exploitation or abuse, to investigate allegations thereof, or to take corrective action when sexual exploitation or sexual abuse has occurred." Failure to do so "shall constitute grounds for termination of any cooperative arrangement with the United Nations." The Contractor is expected to have in place explicit policies related to the prevention of sexual exploitation and abuse of beneficiaries, including commitment to the IASC 6 Core Standards (IASC/2002), and the investigation of such cases. Where the contractor does not have enough capacity for the investigation of such cases, it should request the support of UNICEF. Reasonable suspicion of sexual exploitation or abuse of beneficiaries may be reported by any individual to UNICEF.

14. CONDITIONS

- The contractor will work on its own computer(s) and use its own office resources and materials in the execution of this assignment. The contractor's fee shall be inclusive of all office administrative, travel and accommodation costs
- Local travel and airport transfers (where applicable) will be covered in accordance with UNICEF's rules and tariffs.
- Flight costs will be covered at economy class rate as per UNICEF policies.
- Please also see UNICEF's Standard Terms and Conditions attached.

Instructions to bidders:

1. Proposals should be made separately: Technical and Financial. Technical should not have financial information as such technical proposal will be disqualified.
2. All completed proposals should be submitted to this email address: ngrsupply@unicef.org with the RFP reference number: 9184254. Your proposals will not be considered nor opened on failure to quote the RFP number on your forwarding email.
3. Deadline for submission is 14th August 2023; 2.30 pm
4. Financial proposal that includes a brief cover letter with summary of cost on letter-headed paper with contact details of the company and duly signed with a detailed breakdown of cost as an attachment is mandatory.
5. Financial proposal should be made along this cost lines: personnel cost; logistics (local/international, DSA, seminar venue rental), Admin cost (if applicable) and other cost - clearly indicated and broken down.