



Bureau du Coordonnateur Résident et Humanitaire
Tchad

TERMES DE REFERENCE
Consultant pour la mise à jour de l'examen des évaluations
du système de gestion des finances publiques
du Tchad

I. Informations sur le poste

Titre du poste:	Consultant pour la mise à jour de l'examen des évaluations du système de gestion des finances publiques du Tchad
Type de contrat:	Consultant national / contrat IC
Niveau du poste :	Equivalent NOC
Durée du contrat :	10 jours ouvrables
Lieu d'affectation :	N'Djamena

II. Contexte

En avril 2005, le Groupe des Nations Unies pour le Développement (UNDG) a officiellement lancé le processus d'harmonisation des procédures de transfert de fonds aux partenaires d'exécution gouvernementaux et non gouvernementaux. Ce cadre opérationnel commun s'applique aux agences membres du Comité exécutif du Groupe des Nations Unies pour le développement (UNDG) qui sont le PNUD, l'UNICEF, le FNUAP et le PAM. Au Tchad, l'ONUSIDA a également décidé de s'intégrer à l'initiative.

L'adoption de la nouvelle approche harmonisée est une étape supplémentaire dans la mise en oeuvre de la Déclaration de Rome sur l'harmonisation et de la Déclaration de Paris sur l'efficacité de l'aide au développement, en vertu desquelles l'aide au développement doit mieux correspondre aux priorités et besoins nationaux.

Grâce à cette approche, les activités seront davantage axées sur le renforcement des capacités nationales de gestion et d'obligation de rendre des comptes en vue de progresser graduellement vers l'utilisation des systèmes nationaux.

Elle aidera également les agences du système des Nations Unies à mieux formuler leurs interventions de renforcement des capacités et à apporter leur appui aux nouvelles modalités d'aide. La mise en oeuvre de ce cadre devrait permettre de réduire sensiblement les coûts de transaction ainsi que le fardeau que crée la multiplicité des procédures et règles des Nations Unies pour les partenaires et favoriser la gestion de programmes conjoints.

Dans ce contexte, les agences ExCom (UNICEF, PNUD, UNFPA et PAM) et l'ONUSIDA au

Tchad se sont engagés dans le processus et ont rempli les conditions préalables. La macro évaluation a été réalisée en 2013, suivi par les micro évaluations des partenaires. Un plan d'assurance et renforcement des capacités a été conçu et est en train d'être mis en œuvre.

Cependant, les Nations Unies s'engagent dans un nouveau cycle de programmation à partir de 2016 et qui devrait couvrir la période 2016-2020. Certains documents cadres, tels que la macro évaluation demandent donc à être remis à jour. Par ailleurs, les lignes directrices de l'UNDG ont été revues, avec des implications au niveau de la macro évaluation, ce qui implique un ajustement du document actuel dans ce cadre.

III. Objectifs

L'objectif de la consultation est d'assurer la mise à jour du rapport de macro évaluation de 2013 afin d'intégrer les nouvelles informations sur le système de gestion des finances publiques au Tchad et d'assurer la conformité du format du rapport aux nouvelles lignes directrices sur le HACT reprises en annexe.

IV. Résultats attendus

La consultation doit déboucher sur un rapport final de macro évaluation à jour, conformément aux lignes directrices de l'UNDG figurant en annexe.

V. METHODOLOGIE

L'évaluation commencera avec la collecte des nouvelles évaluations existantes du système de gestion des finances publiques publiées après mai 2013 et s'appuiera également sur l'expérience et les connaissances des agences Ex-com en matière de PFM.

L'évaluation examinera la documentation existante et l'expérience des organismes en vue de traiter des questions soulevées dans la liste de contrôle figurant dans la présente annexe.

Un projet de rapport sera soumis aux membres du Comité technique pour commentaires.

Un rapport préliminaire intégrant lesdits commentaires devra être élaboré et communiqué aux fonctionnaires gouvernementaux et aux institutions qui ont fourni les documents utilisés dans le cadre de l'évaluation et qui en confirmeront les conclusions.

Un exemplaire du rapport final sera communiqué au Ministère de l'Economie et du Plan et de la Coopération Internationale ainsi qu'aux partenaires de développement concernés.

VI. Qualifications requises

- Etre titulaire d'un diplôme au minimum de maîtrise en sciences économiques ou domaines assimilés. Etre titulaire d'un doctorat constitue un atout.
- Avoir au minimum 10 ans d'expérience dans l'analyse macro économique et tout particulièrement les connaissances spécialisées et l'expérience de l'examen des

systèmes de gestion des finances publiques, (par exemple consultant ayant participé à l'établissement d'une CFAA ou d'autres rapports similaires) ;

- Etre indépendant du gouvernement et avoir déjà eu une expérience dans la fourniture de conseils concernant le système de gestion des finances publiques ;
- Avoir une bonne compréhension des questions de gouvernance et de responsabilité;
- Etre capable d'identifier et de recueillir des rapports sur le système de gestion des finances publiques et avoir une expérience dans ce domaine;
- Avoir une bonne maîtrise de la gestion des finances publiques au Tchad ;
- Avoir déjà réalisé des macro évaluations pour le système des Nations Unies ou des analyses similaires pour des organisations internationales ;
- Avoir d'excellentes aptitudes de communication écrite et orale en français. Bonne compréhension de l'anglais au niveau de la lecture.

VII. Annexe : Format et contenu du rapport de macro évaluation revu

Appendices

Appendix I. Terms of Reference for Macro Assessment Performed by Third Party Service Provider

These terms of reference (TOR) have been developed to guide United Nations agencies, third party service providers and implementing partners (IPs) through the objectives, scope and deliverables of a requested macro assessment.

Objective and Scope of the Macro Assessment

To ensure adequate awareness of the public financial management (PFM) environment in which agencies provide cash transfers to IPs, a desk review of assessments of the PFM system will be conducted. The term ‘PFM’ in the harmonized approach to cash transfers (HACT) framework is broadly defined to include a range of considerations for operating within the country; it is not limited solely to the financial environment but also includes national procurement capacity, exchange rate volatility, presence of informal/black markets, etc. This assessment is called a macro assessment.

The two primary outputs of the macro assessment are:

1. An outline of the risks related to use of the PFM for cash transfers within the country by governmental IPs, as well as other country-specific knowledge for non-governmental IPs; and
2. A determination on whether the government’s supreme audit institution (SAI) has the capacity to undertake scheduled and special audits of government IPs.

Macro Assessment Procedures

The third party service provider performing the macro assessment collects available PFM assessments to aid in detailing the risks related to the use of PFM systems for cash transfers within the country. This includes considerations regarding the use of the SAI and broader country conditions, such as environmental conditions, legal regulations, judicial environments, exchange rate volatility and the presence of informal/black markets, etc.

Typical sources of PFM assessments are:

World Bank

- Country financial accountability assessments. These vary in format and presentation.
- Public expenditure reviews. These analyse a country’s fiscal position, expenditure policies and public expenditure management systems.
- Country procurement assessment reviews. These review public procurement institutions and practices.
- Institutional and governance reviews. These review the quality of accountability, policymaking and service delivery institutions.
- Capacity assessments of heavily indebted poor country PFM. Performed jointly with IMF, this assessment covers some of the same issues as a country financial accountability assessment.

Assessments by other institutions

- Fiscal transparency reviews (IMF). These use the code of good practices on fiscal transparency adopted by IMF in 1998.
- Diagnostic study of accounting and auditing (Asian Development Bank).
- Ex-ante audits of PFM systems (European Commission).
- Assessments by CIDA, DFID, EU, ADB and other agencies.

The preliminary results of the macro assessment are discussed with the agencies implementing the HACT framework, both to provide a summary of the results and to incorporate agency-specific experience and knowledge of the country into the final assessment.

Deliverables

The third party service provider summarizes the findings on the risks related to the use of PFM systems for cash transfers within the country in the macro assessment checklist (provided in Annex I).

Qualifications of the Third Party Service Provider

The third party service provider should be experienced in performing assessments similar to a macro assessment and assessing risks related to PFM systems. The provider should also have financial management experience and knowledge of the United Nations system and the development sector.

Curriculum vitae (CVs) of all members of the assessment team should be provided. They should include details on engagements carried out by the staff members, including ongoing assignments indicating responsibilities assumed by them, and their qualifications and experience in undertaking similar assessments.

Items to be Provided to the Service Provider before Fieldwork Begins

The agency provides the following documentation before starting fieldwork:

- Summary of primary programme initiatives and IPs in the country;
- Details of macro assessments previously performed in the country; and
- Any other documentation that may help the provider better understand the country context from a United Nations perspective.

The third party service provider should review the information received before performing the assessment.

Annex 1. Macro Assessment Checklist

General Overview of Macro Assessment

Country being macro assessed	
Agencies utilizing HACT framework in country	
Agency contact person(s)	
Start/end date of macro assessment (dd/mm/yyyy – dd/mm/yyyy)	
Has a macro assessment been performed for this country previously (by any organization)?	
Member(s) of the macro assessment team (Name, designation, section/organization)	
Sources of information used in assessment (title, date published, source, etc.)	

A risk consideration checklist is provided in Annex 2.

Annex 2. Risk consideration checklist

Risk Consideration						Indicator risk level	Comment
No.	Indicator	High risk	Significant risk	Moderate risk	Low risk		
1	The annual budget contains all significant government expenditures, including relevant donor contributions	No			Yes		
2	Budget and performance	Budget decisions are only nominally debated. Little consideration of previous performance is taken into account when setting future budgets.			Budget decisions are fully debated with assistance from expert committees. Full consideration of previous performance is taken into account when setting future budgets.		
3	Budget execution	Government historically does not execute budgets as planned.	Government historically executes budgets as planned, but there are significant exceptions.	Government historically executes budgets as planned with limited exceptions.	Government historically executes budgets as planned without exceptions.		
4	To what extent are internal controls and financial procedures adhered to?	Procedures are frequently over-ridden or ignored. Emergency procedures are routinely used.	Procedures are generally followed, but there are significant exceptions. Doubt exists as to whether or not the internal control system can be relied upon.	Procedures are generally followed. While exceptions exist, they are not frequent enough to prevent reliance on the internal control system.	Always.		
5	Bank reconciliations	Many accounts are not reconciled monthly. Reconciliations are	A number of significant accounts are not reconciled monthly. Quality is	Generally banks are properly reconciled each month.	Performed to a high standard for all bank accounts at least once a month.		

Risk Consideration							Indicator risk level	Comment
No.	Indicator	High risk	Significant risk	Moderate risk	Low risk			
		often poorly performed.	sometimes poor.	Exceptions exist but appropriate follow-up action is taken in all cases.				
6	Transfer of cash resources	Cash transfers from central/regional levels to project level take more than one month.	Cash transfers from central/regional levels to project level take two to four weeks.	Cash transfers from central/regional levels to project level take one to two weeks.	Cash transfers from central/regional levels to project level take a week or less.			
7	Reporting of cash and asset position to government	Analysis of cash and asset position made to government contains significant omissions.			Full analysis of cash and asset position is made to government.			
8	Financial audit / SAI auditor general <i>*For decentralized governments, consider consolidated audit coverage, if available.</i>	External audit covers less than 80% of central government expenditures.	External audit covers 80% to 90% of central government expenditures	External audit covers 90% of central government expenditures.	External audit covers all central government expenditures.			
9	SAI independence	SAI reports to government agency.			SAI reports to legislature (or equivalent justice system).			
10	Audit standards applied by the SAI	SAI applies national audit standards, which are significantly inconsistent with international standards.		SAI applies national audit standards, which comply with international standards.	SAI applies international audit standard.			
11	Follow-up action to	Points raised by	Points raised by	Points raised by	Points raised by external			

Risk Consideration							Indicator risk level	Comment
No.	Indicator	High risk	Significant risk	Moderate risk	Low risk			
	audit reports	external audit are infrequently followed up.	external audit are usually but not always followed up. A significant number of points recur in following years.	external audit are always followed up. In a few cases points recur in following years.	audit are always properly followed up. Points generally do not recur in following years.			
12	Country has a national procurement framework	No			Yes			
13	Transparency of audit process	Statutory external audit reports are infrequently published. They are rarely debated in the media, even when of public interest.	Most statutory external audit reports are published. They are sometimes debated in the media when of public interest.	All statutory external audit reports are published. They are usually debated in the media when of public interest.	All statutory external audit reports are published. They are debated in the media when of public interest.			
14	Staff qualifications and skills	It is often unclear whether staff have the skills and qualifications necessary to discharge their duties.	In some cases it is unclear whether staff have the skills and qualifications necessary to discharge their duties.	In only some isolated cases is it unclear whether staff have the skills and qualifications necessary to discharge their duties.	It is always clear that all staff have the skills and qualifications necessary to discharge their duties.			
15	Financial systems	Financial systems only capture and report on the most basic financial data, and this is frequently unreliable. System maintenance and performance is	Financial systems only capture and report on the most basic financial data. While there are system maintenance and performance problems, generally	Financial systems are adequate for most but not all data capture and reporting needs. They are reliable and properly maintained.	Financial systems are adequate for data capture and reporting needs. They are reliable and properly maintained.			

Risk Consideration						
No.	Indicator	High risk	Significant risk	Moderate risk	Low risk	Indicator risk level
		generally poor.	the system is stable.			
16	Environmental conditions	Natural disasters or significant events regularly occur that displace citizens and resources.			Natural disasters or significant events that displace citizens and resources rarely or never occur.	
17	Exchange rate volatility	Foreign exchange rates fluctuate significantly on a daily basis.	Foreign exchange rates fluctuate significantly on a weekly or monthly basis.	Foreign exchange rates have remained relatively consistent, with the exception of significant one-off fluctuations.	Foreign exchange rates do not fluctuate significantly.	
18	Existence of a black market	Black market is prevalent and influential in the country.	Black market exists and has significant influence in the country.	Black market exists in the country, but effective actions are being taken to eliminate or limit its influence in the country.	Black market may exist but does not have an influence in the country.	
19	<Any other specific items identified by agency> <i>Examples: Inflation, reliability of statistics bureau, parliamentary control, unemployment rate, transparency of information collection</i>					