TERMS OF REFERENCE
INTERNATIONAL/NATIONAL CONSULTANCY
SDG AUDIT OF THE NATIONAL BUDGET
AS PART OF THE WORK ON THE
INTEGRATED NATIONAL FINANCING FRAMEWORK
REPUBLIC OF NAMIBIA

<table>
<thead>
<tr>
<th>Project Title</th>
<th>SDG Audit of the National Budget</th>
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<tbody>
<tr>
<td>Project</td>
<td>SDG Fund Joint Programme</td>
</tr>
<tr>
<td>Type of Contract</td>
<td>Consultancy firm/international/national</td>
</tr>
<tr>
<td>Contract Period</td>
<td>40 working days to be spread over a period of three months</td>
</tr>
<tr>
<td>Supervisor</td>
<td>UNDP Economics Advisor</td>
</tr>
<tr>
<td>Location</td>
<td>Windhoek</td>
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<tr>
<td>Country</td>
<td>Namibia</td>
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I. BACKGROUND

In September 2015, world leaders adopted the 2030 Agenda for Sustainable Development to end poverty, protect the planet and ensure that all people enjoy peace and prosperity. It comprises 17 Sustainable Development Goals (SDGs), which are accompanied by 169 targets and 232 indicators. The United Nations Development Programme (UNDP) in Namibia in partnership with other UN Agencies and development partner organisations, private sector, civil society, and academia is working to support Namibia’s efforts to achieve its development aspirations, as espoused in Vision 2030 and its successive National Development Plans and the Harambee Prosperity Plans, ultimately the realization of the SDGs by 2030 in line with its mission of eradicating poverty, ensuring environmental sustainability, and promoting democratic governance and gender equality.

Namibia, as one of the Member States, adopted the 2030 Agenda for Sustainable Development, hence is committed to implement and report on the progress and achievements of the SDGs. To this extent, it has made effort to domesticate the SDGs in its national development frameworks through which the country will implement, monitor, and report on the progress of the SDGs. In addition, the country through the Namibia Statistics Agency has produced and launched the 2021 SDGs and Fifth NDP Indicator Framework. This high level commitment of the Government of Namibia suggests the need to equally align the annual budgets and the medium-term expenditure frameworks, to the priorities defined in the National Development Plans and Harambee Prosperity Plans, thereby supporting the implementation and achievement of the SDGs.

As part of effort to ensure that the development financing landscape is responsive and aligned to the SDGs, aligned with the Development Finance Assessment recommendations, it is important to conduct an SDG Audit of the National Budget. An SDG audit of the national budget should highlight areas where the budget is appropriately aligned to the SDGs (especially those SDG areas prioritized by the upcoming National Development Plan 6), identify shortfalls and areas in need of such alignment in future national budgets, and facilitate effective monitoring (including any monitoring involving transparency, accountability, and participation from the wider audience) and reporting on the SDGs. This is part of the work that the UN system through the technical leadership of UNDP is supporting under the Integrated National Financing Framework, ensuring that the development planning framework is strategically linked to a sustainable development finance framework, thus supporting the implementation and achievement of the SDGs.
In view of the above, UNDP wishes to engage the services of a firm (could be international or national) that will be represented by a team leader to undertake an in-depth review and assessment of the national budget and its alignment to the SDGs and provide recommendations including developing practical approaches for effective and accountable spending and monitoring and reporting on the SDGs. Should an international firm be recruited, it will need to recruit a national consultant to support it during the assignment, especially in terms of data collection and some level of stakeholder engagement and national consultations.

Meanwhile, it must be clearly stated that an analysis and assessment of the National Budget will establish how the budget has been aligned to and supporting the implementation of the SDGs, while at the same time establishing strategic forward-looking measures for future budgets to support the implementation and realization of the SDGs, as it relates to key sectors and areas of the economy.

II. OVERALL OBJECTIVE OF THE ASSIGNMENT

The overall objective of the assignment is to conduct an in-depth SDG Audit of the National Budget of Namibia and provide actionable and clear recommendations for accountable spending on key sectors, and support monitoring and reporting on the implementation of the SDGs at national and sub-national levels. Such in-depth analysis should advance forward-looking measures that will apply to future national budgets to support the implementation and realization of most of the SDGs by 2030. The relevant findings from the Budget Analysis activity under the Joint SDG Programme will be part of the initiatives that inform this assignment.

III. SPECIFIC OBJECTIVES

The assignment involves conducting a review of the National Budgets for FY 2018/2019, FY 2019/2020, FY 2020/2021, FY 2021/2022, and FY 2022/2023, focusing on expenditures related to all the 17 SDGs (or those relevant to Namibia) and determining how the budget allocations have been aligned to support implementation and realization of the SDGs by 2030. In this regard, the specific objectives to be achieved are the following:

- Review the National Budgets for FY 2018/2019, FY 2019/2020, FY 2020/2021, FY 2021/2022, and FY 2022/2023 and identify consistency in alignment to the SDGs, identify expenditure lines, and quantify spending related to each SDG, where applicable.
- Assess the degree and extent to which these National Budgets are anchored and aligned with the SDGs.
- Analyze the institutional mechanism and capacity that exist for SDGs budgeting, monitoring, reporting, and accountability and provide recommendations to enhance such capacity.
- Identify and assess the existing institutional mechanisms for tracking the implementation of budgets and determine the extent to which one or more mechanisms are fit for purpose to monitor and report on SDGs.
- Analyze how the National Budgets and expenditure data are disaggregated at national and subnational levels to improve tracking of spending related to all the 17 SDGs and efforts
to improve gender equality, poverty eradication, job and wealth creation, environmental sustainability, and transparency and accountability to ensure that the guiding principle of the SDGs, leaving no one behind, is being effectively adhered to. In other words, analyze how responsive the National Budget is to the population dynamics in the country, and whether a people-centered budgeting is applicable across the SDGs.

- Effort should be made to build upon existing analyses, including from the Budget Analysis under the SDG Fund Joint Programme, and engaging all relevant stakeholders, including UN Agencies, civil society, private sector, IFIs, and sector Offices, Ministries, and Agencies, etc.

- Provide implementable policy recommendations based on the above analyses for future budget planning, alignment, implementation, monitoring, reporting, and accountability on the implementation, reporting, and realization of the SDGs, as well an implementation action plan to support the implementation of those recommendations.

IV. EXPECTED DELIVERABLES & PAYMENT MODALITY

The following will be submitted as deliverables:

<table>
<thead>
<tr>
<th>Deliverables</th>
<th>Estimated duration (days)</th>
<th>Payment in percent milestone</th>
<th>Review and approval required</th>
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</thead>
<tbody>
<tr>
<td><strong>Inception Report:</strong> An inception report with detailed understanding of the assignment, clear methodology (quantitative and qualitative), and detailed work plan.</td>
<td>10</td>
<td>15%</td>
<td>Technical Committee chaired by UNDP</td>
</tr>
<tr>
<td><strong>First draft SDG Audit Report:</strong> This must be submitted after the inception report has been reviewed and approved by the Technical Committee. The draft report must include key findings and recommendations based on robust research undertaken and evidence generated using both quantitative and qualitative research.</td>
<td>15</td>
<td>35%</td>
<td>Technical Committee chaired by UNDP</td>
</tr>
<tr>
<td><strong>Final draft SDG Audit Report:</strong> The final draft report must incorporate and address all the comments and inputs from the first draft report provided by participating stakeholders. A presentation of the key findings and recommendations will be required of the consultancy firm and presented at various stakeholder engagements including the validation meeting and meetings with key policymakers and UNCT. This report must not exceed a maximum of 50 pages.</td>
<td>15</td>
<td>50%</td>
<td>Technical Committee chaired by UNDP</td>
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</table>

1 A presentation of the key findings and recommendations, as well as strategic actions, will be required of the consultant during the stakeholder and validation meetings. Similar presentation will be required with the United Nations Country Team and Policymakers within the Government.
Summary Version of the SDG Audit Report and implementation action plan of key recommendations: This should be shared the same day the final report is being submitted and it should contain infograph, the key findings, policy recommendations and an implementation action plan for implementing the key recommendations. This summary version report must not exceed a maximum of 25 pages.

V. METHODOLOGY

Data Analysis
Quantitative data analysis should be conducted using appropriate data management software to define expenditure trends, allocation, and absorption of funds across the SDGs. The analysis should also establish the budgetary allocations of the SDGs across development and recurrent expenditures to determine their impact on national development. The quantitative analysis should also evaluate the adequacy and sufficiency of funds allocated to programmes aligned to the SDGs. The communication of the key findings should be facilitated by presentation of information written in summary form, using graphs, tables, and diagrams along with the relevant explanation.

Qualitative data analysis should also be used to triangulate findings from the quantitative analysis. In addition, the analysis should focus on budget principles including transparency, accountability, inclusivity, participation, equity, non-discrimination and equality. Qualitative data should be analyzed using the relevant data analysis software.

VI. TIMEFRAME

The expected duration of this assignment is 40 working days to be spread over a period of three months, with a start date of 22nd August 2022 and expected to end by 30 November 2022.

VII. LOCATION

The selected firm should it be an international or national. Should it be the former, it will be required to recruit a national consultant to work with it to engage with stakeholders and gather the data for this assignment. The team leader of the firm will be required as well to make one or two trips to the country depending on the need.

VIII. QUALIFICATIONS

All members in the consultant team should reach the following qualifications:

1. Education:
   - A Master’s degree in the field of social science including public finance management, development studies, applied economics, finance, and development economics. PhD in any of the above areas is an added advantage.

2. Professional experience:
• 7-10 years of work experience in the areas of interest (public finance management, economics, development economics, finance, and national budgets, as well as development planning, etc.).
• Substantial experience in public finance, policy analysis, and with field surveys in Africa.
• Strong quantitative and qualitative skills and a demonstrated capacity to perform outstanding original research including statistical analysis and data management.
• Proved ability to work with government officials at the policy and technical levels to produce practical and actionable solutions and recommendations.
• Excellent knowledge and understanding of the SDGs, SDG budgeting, and 2030 Agenda.
• Strong working knowledge of the United Nations (UN).

3. Language and IT Skills:
• Excellent written and oral English communications skills.
• Full proficiency in terms of software and e-networking.
• Excellent presentation and written skills.

IX. COMPETENCIES

All members in the consultant team should master the following competencies:

1. Corporate Competencies
• Demonstrated integrity by modelling the values and ethical standards of the United Nations.
• Promotes the vision, mission, strategic goals, and values of the UN including working in a culturally diverse environment.
• Displays cultural, gender, religion, race, nationality and age sensitivity and adaptability.
• Demonstrates an ability to function in a team environment and shares knowledge and experience.
• Treats all people fairly without favoritism.

2. Functional Competencies
• Strong capacity to locate, identify, interpret and analyse a broad range of policy, statistical and budget data.
• Extensive skills, knowledge and capacity from understanding the public finance management landscape to social sector budget analysis to measure size, composition, and equity of spending.
• Working knowledge of the mechanisms of local and national budgeting systems.
• Possesses strong technical skills in quantitative and qualitative research methods.
• Strong analytical skills and ability to rapidly analyze and integrate diverse information from varied sources.
• Extensive knowledge and experience on development issues with a particular focus on Africa and developing economies.
• Excellent oral and writing skills with strong academic and policy experience. There must be evidence of similar work done in the past regarding SDG audit of the National Budget.
• Capacity to interact with senior officials of government, donors, and other development partners and actors including CSOs, the private sector, academia, etc.
• Ability and disposition to travel extensively within country, if required.
• Outstanding analytical and negotiations skills. Ability to present coherent and convincing positions both in writing and orally.
• Strong ability to take initiative to move complex processes forward to achieve articulated results, and to work at varying levels and on different initiatives simultaneously (personal organization and ability to multi-task). The consultant must also possess the ability to work under pressure and accommodate change.
• Demonstrable networking capability, interpersonal skills, and a strong ability to promote teamwork.

X. REPORTING LINES

The assignment will be undertaken under the guidance and supervision of the UNDP Economics Advisor in consultation with other PUNOs of the SDG Fund Joint Programme. It will be supported by the Technical Committee that is chaired by the Ministry of Finance in collaboration with the National Planning Commission and other relevant sector Offices, Ministries, and Agencies.

XI. SELECTION CRITERIA

1. Professional qualifications and certifications (10 points)
2. Proven experience and satisfactory implementation of a similar assignment in the past (50 points),
3. Competencies (10 points)

XII. METHOD OF APPLICATION

Please submit the following documents:

• Letter of Confirmation of Interest and Availability.
• Personal CV or P11 of the Representatives for the firm indicating relevant experience from similar assignments, as well as the contact details (email and telephone number) and three (3) professional references. The team leader must be clearly defined in the submission.
• Technical proposal of why you consider your firm as the most suitable entity for the assignment, and a methodology of how you will approach and complete the assignment.
• Financial Proposal that shows the all-inclusive fixed total contract price, supported by a breakdown of costs.

XIII. CRITERIA FOR SELECTION OF BEST OFFER

Offers received will be evaluated using a Combined Scoring method, where the qualifications and proposed methodology will be weighted 70%, and combined with the price offer, which will be weighted 30%.

Criteria to be used for rating the qualifications and methodology:

Cumulative analysis
The proposals will be evaluated using the cumulative analysis method with a split 70% technical and 30% financial scoring. The proposal with the highest cumulative scoring will be awarded the contract. Applications will be evaluated technically, and points attributed based on how well the proposal meets the requirements of the Terms of Reference using the guidelines detailed in the table below: When using this weighted scoring method, the award of the contract may be made to the individual consultant whose offer has been evaluated and determined as:

a) Responsive/compliant/acceptable, and

b) Having received the highest score out of a pre-determined set of weighted technical and financial criteria specific to the solicitation.

* Technical Criteria weighting: 70%

* Financial Criteria weighting: 30%

a) Only candidates obtaining a minimum of 49 points in the Technical Evaluation would be considered for the Financial Evaluation.

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<thead>
<tr>
<th>Criteria</th>
<th>Points</th>
<th>Percentage</th>
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<tbody>
<tr>
<td><strong>Qualification</strong></td>
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<td>10%</td>
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<tr>
<td>Master's degree in finance, economics, or other relevant fields. PhD will be an added advantage.</td>
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<tr>
<td><strong>Experience</strong></td>
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<td>50%</td>
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<tr>
<td>At least 5-7 years’ experience in finance, public financial management, national budgets, gender studies, and planning. Previous experience in Government or with a development partner working on finance issues is a strong advantage.</td>
<td>20</td>
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<td>Research experience in the areas of public policy for sustainable development is required.</td>
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<tr>
<td>Experience working at the national level, anchored in public policy reforms in close collaboration with the government, as well as excellent knowledge and understanding of the SDGs, SDG budgeting, and 2030 Agenda.</td>
<td>5</td>
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<tr>
<td>Excellent writing skills in English required as evidenced by previous research/analysis reports on relevant topics</td>
<td>5</td>
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<td>Demonstrated ability to conduct consultations and facilitate dialogue between senior government officials and other high-level stakeholders required.</td>
<td>5</td>
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<td>Excellent knowledge of data collection and analysis tools and statistics is essential</td>
<td>5</td>
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<tr>
<td><strong>Competencies</strong></td>
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<td>10%</td>
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<tr>
<td>• Demonstrates/preserves ethics and integrity.</td>
<td>2</td>
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<td>• Demonstrates business knowledge and sound judgment.</td>
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<td>• Personal development, taking initiative.</td>
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<td>• Acts as a team player and facilitates teamwork.</td>
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</table>
• Facilitates and encourages open communication within the team, communicates effectively.
• Creates synergies through self-control.
• Managing conflict.
• Learns and shares knowledge and encourages the learning of others.
• Informed and transparent decision making

<table>
<thead>
<tr>
<th>Technical Criteria</th>
<th>70%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Criteria – Lowest Price</td>
<td>30%</td>
</tr>
<tr>
<td>Total</td>
<td>100%</td>
</tr>
</tbody>
</table>

Documents to be included when submitting Consultancy Proposals

The following documents may be requested:

a) Latest updated Curriculum vitae (CV) or Resume.
Duly executed Letter of Confirmation of Interest and Availability using the template or guidance provided by UNDP.

b) Financial Proposal that indicates the all-inclusive fixed total contract price, supported by a breakdown of costs, as per template provided. If an Offeror is employed by an organization/company/institution, and he/she expects his/her employer to charge a management fee in the process of releasing him/her to UNDP under Reimbursable Loan Agreement (RLA), the Offeror must stipulate that arrangement at this point, and ensure that all such costs are duly incorporated in the financial proposal submitted to UNDP.

Lump-sum contracts

The financial proposal shall specify a total lump-sum amount, and payment terms around specific and measurable (qualitative and quantitative) deliverables (i.e., whether payments fall in instalments or upon completion of the entire contract). Payments are based upon output, i.e., upon delivery of the services specified in the TOR. To assist the requesting unit in the comparison of financial proposals, the financial proposal will include a breakdown of this lump-sum amount (including travel, living expenses, and number of anticipated working days).

Submission Instructions

Proposals may be submitted on or before the deadline as indicated below. Proposals must be submitted using this generic email (procurement.na@undp.org), cc hendrik.jossop@undp.org address only. Incomplete proposals and failure to comply with proposal submission instructions may not be considered or may result in disqualification of proposal.

Completed proposals should be submitted no later than 10 August 2022 (Namibia Time). For any clarification regarding this assignment, please write to Hendrik Jossop on (procurement.na@undp.org and hendrik.jossop@undp.org). Only written communication will receive a response.

UNDP looks forward to receiving your Proposal and thank you in advance for your interest in UNDP procurement opportunities.
**APPROVER OF TOR**

<table>
<thead>
<tr>
<th>Name: Wilmot A. Reeves</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title: Economics Advisor</td>
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</table>

Signature: [Signature]

Date: 26 July 2022