

## **Terms of Reference (Individual Consultancy-International)**

### **Guideline and Training Module development on Programme Based Budgeting**

#### ***Background***

The public financial management system (PFM) in Mongolia is undergoing a reform process for the last several years. The Budget law, amended in 2011 and became fully effective in 2013, foresees the improvement of public expenditure, governance and accountability mechanisms. The programme-based budgeting (PBB) is one of the key pillars of the law which requires effective, economic and efficient utilization of public resources and is based on accountability and fiscal transparency; thus, it depends on linking resources with outputs and outcomes of public services.

As a part of the reform, Mongolia has been practicing the programme-based budgeting since 2013, although, it neither has been practicing the mid-term expenditure framework with programme classification, nor effectively implemented PBB for bridging government policies with annual budget allocations. Moreover, the line ministries and local governments still have difficulties with costing of programme activities and its output and outcome levels, thus, the PBB is not being carried out fully in terms of classifying the resources by programmes in detailed costs of activities, output and outcome indicators, and expected results.

In November 2017, a joint United Nations - Asian Development Bank (ADB), Mainstreaming, Acceleration, Policy Support (MAPS) mission visited Mongolia to identify and offer assistance to the Government in addressing challenges to Mongolia's achievement of the Sustainable Development Goals, and the Government's Sustainable Development Vision. One of the key recommendations was to improve programme based budgeting and planning to align sectoral policies and plans with the SDGs and with any other government short- and medium-term policy priorities, while identifying duplication and inefficiency and closing gaps in coverage.

ADB and United Nation's Development Programme (UNDP) have been supporting the Ministry of Finance to implement key recommendations of the MAPS on programme-based budgeting in recent years to strengthen the current reforms by transforming the public administration budgets of primary health and environment programmes into a program based budgeting structure involving public service programmes, their outputs and outcomes, strengthening the linkage between government priorities and budgets, designing budget processes based on performance.

Despite the efforts, not much progress has been seen as expected due to complexity of the practice and increased workload due to provision of much more detailed information on cost estimation than the traditional economic classification.

UNICEF Mongolia conducted a study on "Budget analysis and costing of the child protection services in Mongolia" to help policy makers make informed decisions on budgeting for implementation of the child protection law (CPL) in 2015-2016. The analysis also revealed a crucial need to apply programme based budgeting methodology in order to improve effectiveness.

UNICEF Mongolia within the framework of the UN Joint Programme “Rolling Out an Integrated Approach to the SDG financing in Mongolia” aims to contribute to improved budget planning efforts of the government by developing guidelines for PBB in social sectors and building capacity of technical staff in PBB.

Hence, UNICEF Mongolia is seeking for an individual international consultant who will develop a guideline for PBB in social sectors with practical examples in Child protection programme (CPP) and develop online training module on PBB tailored to the specific circumstances of Mongolia. The consultant will also provide technical support to pilot the newly developed guideline in the area of child protection in order to test its feasibility/appropriateness.

### ***Purpose of the Consultancy***

The main objectives of this assignment are to develop a guideline on PBB with programme costing techniques and standard operating procedures to be followed during budget preparation and implementation processes in social sectors with practical examples in child protection programme (CPP) area, as well as to develop a on-line training module content to build the capacity of Government staff engaged in budget planning.

### ***Key tasks of the Consultancy***

#### **Development of guideline on PBB in social sectors with practical examples in CPP:**

- i. Undertake a desk review and analyze all the necessary documents to fully understand the ground situation on PBB and ongoing efforts of PBB in Mongolia
- ii. Carry out stakeholder analysis to bring out the roles and responsibilities of key players and institutions.
- iii. Carry out a “Gap” analysis to identify gaps in the PBB process. Map out the issues and identify the priorities in line with the objectives of this assignment. This should include consultations and meetings and key informant interviews with relevant stakeholders (Government, UN, INGOs, CSOs etc.) working on PBB.
- iv. Develop a guideline on PBB with explanation of the basic principles, fundamentals and common applications. It should include at least the following main important components, but not limited to:
  - Programme costing techniques and steps to be followed during budget preparation and implementation processes with examples in budgeting process of CPP
  - Basic principles and fundamentals of monitoring and evaluation of program performance, and reporting methods and the steps to be followed during the process with examples in CPP

- Guidance on incorporating the performance information into the budget proposal, negotiation and allocation processes with examples in CPP
- Guidance on utilization of the monitoring and evaluation results in the budget decision making processes with examples in CPP
- v. Support a pilot of the implementation of the guideline in the Child protection programme and incorporate the results into the budget proposal, negotiation and allocation processes related to the programme.

**Development of a training module on PBB:**

- i. Identify training needs and carry out a “Gap” analysis to identify gaps in the trainings being imparted on PBB.
- ii. Produce a well-written and comprehensive training needs assessment report based on the above, including recommendations for:
  - selection of training methods (online platforms etc.);
  - targeted audience of the training;
  - post -training evaluation and impact assessment.
- iii. Based on this assessment, develop a comprehensive and contextualised training module that is tailored to the specific circumstances of the country with following important features:
  - Oriented to self-learning
  - Included examples and cases
  - Compatible with learner engagement format that embed multimedia content such as image, audio and video ensuring better engagement with the content.
  - Divided into building blocks focused on a particular topic or skill, each of which will take approximately 15–20 minutes to complete
  - The blocks must contain a mixture of scenario-based practice and personal reflection activities
  - Each block also must have at least one downloadable/printable job aid/handout that will support the training effort.
  - The blocks in the training module should be arranged in a logical flow to help the trainee’s learning

Included knowledge checks on each progress as well as final test with multiple choices

- iv. Share the draft module with UNICEF Mongolia and key experts including government for their review; incorporate comments and finalize the training module .
- v. Test the training module by organizing and facilitating a workshop using newly developed guidelines and training materials.

The content of the guideline and the training module shall be discussed and agreed upon in consultation with the Ministry of Finance (MoF), Ministry of Labour and Social protection and other relevant line ministries.

**Contract duration:** 15<sup>th</sup> of October, 2021- 15<sup>th</sup> of March, 2022

**Type of engagement: (Full time/Part time):** deliverable based/part time

#### 1. Deliverables, Timeframe and Payment Schedule:

Deliverable outputs	Timeline	Payment schedule
Preparation of an inception report, including the desk review of national and international policies, plans and budgeting framework, and workplan	20 October (5 days)	
Draft guideline on PBB	10 November (25 days)	
Draft training module	10 December (25 days)	60% of total agreed fee will be paid after delivery of the draft guideline and training module
Presentation of draft guideline and training module	15 December (2 days)	
A revised draft guideline and training module content	20 December (5 days)	
Validation Workshop on newly developed PBB training module	22 December (1 day)	
Technical guidance on pilot of guideline and training module on PBB	30 December (5 days)	

Documentation on lessons learned and recommendations from pilot, which will feed the guideline,	15 February, 2022 (5 days)	
Submission of a final guideline and training module to UNICEF	15 March, 2022 (10 days)	40% of total agreed fee will be paid at the end of the satisfactory and approved final guideline and training module

### ***3. Project management***

**Direct supervisor:** Community Development Specialist , UNICEF Mongolia

Discussions on contract work assignments and deliverables will be provided by the contract supervisor. The contract supervisor will be available, as/when required, to provide comments to submitted outputs in a timely manner.

**Frequency of performance review:** Performance progress to be provided at every stage of contract payment. Deliverables of the consultant will be presented and discussed at the working group meetings which will consist of representatives from Ministry of Labour and Social Protection, MoF and UNICEF Mongolia. The payment will be made in two installments based on the deliverables and timeline, as indicated in the table above.

### ***4. Qualification requirements***

Individual consultant should have following qualifications and experience:

- PhD or Master's degree in finance, public policy, public management, accounting or other related fields
- At least 5 years' hands-on national and international experience in the fields of PFM, programme budgeting, costing and monitoring, evaluation and reporting in public sector
- Experience in preparation and writing guidelines, manuals and training modules
- Preferably having at least one similar successfully completed contract with organizations or public administrations on programme budgeting, costing and programme/performance monitoring and evaluation
- Preferably having conducted a study on PFM field and/or has taken part in such project in this field



**Nature of ‘Penalty Clause’ to be Stipulated in Contract:**

UNICEF reserves the right to withhold up to 30% of the total fee in the case that the deliverables are not submitted on schedule or do not meet the required standard. Copyright and ownership of all documents produced will remain with UNICEF.

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**Note: (text should 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.