

Terms of Reference
National consultancy: Support Ministry of Economy and Finance to Review and Produce
Education Sector Budget Data

Contract modality: Consultant contract or Individual Contractor

Section: Education

Duty station: Phnom Penh, Cambodia , home-based , or hybrid

Duration: 50 days, between August 2022 and December 2022

1. Background

Over the past two decades, Cambodia has undergone a significant transition, reaching lower middle-income status in 2015, aspiring to attain upper middle-income status by 2030 and high-income status by 2050. To reach that aspiration, the Royal Government of Cambodia (RGC) has committed to providing high quality education to all Cambodia citizens as articulated in the Rectangular Strategy phase IV and the National Strategic Development Plan 2019-2023, which prioritize the human resource development. In this sense, the RGC has also increased and prioritized budget allocation to the social sector, specifically to skills and education sector. It is evident that the recurrent budget allocation to MoEYS has been doubled from 1,583 billion Riel in 2015 to 3,226 billion Riel in 2022, equivalent to approximately 3 per cent of GDP portraying as the commitment in strengthening quality and access to education.

The Royal Government of Cambodia (RGC) launched the Public Financial Management Reform Program (PFMRP) in 2004, led by Ministry of Economy and Finance (MEF), with the objective of transforming the public financial management system of Cambodia step-by-step to meet international best practices and standards. The PFMRP has been designed as a comprehensive and long-term undertaking, sequenced in four platforms and four stages. The first stage (2005-2008) of the reform focused on increasing budget credibility (first platform); the second stage (2009-2015) focused on increasing financial accountability (second platform), while further enhancing the achievements of the first platform and preparing the foundation for the third platform; the third stage (2016-2020) focused on establishing budget-policy linkages (third platform), while further strengthening the achievements of the first two platforms and paving the way for implementing the fourth platform. As a transition from stage 3 to stage 4 and to accommodate the impact of the COVID-19 on the pace of the PFM reform, 3+2 Consolidated Action Plan 2021-2022 of PFMRP was introduced. The fourth stage (2023-2027) will focus primarily on increasing performance accountability and further deepening of the reform through digitization and result based budgeting, while further building on and strengthening the achievements of the three previous platforms.

In 2014, Financial Management Information System (FMIS) was launched with the overriding objective to support and underpin the general PFM reform activities in all stages by improving accountability, effectiveness, efficiency, and modernization of the public financial management system in Cambodia. This will provide timely and comprehensive information on budget revenue and expenditure as well as in the longer term the FMIS will provide automated support (turn-key solution) to budget planning and formulation and budget execution processes, with stronger system reinforced controls. In line with this, seven budget classifications were introduced and updated since 2015¹. As of 2021, all seven budget classifications have been implemented and integrated into FMIS. Among those, functional classification was introduced, adopting mostly the international Classification of Function of Government (COFOG). First report was produced in 2020 more likely in piloting phase; however, the definition and data still need further refinement to reflect the sector wide function.

¹ Though administrative, economic, and geographic classification have been utilized as the backbone of the budget system. Other classifications have been implemented to some extent but not standardized and synchronized with the rest of the classification through MEF prakas. Geographic classification standardized in 2015, followed by new and update of other 6 classifications in 2017.

Cambodia is currently eligible for a new round of the Global Partnership for Education (GPE) financing, including US\$15.3 million through the System Transformation Grant and up to US\$30 million through the multiplier. A key piece of data required by the GPE is the amount of domestic financing to the education sector, not education ministry. The first ever education sector budget based on COFOG was produced for 2020; however, as mentioned, it seems that this is lower than the education ministry budget. This is probably explained by structural challenges. Functional classification relies on programme classification and other classification to detect the sub-function and sub-sub function. In order to reflect the sector wide budget allocation, there is a need to revisit or refine or redefine the comprehensiveness of the definition of the education function, sub-function, and sub-sub function. The Capacity Development Partnership Fund (CDPF)² will provide technical assistance to support this refinement process to define the definition and improve data reporting of education function/sector and will engage a consultant to support MEF in this endeavor.

2. Purpose

To support improvement in reporting the total national budget allocated to the education sector, including through improvements to the COFOG.

The assignment has two main interlinked objectives:

1. Support MEF to coordinate with the relevant line ministries involved in education COFOG to conduct a comprehensive review of the education international COFOG and national education COFOG and current tagging of budget data for reporting on this function to produce a short report of national financing to the education sector in Cambodia to support Cambodia's applications to the GPE
2. Building on the comprehensive review, produce a report with concrete recommendations to improve the education COFOG

3. Work Assignment

The consultant will work mainly with Budget Formulation Department (BFD) of the General Department of Budget (GDB) of MEF to achieve the above objectives. Depending on the administrative arrangement (to be coordinated by MEF), the consultant will also work with the relevant line ministries and agencies³ to define, collect, and consolidate offline education COFOG data. This will, in the immediate term, support Cambodia's application to the GPE, and, in the longer-term, support the refinement of the education COFOG for annual reporting.

Under the overall supervision of the UNICEF Chief of Education, and in close technical cooperation with the UNICEF Education Specialist (CDPF) and the UNICEF Social Policy Specialist, the consultant will undertake the following tasks:

- Work closely with BFD of MEF and Department of Finance (DoF) of MoEYS to review the current education COFOG and practices by line ministries (LMs). This includes looking at how each LM understands, defines, and detects education sub-functions, and sub-sub functions in their reporting to the MEF. The consultant will prepare a preliminary report with clear and specific findings and propose changes/refinements to those education sub functions, including actionable recommendations to help improve this in future years.
- Following the review process and in closed consultation with COFOG team of MEF, apply the newly refined definition, collect, consolidate, and analyze domestic financing contributing to the education sector that is currently held by government line ministries and agencies outside MoEYS. If newly refined definition is not fully in consent, the consultant can apply elaborated definition of sub-function and sub-sub function in collaboration with COFOG team and relevant ministries. The output of this exercise should include:
 - Data for the most current year available; and

² A pooled funding mechanism between the EU, USAID, GPE, SIDA, UNICEF and MoEYS

³ This could include: MoLVT, MoSVY, Mol, MoD etc. To be reviewed and agreed with UNICEF and MEF at the start

- Trend analysis for at least the past three years (including pre-COVID19 levels of financing).
- Projections for the next three years, based on available medium-term budget framework information
- Work with COFOG team of BFD to test the new education COFOG and collect temporary data on education COFOG for the earlier time frame in support of GPE requirement
- Produce a maximum 15-page report on education financing data including the result of the review, clearly citing the sources, with in-depth analysis using tables, diagrams, and charts as appropriate.
- Present the findings, with actionable recommendations, to COFOG team of BFD of MEF and relevant stakeholders including MoEYS and the Capacity Development Partnership Fund (CDPF) partners⁴.
- Provide orientation to key staff of BFD of MEF in charge of COFOG and relevant staff of BFD on education COFOG based on newly refined definition to better guide relevant line ministries to clearly and specifically define, detect, and report their education sub-function and sub-sub function and to help MEF to better track, consolidate, report and analyze domestic financing contributing to education sector.

4. 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):

5. Qualifications or Specialized Knowledge/Experience Required

- An advanced University degree (Master’s degree or equivalent or higher) in economics, social policy, international development, or similar field.
- A minimum of eight years of relevant professional experience, of which at least three have been spent working on public financial management reform and processes, programme budgeting and budget strategic planning; work with the Cambodian government on these aspects is a major advantage.
- Strong technical knowledge of government financial and budgeting processes, including COFOG, preferably with a RGC line ministry.
- Familiarity with education sector public financial management reform programmes, including priority reform areas and budget setting processes.
- Excellent interpersonal, facilitation and communication skills.
- Excellent data analysis skills, including consolidating complex data into easily understandable and communicable formats; and
- Fluency in English and Khmer.

⁴ The contract will be directly managed by UNICEF, as the Secretariat of the CDPF. CDPF partners include the European Union, USAID, Sida, GPE and UNICEF.

6. Location

The Consultant will be based at BFD of MEF during the contract period, with frequent communication with UNICEF as the contract manager on behalf of the CDPF. In case there is no space available at MEF, the consultant may work from his/her premises. In consultation with UNICEF, the consultant may be allocated space on certain days at UNICEF.

7. Duration

The duration of the assignment will be part-time over four and a half months from 1 August 2022 to 31 December 2022 covering a total of 50 working days.

8. Deliverables

<i>Deliverables and descriptions</i>	<i>Number of working days</i>	<i>Due date</i>
Deliverable 1: - A preliminary report of consolidated education sector financing data based on COFOG (max 5 pages, with annexes tables and charts). This includes current financing levels as well as trend analysis for at least the past three years and projection to the future - Preliminary report (max 20 pages excl. annexes) on the current COFOG, identifying challenges and providing actionable recommendations on how to improve functionality and coherence - A presentation to COFOG team of BFD of MEF, UNICEF, DoF of MoEYS, and CDPF partners to collect comments/feedback	25	6 weeks after contract signing
Deliverable 2: - A more refined report consolidated education sector financing data based on COFOG (max 5 pages, with annexes tables and charts) addressing comments from relevant stakeholders - Final Report (max 20 pages excl. annexes) on the current COFOG, identifying challenges and providing actionable recommendations on how to improve functionality and coherence - Presentation of the findings to BFD of MEF, UNICEF, the CDPF partners, MoEYS and relevant stakeholders	25	6 weeks after Del 1
Total number of days	50	

9. Reporting Requirements

- A preliminary report of consolidated education sector financing data (max. 10 pages, with annexes tables and charts) in Ms. Word and PDF files in English. This includes current financing levels as well as trend analysis for at least the past three-five years and projection to the future
- Preliminary report (max. 20 pages excl. annexes) on the current COFOG, identifying challenges and providing actionable recommendations on how to improve functionality and coherence. Report must be in Ms. Word and PDF files in English.
- A final report on the Education sector budget data, addressing comments from relevant stakeholders, in Ms. Word and PDF files in English. Both hard and soft copy, with clear identification of data sources and annexes.

- Final Report (max. 20 pages excl. annexes) on the current COFOG, identifying challenges and providing actionable recommendations on how to improve functionality and coherence, in Ms. Word and PDF files in English.

10. Payment Schedule linked to deliverables

- 50% upon satisfactory completion of deliverable 1
- 50% upon satisfactory completion of deliverable 2

11. Administrative Issues

The consultant is expected to have their own laptop and necessary work tools. The consultant will be based at MEF.

Consultancy fees shall be calculated based on the days estimated to complete the assignment in the Terms of Reference and shall be considered the maximum compensation as part of a lump sum contract and agreed on a work plan for submission of deliverables. No additional fees shall be paid to complete the assignment. Payment will be made upon delivery of all final products and full and satisfactory completion of the assignment.

12. Contract supervisor

The consultant will report to the UNICEF Chief of Education, who will be responsible for the final review of the deliverables and the certification of payments to the consultant. The UNICEF Education Specialist (CDPF), together with the UNICEF Social Policy Specialist, will provide direct technical guidance and coordination to the consultant in coordination with Director of Budget Formulation Department of MEF and the CDPF partners. The consultant shall communicate with Education Specialist with copy to the Social Policy Specialist on a regular or ad-hoc basis in implementing work assignments and producing the deliverables.

13. Nature of 'Penalty Clause' to be Stipulated in Contract

Unsatisfactory performance: In case of unsatisfactory performance the contract will be terminated by notification letter sent five (5) business days prior to the termination date in the case of contracts for a total period of less than two (2) months, and ten (10) business days prior to the termination date in the case of contracts for a longer period

Performance indicators: Consultants' performance will be evaluated against the following criteria: timeliness, quality, and relevance/feasibility of recommendations for UNICEF Cambodia.

14. Submission of applications

Interested candidates are kindly requested to apply and submit the following documents:

1. Letter of Interest (cover letter) with indication of applicant's ability, availability and start date
2. CV or Resume with explaining how your background and experience are relevant to the consultancy work assignment and the qualifications, competencies, knowledge and skills
3. The fee proposal or price proposal by indicating all-inclusive daily rate (in US\$). If international travel is involved, an estimated travel cost is also required. Applications submitted without a daily fee rate will not be considered.

4. If the consultant wishes to telework outside of Phnom Penh for certain periods, details will have to be included in the application (e.g. – from where, until when the applicant wants to telework etc.)
5. The contact details of three referees.

15. Assessment Criteria

A two-stage procedure shall be utilised in evaluating proposals, where the evaluation of the technical proposal will be completed prior to any price proposal being reviewed and compared. The Cumulative Analysis Method (weight combined score method) will be used for evaluation and selection in this desk review process. The Contract shall be awarded to candidate obtaining the highest combined technical and financial scores, subject to the satisfactory result of the verification interview.

- a) Technical Qualifications (max. 100 points): weight 70 %
 - Advanced university degree in a related field (economics, social policy, international development, or similar) (15 points)
 - Knowledge of government budgeting and financial processes, including COFOG systems and (40 points)
 - Relevant professional experience, including work on public financial management reform and processes, programme budgeting and budget strategic planning; (30 points)
 - Quality of past work (e.g. understanding, methodology) (15 points)
- b) Financial Proposal (max. 100 points): weight 30 %. The maximum number of points shall be allotted to the lowest Financial Proposal that is opened /evaluated and compared among those technical qualified candidates who have attained a minimum 70 points score in the technical evaluation. Other Financial Proposals will receive points in inverse proportion to the lowest price.