

Terms of Reference

1. Project Information

Assignment Title	Development of Guide for Conducting Budget Analysis
Thematic Focus	Budget Working Group (BWG)
Assignment Location	Phnom Penh, Cambodia
Report to	NGOF
Assignment Duration	October - December 2021

2. Background

The Budget Working Group has engaged in public budget advocacy for several years since 2016. The group advocacy aims to produce credible evidence through budget analysis, research and mainly open budget survey to influence the Royal Government of Cambodia (RGC) to increase budget allocation toward poor and vulnerable population and improve budget transparency¹. The group has produced annual budget analysis in the education sector, engaged relevant government institutions into dialogue on social service budget allocation at commune/sangkat level, and engaged Ministry of Economy and Finance (MEF) and relevant stakeholders to conduct and discuss the result of the Open Budget Survey.

In order to advance advocacy objectives of the group in a coordinated and sustainable manner, the group has developed Strategic Plan 2020-2024 and capacity development plan. Based on the result of the capacity assessment of the BWG member in 2017, it is clear that the capacity of members in conducting budget analysis varies from one to another. Since then, a series of capacity building activities, particularly budget analysis training was conducted to support and sustain the knowledge and capacity of the members to reach a common level. The trainings were provided by both international and national experts. However, due to staff turnover in different organizations, the situation of covid-19 pandemic that needs an updated method for doing budget analysis, there is a need to sustain the knowledge in conducting budget analysis advocacy. Therefore, it is critical that a guide/tools to conducting budget analysis need to be developed. The guide will be complimenting the already developed guide to the national budget.

3. Main Objective

To develop a guide for conducting basic budget analysis and provide capacity building to BWG members.

4. Specific Objectives

- To develop a user-friendly guideline on how to conduct budget analysis including budget law, line ministry budget, sub-national administration budget and program budget for BWG
- To provide training to BWG members on how to use user-friendly guideline on budget analysis

¹ Mainly increase Cambodia score in open budget index.

- To provide hands on support to BWG members produce three budget briefs: 1) specific sector or sub-sector education – pre and basic 2) sub-national administration, mainly commune (social services), and 3) Natural Resources Management (NRM) – Community Forestry, Community Fisheries and Communal Land Title registration).

5. Scope of Consultancy

The guide to conduct budget analysis will be a generic tool with inclusion of tips and steps to structure budget data, basic analytical tools and methods, and interpretation of the data. The tool should be applicable to conducting budget analysis for both national and sub-national administration.

6. Consultancy Role

- Review existing documents related to budget analysis, budget cycle, and budget advocacy, including government documents (Budget law, Program Based Budget, Gender Responsive Budgeting tools...)
- Organize consultation workshop with BWGs member and Advisory Groups to get inputs for developing a friendly guideline on budget analysis
- Develop one user-friendly guideline on how to conduct budget analysis including budget law, line ministry budget, sub-national administration budget and program budget for BWG
- Provide an orientation to BWG members on how to use friendly guideline on public budget analysis
- Guide BWG members on social services and NRM related budget analysis
- Support BWG members to develop policy brief on social services and NRM related budget allocation and submit to relevant line ministries

7. Administrative arrangement and logistics

The consultant shall be based at NGO Forum in Cambodia or at his/her own convenient working place; but he/she is expected to be responsive to NGO Forum under the scope of this assignment as well as the agreed detailed work plan. NGO Forum will provide logistical and administrative support in collecting inputs from BWG members, organizing consultation and training events and relevant meetings, and making consultancy payment under the scope of the ToR.

8. Methodologies

The consultant shall adopt two approaches in developing the guideline and providing capacity building to BWG members. First is to conduct a comprehensive literature review of existing manual/guideline on conducting budget analysis, collect inputs from BWG members on expected technical gap on budget analysis, develop structure of the guideline and discuss with BWG members, and develop the guideline based on inputs and result of consultation on the draft structure from BWG members. Second is to conduct an orientation/training session to test the effectiveness of the guideline and then finalize the guideline based on the result of the testing. Then the consultant is expected to support the BWG to produce three briefs: 1) specific sector or sub-sector

education – pre and basic 2) sub-national administration, mainly commune (social services), and 3) Natural Resources Management (NRM) – Community Forestry, Community Fisheries and Communal Land Title registration) ...

9. Timelines and deliverable outputs

This assignment will be completed within 3 months period (October to December 2021). The actual work plan will be developed jointly by selected consultant and BWG members and logistics will be supported by NGO Forum.

- Developed one user-friendly guideline on how to conduct budget analysis including budget law, line ministry budget, sub-national administration budget and program budget for BWG
- Provide on the job 3-days training on how to use user-friendly guideline to conduct budget analysis to BWG members
- Provided 5-days guidance sessions to BWG members to analysing budget on 1) specific sector or sub-sector education – pre and basic 2) sub-national administration, mainly commune (social services), and 3) Natural Resources Management (NRM) – Community Forestry, Community Fisheries and Communal Land Title registration) depending on availability of data
- Support BWG members to develop two joint policy briefs/ statements 1) specific sector or sub-sector education – pre and basic 2) sub-national administration, mainly commune (social services), and 3) Natural Resources Management (NRM) – Community Forestry, Community Fisheries and Communal Land Title registration). to submit to relevant line ministries

Deliverable Outputs	Responsible	Timeline	Total working days
1. Consultant on board	Consultant		
2. Develop detailed work plan to deliver the outputs in the ToR	BWG & Consultant		1 day
3. Collect inputs from BWG members for developing draft outline of the guide for consultation with BWG members	BWG & Consultant		3 days
4. Develop a draft user-friendly guide to conduct budget analysis for BWGs	Consultant & BWG	(Deadline for 1 st Draft)	5 days
5. Collect comments/inputs from BWG members	Consultant & BWG	(Deadline for 2 nd Draft)	5 days

6. Finalize the Development of a draft user-friendly guide to conduct budget analysis for BWGs	Consultant & BWG	(Deadline for Final draft for testing)	5 days
7. Provide orientation/training session to test the guide	Consultant & BWG		3 days
8. Finalize the guide based on result of orientation and training session	Consultant & BWG		2 days
9. Support BWG members to develop three budget briefs: 1) specific sector or sub-sector education – pre and basic 2) sub-national administration, mainly commune (social services), and 3) Natural Resources Management (NRM) – Community Forestry, Community Fisheries and Communal Land Title registration).	Consultant & BWG		5 days
Total			24 days

10. Qualification of Consultant

- Advanced university degree in the field of economics, development, public policy, etc.
- At least five years’ experience in policy research study and budget analysis, civil society engagement, and development of advocacy products particularly guide;
- At least five years’ experience in capacity developments in areas of public finance management, budget analysis and advocacy;
- Strong research, facilitation and advocacy skills;
- Good understanding of the development context in Cambodia (public financial management framework, social accountability, good governance, and CSOs works);
- Ability to translate raw data into effective and engaging data visualizations and infographics;
- Excellent oral and written communication in English, including a demonstrated ability to translate complex, technical information into clear, non-technical language that is accessible to a broader audience; and
- Good analytical skills, critical thinking skills, initiative, gender sensitive and creativity.