unicef | for every child

TERMS OF REFERENCE

TITLE – *Public Expenditure Review Consultant - Education (E-PER) Phase II*

CONTRACT MODALITY	Individual Consultancy
DUTY STATION	Jakarta, Indonesia (Remotely)
DURATION OF CONTRACT	6.5 Months

Purpose of Assignment

UNICEF Indonesia seeks an individual consultant to support the Ministry of Finance in delivering Phase II of the Education Public Expenditure Review (E-PER). The assignment will deepen the Phase I diagnostics and translate them into operational, politically feasible fiscal and public financial management recommendations for the national and subnational planning and budgeting cycle.

The consultancy will assess the effectiveness, efficiency, equity and fiscal sustainability of education spending, including the implications of major initiatives and mandates such as Makan Bergizi Gratis, Sekolah Rakyat, Sekolah Integrasi, school revitalisation and 13-year compulsory education. It will combine granular quantitative analysis with institutional analysis and consultations.

Background and rationale

Indonesia has sustained the constitutional allocation of at least 20 per cent of public budgets to education, yet increased spending has not produced commensurate improvements in learning outcomes.

Phase I of E-PER found rigid, salary-dominated subnational budgets, fragmented allocations, uneven regional performance and persistent equity gaps, particularly during the transition to upper secondary education.

Phase II of E-PER responds to the need for deeper, forward-looking and operational analysis. It will examine demographic and school-network needs, fiscal sustainability and crowding-out risks, cross-sectoral governance, subnational behavioural and institutional bottlenecks, and cost-effectiveness in disadvantaged and 3T areas.

Scope of Work

Overall objective

To formulate evidence-based and implementable fiscal policy and public financial management recommendations that improve the effectiveness, efficiency, equity and sustainability of education spending and support nationally competitive human capital toward Golden Indonesia 2045.

Specific objectives

• Assess school-age demographic trends against existing education infrastructure and future school-network requirements.

• Analyse the fiscal impact and potential crowding-out effects of major initiatives, especially Makan Bergizi Gratis and Sekolah Rakyat.

• Assess inter-institutional governance and operational readiness across relevant ministries, agencies and local governments for school revitalisation and 13-year compulsory education.

• Identify institutional, behavioural and public financial management (PFM) drivers behind stagnant subnational spending productivity and overlapping mandates.

• Evaluate provincial cost-effectiveness variation and data constraints, with focused analysis of disadvantaged and 3T locations.

• Convert academic diagnostics into prioritised, costed and politically feasible recommendations for the Ministry of Finance and the planning-budgeting cycle.

Key analytical questions

• How effectively and efficiently did education spending and selected programmes from 2020-2026 improve access and learning outcomes across education levels?

• How equitable are education expenditures and outcomes across geography and socioeconomic groups?

• What are the fiscal impacts, governance requirements and potential crowding-out risks associated with major education-related initiatives and 13-year compulsory education?

• Which school-, teacher-, student- and subnational-level constraints prevent spending from improving outcomes, and which benchmark practices can be replicated?

• What feasible policy, financing and PFM reforms should be prioritised and sequenced?

Methodological approach

• Review and validate E-PER Phase I findings and relevant policy, budget and programme documentation.

• Undertake granular analysis of central and subnational education spending using administrative fiscal data and relevant secondary datasets, disaggregated by programme, activity and geography.

• Develop proxy indicators and analytical models for spending efficiency, cost-effectiveness, equity, fiscal sustainability and crowding-out.

• Map the absorption of the 20 per cent education budget by traditional and non-traditional education vectors and assess links with attendance, readiness and learning outcomes.

• Compare high-performing/low-spending and high-spending/low-performing locations to identify governance and operational practices.

• Conduct stakeholder consultations, FGDs, key informant interviews and site visits in at least four selected locations, including low-achievement and disadvantaged areas.

• Develop a practical approach for linking fiscal spending data such as SAKTI/SIPD with assessment results such as AKM, while applying data protection and confidentiality requirements.

• Validate findings through technical consultations and produce concise, decision-oriented recommendations and implementation tools.

Expected collaboration and reporting

The consultant will work under the supervision of the UNICEF Indonesia Social Policy Section and in close technical coordination with the Directorate of Welfare and Economic Equity Strategy, Directorate General of Economic and Fiscal Strategy, Ministry of Finance (MoF).

Coordination will also involve relevant UNICEF sections, ministries/agencies, local governments and technical stakeholders.

The assignment will require travel to Jakarta for candidates residing outside Jakarta to participate in stakeholder consultations, validation workshops, and dissemination activities, as agreed upon with UNICEF and government counterparts.

Data protection, ethics and safeguarding

The consultant must comply with UNICEF policies on safeguarding, ethical evidence generation, confidentiality and data protection.

Analysis should use anonymised or de-identified data wherever possible.

The assignment will not involve direct engagement with children or access to personally identifiable child data.

All student- or child-level datasets will be anonymised or de-identified before being made available to the consultant.

Any subsequent change requires prior written approval, documented risk mitigation and applicable ethical review.

Work Assignment Overview	Deliverables/ Outputs	Delivery deadline
1. Inception and analytical framework	Approved inception report of no more than 30 pages, excluding annexes, including refined analytical questions, theory of change, methodology, data inventory, stakeholder map, ethics and data-protection measures, fieldwork sampling framework, risk register and detailed workplan. Acceptance by UNICEF and the Ministry of Finance.	19 December 2026
2. Data architecture and baseline diagnostic	Data inventory and quality-assessment matrix; documented and reproducible data-processing protocol; baseline diagnostic note validating Phase I findings and identifying gaps; and proposed framework for linking fiscal, service-delivery and learning-outcome data. Acceptance by UNICEF and the Ministry of Finance.	30 January 2027
3. Fiscal sustainability and programme analysis	Stand-alone technical paper covering demographic and school-network projections, flagship initiative fiscal impacts, crowding-out scenarios, 13-year compulsory education, governance mapping, scenario assumptions and sensitivity analysis. Acceptance by UNICEF and the Ministry of Finance.	16 March 2027

4. Technical consultation and validation	Documentation of stakeholder consultations and technical validation sessions conducted through virtual or UNICEF-organized meetings; summary of key findings and stakeholder feedback; revised analytical framework and assumptions reflecting consultation results; validation note agreed with UNICEF and Ministry of Finance. Acceptance by UNICEF and the Ministry of Finance.	24 April 2027
5. Draft E-PER Phase II report and policy package	Draft consolidated report, maximum 80 pages excluding annexes, integrating quantitative and qualitative findings, cost-effectiveness and equity analysis, prioritised and costed recommendations, implementation matrix, institutional responsibilities, financing options, indicators and risks; plus a presentation for technical validation. Acceptance by UNICEF and the Ministry of Finance.	22 May 2027
6. Final report, tools and dissemination	Final report incorporating consolidated comments; executive summary; policy brief; editable slide deck; cleaned non-identifiable analytical files; reproducible code and data dictionary; final presentation; and complete handover in editable formats. Restricted data must be returned or securely deleted. Acceptance by UNICEF and the Ministry of Finance.	15 June 2027

Payment Schedule:

Payment will be made on submission and acceptance of deliverables. UNICEF reserves the right to withhold payment in case the deliverables submitted are not up to the required standard or in case of delays in submitting the deliverables on the part of the consultant.

Important Notes

- 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.
- Contracts are conditional upon the selected candidate's willingness to comply with any current or future vaccination requirements that may be established by UNICEF, where applicable. Failure to comply with applicable vaccination requirements, where required and without an approved medical exemption by UNICEF, may result in the withdrawal of the consultancy offer or termination of the contract in accordance with the General Terms and Conditions of Contract.
- UNICEF offers reasonable accommodation for consultants with disabilities. This may include, for example, accessible software, travel assistance for missions or personal attendants. We encourage you to disclose your disability during your application in case you need reasonable accommodation during the selection process and afterwards in your assignment.

QUALIFICATIONS / SPECIALIZED KNOWLEDGE / EXPERIENCE/ COMPETENCIES (CORE/TECHNICAL/FUNCTIONAL) / LANGUAGE SKILLS REQUIRED FOR THE ASSIGNMENT

Minimum requirements:

Education:

Advanced university degree (Master's or higher) in economics, public finance, public policy, education economics, development studies, statistics, social policy or a closely related discipline. A relevant first university degree combined with substantial additional qualifying experience may be considered.

Work Experience:

• Minimum 10 years of progressively responsible professional experience in public expenditure analysis, education financing, public financial management, fiscal policy or a closely related field.

• Demonstrated experience leading or making a major technical contribution to a Public Expenditure Review (PER), education financing analysis, fiscal incidence analysis, public finance review, or comparable social-sector expenditure study.

• Experience facilitating stakeholder consultations, technical discussions, validation workshops, and policy dialogue processes with government counterparts and development partners.

• Proven track record of producing high-quality analytical reports and policy recommendations for senior decisionmakers.

Language Requirements:

• Excellent written and spoken English.

• Professional working proficiency in Bahasa Indonesia is required.

Knowledge/Expertise/Skills:

• Advanced quantitative and policy analysis skills, including expenditure analysis, fiscal modelling, cost-effectiveness, efficiency and equity analysis, and management of large administrative datasets.

• Strong understanding of decentralised service delivery, intergovernmental fiscal relations, and national/subnational planning and budgeting systems.

• Demonstrated ability to develop analytical frameworks, fiscal scenarios, demographic projections, and evidence-based policy recommendations for government decision-making.

• Proven ability to translate complex analysis into operational and politically feasible policy recommendations for senior decision-makers.

• Excellent analytical writing, communication, stakeholder management, and presentation skills.

• Ability to work independently and meet demanding deadlines.

Desirables:

• Demonstrated experience working with Government of Indonesia institutions, particularly in public finance, education financing, social protection, or human capital development, is highly desirable.

• Knowledge of UNICEF programming, child-rights-based approaches, equity analysis, and ethical evidence

generation is an asset.
