

ANNEX B
LRPS-2026-9206558

TERMS OF REFERENCE (TOR) FOR INSTITUTIONAL CONTRACTORS

PART I		
Purpose of Assignment	Costing and financing analysis of the National Early Childhood Development Strategic Framework and its Action Plans	
Location of Assignment	Uzbekistan	
Duration of contract (number of months/days)	10 months	
Start date	From: November 2026	To: August 2027

Background

Uzbekistan is advancing wide-ranging reforms to strengthen human capital and improve outcomes for children and families, guided by the “Uzbekistan 2030” Strategy and relevant sectoral policies and programmes. These reforms aim to expand equitable access to quality health, nutrition, early learning, child and social protection, and family-support services while strengthening inclusion, service quality and accountability. With approximately 4.4 million children under five years of age, Uzbekistan’s young and rapidly growing population creates both an opportunity to build future human capital and increasing pressure on the systems serving young children and their families.

The institutional landscape for early childhood development (ECD) reflects its inherently multisectoral nature. The Ministry of Health is responsible for maternal and child health, nutrition and related primary healthcare services; the Ministry of Preschool and School Education leads preschool education and early learning; the National Agency for Social Protection under the President of the Republic of Uzbekistan leads reforms related to social assistance, social services, child protection, disability inclusion and social work; and the Ministry of Economy and Finance oversees public finance, budget planning and resource allocation. Regional and local authorities and other state and non-state actors also have important responsibilities for delivering and supporting ECD services.

In this context, the Government of Uzbekistan, with technical support from UNICEF and other partners, is developing the National Early Childhood Development Strategic Framework for 2026-2030 and related biannual Action Plans (hereafter referred to as the “Strategic Framework,” and its related Action Plans). The Strategic Framework is intended to establish a common national vision and results framework encompassing health and nutrition, preschool education and early learning, social protection, child protection and family support, cross-sectoral interventions, and national and subnational governance and coordination. The Action Plans will translate these priorities into concrete and measurable actions, with clearly defined outputs, outcomes, indicators, targets, responsibilities, timelines, resource requirements, financing sources, and monitoring and evaluation arrangements.

The Strategic Framework and Action Plans are being developed in accordance with Uzbekistan’s strategic planning and development system established by Presidential Decree No. UP-201 of 30 October 2025 and Presidential Resolution No. PP-394 of 29 December 2025. These acts require strategic planning documents to follow a clear “goal-action-result” chain; establish measurable output, outcome and impact indicators; assess the feasibility and cost of proposed objectives and measures; identify the financial, economic, material, technical and human resources required; specify financing amounts and sources; and ensure alignment with government budgeting, monitoring and accountability arrangements.

To complement the development of the National Early Childhood Development Strategic Framework for 2026-2030 and related biannual Action Plans, UNICEF will be supporting the development of a comprehensive costing and financing framework to estimate implementation requirements, develop reusable costing and investment-modelling tools, assess fiscal space and financing options available for ECD, and based on these findings, determine the affordability and the financial feasibility of implementing the Strategic Framework, and strengthen coordination and the links between ECD priorities, programme-based budgeting, medium-term planning and annual budget formulation. This assignment builds on and complements the parallel technical workstream responsible for developing and finalizing the ECD Strategic Framework and Action Plans. The contracted institution will work closely with the individual international consultant and responsible government institutions to ensure that the proposed goals, actions, targets, service-delivery parameters and results framework provide the information required for credible costing. This will include addressing gaps related to target populations, coverage, service packages, quality requirements, implementation modalities, responsibilities, timelines, indicators, inputs and financing sources. Close coordination will ensure consistency, avoid duplication and establish a coherent relationship between strategic priorities, expected results, implementation arrangements and financial requirements, enabling the final Strategic Framework and Action Plans to meet national requirements and be integrated into Uzbekistan's strategic planning, budgeting, monitoring and reporting systems.

Purpose

The purpose of this assignment is to support the Government of Uzbekistan and UNICEF Uzbekistan Country Office in developing a practical and institutionalized costing and financing framework for the National Early Childhood Development Strategic Framework for 2026-2030 and its related Action Plans. This will include development of a comprehensive costing methodology; estimation of the financial and other resource requirements of the Strategic Framework and Action Plan; development of reusable costing and investment-modelling tools; formulation of alternative implementation and financing scenarios; and analysis of the fiscal space and financing options, followed by an assessment of the affordability, financial feasibility and sustainability of the proposed implementation scenarios. The costing will be aligned with the agreed goals, actions, results framework, service-delivery parameters, quality requirements, targets and implementation arrangements developed through the parallel ECD Strategic Framework and Action Plan workstream. These outputs will provide a structured and evidence-based foundation for translating the Strategic Framework's priorities into realistic, sequenced and financially feasible implementation arrangements.

The assignment will enable the National Agency for Social Protection, the Ministry of Preschool and School Education, the Ministry of Health, the Ministry of Economy and Finance, and other relevant government institutions to apply consistent and transparent costing approaches in planning, prioritizing, budgeting and monitoring of coordinated ECD interventions. It will also support integration of costing results into programme-based budgeting, medium-term planning and annual budget formulation by linking required inputs and expenditures to activities and outputs, while ensuring their alignment with the Strategic Framework's broader outcome and impact framework, institutional responsibilities and expected results. In doing so, the assignment will contribute to more adequate, efficient, effective, equitable and sustainable financing of ECD interventions while identifying financing gaps, implementation constraints, opportunities for efficiency gains and realistic options for phased implementation.

Furthermore, the outputs of this assignment will serve as a practical resource for policy dialogue and technical engagement among the Government, UNICEF and development partners. Through the development and transfer of reusable tools, practical guidance and institutional procedures, the assignment will strengthen national capacity to update cost assumptions, model alternative implementation and financing scenarios, assess resource implications and use the resulting evidence in strategic planning and budget decisions. By strengthening the linkage between ECD priorities, expected results, implementation arrangements and available financing, the assignment will support evidence-based resource prioritization and the progressive

realization of equitable access to integrated, inclusive and high-quality ECD services for all young children and their families, particularly those facing disadvantage or vulnerability.

Scope and Focus:

The assignment will focus on developing and operationalizing a comprehensive costing and financing framework for the National Early Childhood Development Strategic Framework for 2026-2030 and its related Action Plans. It will cover the agreed sectoral and cross-sectoral interventions in health and nutrition, preschool education and early learning, social protection, child protection and family support, disability inclusion, governance, coordination, data systems, workforce development, monitoring and quality assurance. The work will translate strategic priorities and expected results into clearly defined activities, required inputs, annual costs, financing needs and feasible implementation scenarios.

The assignment will include the following key components:

- **Costability and results-to-resources assessment:** Review the draft Strategic Framework and Action Plan, in close coordination with the international Strategic Framework consultant and relevant government ministries and agencies, to determine whether their goals, activities, indicators, targets, implementation arrangements and financing provisions are sufficiently defined for costing. In coordination with the international consultant developing the Strategic Framework and Action Plan, identify and address gaps relating to target populations, coverage, service packages, quality requirements, responsibilities, timelines, outputs, required inputs and financing sources. Relevant ministries and agencies will be expected to provide and validate the sector-specific data, technical parameters and policy inputs required to address these gaps and enable credible costing.
- **Development of a comprehensive costing methodology:** Design a fit-for-purpose methodology combining bottom-up, activity-based, input-based, normative and expenditure-based costing approaches. The methodology will define cost categories, allocation principles, costing units, price assumptions and treatment of recurrent, capital, start-up, transition, administrative and system-strengthening costs.
- **Assessment of existing expenditure and financing:** Map current ECD-related programmes, budget allocations, expenditure and financing sources across relevant sectors and levels of government. Where sufficiently disaggregated expenditure, service-volume and beneficiary data are available, derive or benchmark empirical unit costs to inform the costing of relevant Strategic Framework and Action Plan interventions. Where data permit, assess the adequacy, efficiency, effectiveness, equity and predictability of existing financing and identify overlaps, gaps and opportunities for improved expenditure tracking.
- **Costing of the Strategic Framework and Action Plan:** Estimate annual costs by strategic objective, action, institution, sector, cost category and level of government. The analysis will distinguish existing expenditure from additional resource requirements and link costs to activities, inputs and measurable outputs, while demonstrating how these contribute to the Strategic Framework's broader outcomes and impacts. It will not attempt to attribute multisectoral outcome or impact indicators directly to individual expenditure items.
- **Development of reusable costing and investment-modelling tool:** Develop a transparent, fully editable and user-friendly tool, proportionate to available data and government user capacity, that allows authorized institutions to update unit costs, assumptions, targets and financing information; project costs through 2030; model agreed implementation scenarios; and generate concise outputs for planning, budgeting and policy dialogue. The tool should use the simplest practical structure and should not require specialist software or advanced modelling expertise for routine updating.

- **Scenario and sensitivity analysis:** Develop and compare a baseline scenario, a prioritized feasible scenario and a progressive expansion scenario. Each scenario will specify coverage, quality, delivery arrangements, implementation sequencing, annual costs and financing requirements. Sensitivity analysis will assess how results change under alternative demographic, price, coverage, quality and implementation assumptions.
- **Fiscal space and financing analysis:** Assess the existing and prospective public resources available for implementing the Strategic Framework and identify realistic financing options, including existing budget resources, potential expenditure reprioritization, efficiency gains, additional public financing and appropriate external or private contributions. The analysis will distinguish confirmed, projected, contingent and unfunded resources and consider relevant macro-fiscal conditions, sector budget trends, expenditure ceilings and medium-term fiscal projections.
- **Assessment of affordability and financial feasibility:** Using the Strategic Framework's cost estimates, implementation scenarios and fiscal-space findings, assess the extent to which each scenario can be financed within available and realistically projected resource envelopes. Identify financing gaps, affordability constraints, budget-execution and resource-absorption risks, and implications for implementation sequencing. Develop practical recommendations on prioritization, phased implementation and measures to strengthen the planning, allocation, execution and monitoring of ECD financing. This component will not repeat the identification of fiscal space or financing sources and will not constitute a comprehensive institutional-capacity assessment.
- **Integration with strategic planning and budgeting:** Develop practical recommendations for incorporating the costing results into programme-based budgeting, medium-term expenditure planning, annual budget formulation and the Government's strategic-planning and monitoring systems. This will include a costed implementation matrix linking financing requirements directly to activities and measurable outputs, while showing their alignment with the Strategy's broader outcome and impact framework and the national "goal-action-result" requirements.
- **Technical consultation and validation:** Conduct structured consultations with NASP, the Ministries of Preschool and School Education, Health, and Economy and Finance, other responsible institutions, subnational authorities and relevant partners to validate the methodology, assumptions, data, scenarios, costing results and financing recommendations.
- **Capacity strengthening and knowledge transfer:** Build the capacity of designated government officials to independently use, update and maintain the costing and investment-modelling tools. This will include user manuals, hands-on training, Uzbekistan-specific exercises, competency assessment, mentoring and formal transfer of all editable tools, datasets, formulas and supporting documentation.
- **Policy engagement:** Prepare concise policy products and support technical and high-level discussions on the costs, financing options, implementation choices and decisions required to implement the Strategic Framework and Action Plans.

The assignment will not constitute a full investment case. It will not require comprehensive monetization of all long-term ECD benefits or a full cost-benefit, return-on-investment or cost-of-inaction analysis across all interventions. Where credible evidence is available, proportionate cost-effectiveness or benefit analysis may be used to inform prioritization. The principal focus will remain on costing the Strategic Framework and Action Plan, assessing fiscal space, financing options, affordability and financial feasibility, and establishing sustainable national capacity to update and use the resulting analysis.

Expected Results:

The assignment will result in a practical and institutionally owned costing and financing framework that enables the Government of Uzbekistan to translate the National ECD Strategic Framework and its Action Plans into realistic, prioritized and financially feasible implementation arrangements.

The key expected results are:

- **A complete and costable ECD Strategic Framework and Action Plan:** The Strategic Framework's goals, actions, targets, implementation arrangements, and activities and outputs are sufficiently defined and linked to the required inputs, responsibilities, timelines, financing amounts and potential financing sources, with clear alignment to the Strategic Framework's broader outcome and impact indicators.
- **A comprehensive understanding of existing ECD financing:** Current ECD-related programmes, budget allocations, expenditure and financing sources are mapped across relevant sectors and levels of government, with key financing gaps, overlaps, disparities and potential inefficiencies identified.
- **Credible estimates of implementation costs:** Annual resource requirements for implementing the Strategic Framework and Action Plan are estimated by strategic objective, action, sector, responsible institution, level of government and cost category, clearly distinguishing existing expenditure from additional financing needs.
- **Realistic implementation and financing scenarios:** Baseline, prioritized and progressive expansion scenarios are developed to support decisions on coverage, quality, sequencing and the pace of implementation, with the costs and financing gaps of each scenario clearly presented.
- **A clear assessment of available and potential financing:** Existing and prospective fiscal space and realistic financing options for ECD are identified, distinguishing confirmed, projected, contingent and unfunded resources.
- **Improved understanding of affordability and financial feasibility:** The costs and financing requirements of each implementation scenario are compared with the available and realistically projected resource envelope. Financing gaps, affordability constraints, budget-execution and resource-absorption risks are identified, with practical recommendations on prioritization, sequencing, phased implementation and strengthening the management of ECD financing.
- **A reusable costing and investment-modelling system:** Government institutions have access to transparent, editable and user-friendly tools that allow them to update cost assumptions, targets and financing information; model alternative scenarios; and produce evidence for strategic planning and budget preparation.
- **Stronger links between ECD planning, results and public budgets:** Costing results are linked to activities and expected outputs and outcomes, with practical recommendations for their integration into programme-based budgeting, medium-term planning, annual budget formulation and national strategic-planning and monitoring systems.
- **Strengthened institutional capacity and ownership:** Designated government officials are able to independently use, update and maintain the costing and investment-modelling tools and apply the resulting evidence in planning, budgeting, monitoring and policy discussions.
- **Enhanced evidence-based policy dialogue:** Senior decision-makers and development partners have clear and accessible evidence on the costs, financing gaps, implementation options and policy decisions required for the progressive and sustainable implementation of the ECD Strategic Framework.

Description of the Assignment

The contracted institution will mobilize a multidisciplinary team with expertise in ECD, social-sector costing, public financial management, fiscal analysis, quantitative modelling, results-based management and capacity development. The assignment will combine strategic and financial analysis, development and application of costing tools, stakeholder consultation, knowledge transfer and policy engagement.

The institution will work closely with UNICEF, relevant government institutions and the individual international consultant responsible for developing the ECD Strategic Framework and Action Plans. This coordination will ensure that the Strategic Framework and Action Plans contain the targets, service parameters, indicators, implementation arrangements and resource information required for credible costing and compliance with Uzbekistan's strategic-planning requirements.

The assignment will be implemented through six interrelated phases, with limited overlap where necessary to accommodate data collection, validation and coordination with the parallel Strategic Framework workstream

Phase 1: Inception, strategic alignment and costing readiness

This phase will establish the institutional, methodological and programmatic foundation for the assignment. The contracted institution will:

- review and build on the work already undertaken by relevant ministries and agencies on the draft Strategic Framework and Action Plan, including their alignment with relevant legislation, national and sectoral strategies, service standards, programme documents, budgets, expenditure reports and previous analyses, and identify any remaining issues that may affect costing and/or financing analysis Strategic Framework;
- assess the costability of each proposed action by examining whether its target population, coverage, service package, quality requirements, implementation modality, responsibilities, timeline, indicators, required inputs and potential financing sources are sufficiently defined;
- work with the international Strategic Framework consultant and government focal points to establish a consolidated results-to-resources framework, identify information and data gaps, and agree on the additional inputs, revisions, assumptions or policy decisions required before detailed costing;
- map relevant institutions, budget actors, stakeholders and data sources and agree with the parallel Strategic Framework workstream on the division of labour, information-sharing, consultations, validation and escalation arrangements;
- prepare and validate the proposed methodology, workplan, data-request matrix, stakeholder-engagement plan, quality-assurance arrangements and risk register; and
- conduct a high-level advocacy and sensitization meeting and a technical inception workshop to build institutional ownership, confirm focal points and agree on the methodology, data-sharing responsibilities and intended use of the costing results.

The institution will document identified gaps and provide structured recommendations to the Strategic Framework consultant and responsible government institutions. Relevant ministries and agencies will be responsible for providing and validating the sector-specific data, technical parameters and policy inputs within their mandates. Detailed costing of an action will begin only when its scope and principal implementation assumptions are sufficiently defined or when an agreed and documented proxy or assumption can reasonably be applied.

Phase 2: Expenditure baseline and financing mapping

This phase will establish the existing financing baseline against which additional requirements will be calculated. The contracted institution will:

- map existing ECD-related programmes, budget programmes, expenditure lines and financing sources across relevant sectors and levels of government;
- analyse available budget allocations, actual expenditure and budget execution and link existing financing and approved commitments to the Strategic Framework's objectives and actions;
- identify relevant central and subnational government financing, development-partner support, household contributions and other sources, where data permit;
- assess the adequacy, efficiency, effectiveness, equity, transparency and predictability of existing financing, including fragmentation, overlaps, geographic disparities, underfunded responsibilities and potential efficiency gains; and
- recommend measures to improve the classification, visibility and tracking of ECD expenditure within government planning and budget systems; and
- Develop empirical unit-cost benchmarks for selected existing ECD programmes or services where sufficiently reliable expenditure and service-volume data are available, clearly documenting their sources, calculation methods and limitations.

Phase 3: Development and validation of the costing methodology and tools

This phase will establish the technical methodology and reusable instruments for costing the Strategic Framework. The contracted institution will:

- develop a comprehensive methodology combining bottom-up, activity-based, input-based, normative and expenditure-based costing, including agreed costing units, cost categories, allocation rules, price bases and treatment of inflation, shared costs, capital costs, geographic variation and data gaps;
- develop a streamlined, editable and user-friendly Excel-based or other agreed open-format tool that enables analysis by strategic objective, action, sector, institution, region, year, cost category and financing source, without unnecessary complexity;

- incorporate functions for updating unit costs, quantities, coverage targets, implementation timing and financing assumptions, as well as scenario modelling, sensitivity testing and financing-gap analysis;
- incorporate automated data-quality and consistency checks and generate summary outputs suitable for strategic planning, budgeting and policy dialogue;
- prepare a concise methodological manual, step-by-step user guide, data dictionary, source log and assumptions register, using practical examples relevant to government planning and budgeting; and
- test and validate the methodology and tool with UNICEF and designated government users before their full application.

The investment-modelling component will be limited to modelling implementation requirements, alternative scenarios and financing implications. The assignment will not involve preparation of a full investment case or comprehensive monetization of all long-term ECD benefits.

Phase 4: Costing of the ECD Strategic Framework and Action Plan

This phase will apply the agreed methodology and tool to produce detailed annual cost estimates. The contracted institution will:

- map the implementation processes and human, financial, material, infrastructure, technological and institutional inputs required for each agreed action;
- estimate unit costs and apply them to agreed target populations, coverage levels, quality requirements and implementation schedules;
- calculate annual costs through 2030 by strategic objective, action, sector, institution, level of government and cost category, distinguishing existing financing from additional requirements and separating recurrent, capital, start-up, transition and system-level costs;
- estimate annual and cumulative financing gaps and reflect relevant geographic, service-delivery and equity-related cost differences;
- document all formulas, data sources, allocation rules, assumptions, limitations and uncertainties and identify actions that cannot yet be credibly costed;
- prepare a costed implementation matrix consistent with national requirements for actions, outputs, indicators, responsibilities, timelines, financing amounts and sources; and
- validate the assumptions, unit costs and preliminary results with responsible government institutions.

Phase 5: Implementation scenarios, Fiscal-Space Analysis and Financial-Feasibility Assessment

This phase will first determine the existing and prospective resources that may be available to finance the Strategic Framework and will then assess the affordability and financial feasibility of the proposed

implementation scenarios. The financial-feasibility assessment will draw on, rather than duplicate, the fiscal-space and financing analysis:

Fiscal-space and financing analysis

- Analyse relevant macro-fiscal conditions, sector budget trends, medium-term fiscal projections, expenditure ceilings and competing expenditure priorities;
- Identify existing and prospective fiscal space and realistic financing options for ECD, including potential reprioritization, efficiency gains, additional public resources and appropriate external or private contributions; and
- Distinguish confirmed, projected, contingent and unfunded resources and document the assumptions and risks associated with each source.

Affordability and financial-feasibility assessment

- Compare the annual costs and financing requirements of each implementation scenario with the available and realistically projected resource envelope identified through the fiscal-space analysis;
- Assess the size and timing of financing gaps and the implications for coverage, quality, implementation pace and sequencing;
- Assess budget-execution and resource-absorption risks and the institutional arrangements for planning, allocating, executing, monitoring and reporting ECD financing; and
- Recommend realistic prioritization, phased implementation and measures to strengthen the management and sustainability of ECD financing.

Phase 6: Finalization, capacity strengthening and policy engagement

This phase will validate and institutionalize the outputs and transfer the tools and knowledge to government users. The contracted institution will:

- finalize the costing analysis, scenarios, fiscal assessment, financing analysis and recommendations, and costed Strategic Framework and Action Plan matrices following technical validation;
- finalize and formally transfer the editable costing and investment-modelling tool, datasets, formulas, methodology, user manual, source log and assumptions register;
- establish practical procedures for institutional ownership, access, version control, quality assurance and regular updating of the tool and its underlying data;
- deliver hands-on training and follow-up mentoring that enable designated users to update costs and targets, modify financing assumptions, construct alternative scenarios, interpret results and generate standard outputs;

- assess users' ability to independently operate and maintain the tool and address remaining capacity gaps; and
- prepare a policy brief and senior-level presentation, conduct a final technical-validation workshop and support a high-level policy meeting on the costs, financing gaps, implementation options, risks and decisions required.

Throughout the assignment, the institution will maintain regular coordination with UNICEF, government focal points and the international Strategic Framework consultant. Each revised deliverable will be accompanied by a response matrix, while key assumptions, decisions, dependencies and risks will be recorded and updated throughout implementation.

Deliverables, timelines, and payment schedule

<i>DELIVERABLES</i>	<i>TIMELINE</i>	<i>SCHEDULE OF PAYMENT</i>
<i>Phase 1: Inception, Strategic Alignment and Costing Readiness</i>		
<i>Task 1.1: Desk Review and Costing-Readiness Assessment</i> • Review and build on the work already undertaken by relevant ministries and agencies on the draft ECD Strategic Framework and Action Plans, relevant legislation, national strategies, sector policies, service standards, programmes, budgets and available studies, focusing on any remaining issues that may affect costing and financing analysis. • Assess the costability of the Strategic Framework and Action Plans, including the clarity of targets, coverage, service packages, quality parameters, delivery modalities, institutional responsibilities, timelines, indicators, required inputs and financing sources. • Identify technical, data and design gaps that may prevent credible costing and recommend the revisions, assumptions or decisions required.	November 2026	10%
<i>Task 1.2: Stakeholder, Data and Coordination Mapping</i> • Map relevant government institutions, budget holders, development partners, technical stakeholders and available data sources. • Develop a division-of-labour and coordination framework covering the contracted institution, UNICEF, government focal points and the international consultant developing the ECD Strategic Framework and Action Plans. • Prepare a data-request matrix and consultation, validation and escalation arrangements. • Agree on sector-specific data and technical-input responsibilities, including the responsible government institution, required information, submission timeline and validation arrangements.		
<i>Task 1.3: Inception Report</i> • Final workplan covering the full assignment. • Detailed costing, fiscal-space, financing, affordability and financial-feasibility methodology. • Costing-readiness assessment and results-to-resources framework.		

• Data and stakeholder mapping, data-request matrix, quality-assurance framework, risk register and mitigation measures. • Proposed structure of the reusable costing and investment-modelling tool. • Record of agreed assumptions, decisions and required revisions to the Strategic Framework and Action Plans.		
Task 1.4: High-Level Sensitization and Technical Inception Workshop • Organize a high-level advocacy meeting to introduce the purpose and importance of costing the ECD Strategic Framework and its implications for strategic planning, prioritization, budgeting and implementation. • Conduct a technical inception workshop to validate the proposed methodology, data requirements, institutional responsibilities, coordination arrangements and workplan. • Document stakeholder feedback, decisions, outstanding issues and agreed follow-up actions.	<i>December 2026</i>	
Phase 2: ECD Expenditure Baseline and Financing Mapping		
Task 2.1: Mapping of Existing ECD Expenditure and Financing • Map existing ECD programmes, interventions, budget lines and funding flows across relevant sectors and levels of government. • Identify central and subnational government financing, development-partner support and other relevant funding sources. • Compile available information on approved budget allocations, actual expenditure and budget execution, clearly distinguishing confirmed, projected and temporary financing. • Link existing programmes and financing to the relevant goals, outcomes and actions of the ECD Strategic Framework and Action Plans. • Develop an editable ECD expenditure and financing database, documenting data sources, classifications, limitations and identified data gaps.	<i>January 2027</i>	
Task 2.2: ECD Expenditure Baseline and Financing Assessment • Analyse trends in ECD budget allocations, actual expenditure, budget execution and the distribution of resources across sectors, population groups and levels of government. • Assess the adequacy, efficiency, effectiveness, equity, transparency, predictability and sustainability of existing ECD financing. • Identify fragmentation, duplication, territorial disparities, underfunding, financing risks and potential efficiency gains. • Assess the alignment of existing financing with the priorities, targets and implementation requirements of the ECD Strategic Framework and Action Plans. • Recommend improvements to ECD expenditure classification, tracking, reporting and coordination. • Develop empirical unit-cost benchmarks for selected existing ECD programmes or services where sufficiently reliable expenditure and	<i>January 2027</i>	15%

service-volume data are available, clearly documenting their sources, calculation methods and limitations. • Submit the ECD expenditure baseline and financing-assessment report, together with the finalized supporting database.		
Phase 3: Development of Costing Methodology and Reusable Tools		
Task 3.1: Development of the ECD Costing Methodology • Define the costing framework, cost objects, cost categories and allocation principles, including treatment of direct, indirect, fixed, variable, recurrent, capital, shared and system-level costs. • Develop an appropriate combination of input-based, activity-based, unit-cost and programme-costing approaches. • Establish methods for adjusting costs for inflation, geography, population, coverage, quality, implementation pace and other relevant parameters. • Define data-quality, validation, documentation and treatment-of-missing-data protocols. • Validate the methodology with UNICEF, government counterparts and the international Strategic Framework consultant.	January 2027	15%
Task 3.2: Development and Testing of the Reusable Costing and Investment-Modelling Tool • Develop a user-friendly, fully editable Excel or open-source tool covering data inputs, unit costs, target populations, coverage, implementation schedules, annual costs and financing gaps. • Design the tool so that routine updating and scenario generation can be undertaken by designated government users without specialist software or external technical assistance. • Integrate scenario modelling, sensitivity analysis and comparison of alternative implementation options. • Include automated consistency checks and summary outputs for planning, budgeting and policy dialogue. • Test the tool using available ECD data and revise it based on technical feedback. • Submit the validated prototype tool, data dictionary, assumptions register and testing report.	February 2027	
Task 3.3: Development of a Concise Practical User Manual for the Costing Tool • Prepare a concise, user-friendly manual providing step-by-step guidance on using and updating the costing and investment-modelling tool; • Explain the essential procedures for data entry, updating unit costs and assumptions, adjusting coverage and implementation parameters, generating scenarios, conducting sensitivity analysis and interpreting results;	March 2027	

• Include practical examples, screenshots and templates relevant to government planning and budgeting processes; • Provide clear guidance on data sources, validation checks, version control, quality assurance and the treatment of missing or uncertain data; and • Ensure that the manual can be used by designated government officials without requiring advanced modelling expertise or continuous external technical assistance.		
Phase 4: Costing of the ECD Strategic Framework and Action Plans		
Task 4.1: Strategic Framework- and Action-Level Costing • Map the implementation processes and inputs required for each costable Strategic Framework and Action Plan activity, including human resources, infrastructure, equipment, supplies, training, communication, administration, monitoring and other operational requirements. • Estimate or validate unit costs and apply them to agreed target populations, coverage levels, quality parameters and implementation schedules. • Estimate annual and cumulative costs through 2030, disaggregated by strategic objective, action, responsible institution, sector, level of government, cost category and other agreed dimensions. • Distinguish existing expenditure from additional resource requirements and identify annual and cumulative financing gaps. • Document all formulas, sources, allocation rules, assumptions, limitations and uncertainties, and clearly flag any actions that cannot be credibly costed.	April 2027	30%
Task 4.2: Costed Strategic Framework and Action Plan Implementation Matrix • Prepare a costed implementation matrix linking each costed action to its required inputs, expected outputs, relevant indicators and targets, implementation period, responsible institution, annual financing requirement and proposed financing source, while showing its alignment with the Strategic Framework’s wider outcome and impact framework. • Ensure consistency with Uzbekistan’s requirements for strategic documents, action plans, results-based management and budgeting. • Conduct technical consultations to validate the cost assumptions, estimates and proposed financing classifications. • Submit the draft costed ECD Strategic Framework and Action Plans, detailed costing tables and explanatory report..	May 2027	
Phase 5: Implementation Scenarios, Fiscal-Space Analysis and Financial-Feasibility Assessment		
Task 5.1: Scenario and Sensitivity Analysis • Develop a baseline scenario reflecting existing programmes and financing, a prioritized feasible scenario reflecting the available	June 2027	15%

resource envelope, agreed implementation priorities and relevant financing and delivery constraints, and a progressive expansion scenario aligned with the Strategic Framework's targets through 2030. - Specify the coverage, quality, delivery arrangements, implementation sequence, annual costs and financing gaps under each scenario. - Assess the sensitivity of results to changes in demographic, price, coverage, quality, unit-cost and implementation assumptions.		
Task 5.2: Fiscal-Space and Financing Analysis - Analyse relevant macro-fiscal conditions, sector budget trends, medium-term fiscal projections, expenditure ceilings and competing expenditure priorities; - Identify existing and prospective fiscal space and realistic financing options for ECD, including potential reprioritization, efficiency gains, additional public resources and appropriate external or private contributions; and - Distinguish confirmed, projected, contingent and unfunded resources and document the assumptions and risks associated with each source; and - Submit a fiscal-space and financing analysis documenting potential resource envelopes, financing options, assumptions, limitations and risks.	June 2027	
Task 5.3: Affordability and Financial-Feasibility Assessment - Compare the annual costs and financing requirements of each implementation scenario with the available and realistically projected resource envelope established under Task 5.2; - Quantify financing gaps and assess their implications for coverage, quality, implementation pace and sequencing; - Assess relevant budget-execution and resource-absorption risks and the institutional arrangements for managing ECD financing; - Recommend realistic prioritization, phased implementation and measures to strengthen financial planning, execution, monitoring and sustainability; and - Submit the affordability and financial-feasibility assessment, incorporating a clear comparison of costs, available resources and financing gaps under each scenario.	June 2027	
Phase 6: Phase 6: Finalization, capacity strengthening and policy engagement		
Task 6.1: Integrated Draft Costing and Financing Package Consolidate the expenditure baseline, costing methodology, Strategic Framework and Action Plan cost estimates, financing gaps, implementation scenarios, fiscal-space analysis and financing analysis and financial-feasibility assessment.	July 2027	15%

• Develop recommendations for integrating costing results into the final ECD Strategic Framework and Action Plans, programme-based budgeting, medium-term expenditure planning and annual budget processes. • Present the integrated draft package through technical consultation and validation sessions. • Submit the integrated draft report, updated tools and a response matrix documenting stakeholder comments and proposed revisions.		
Task 6.2: Capacity Building, Tool Transfer and Institutionalization • Conduct hands-on training and mentoring for designated government officials on applying, updating and quality-assuring the costing and investment-modelling tool. • Support participants to enter or update data, revise assumptions, generate scenarios, interpret results and produce outputs for planning and budget discussions. • Assess participants' ability to operate the tool independently and identify any remaining capacity-development needs. • Agree practical institutional arrangements for ownership, access, version control, quality assurance and periodic updating of the tool.	<i>August 2027</i>	
Task 6.3: Final Costing Package and Policy Engagement • Finalize the costing report, costed implementation matrix, fiscal-space and financing analysis and financial-feasibility assessment, policy recommendations and all supporting annexes. • Transfer the finalized editable costing tool, datasets, formulas, data dictionary, assumptions and source registers, user manual and updating procedures. • Prepare a concise policy brief and senior-level presentation highlighting resource requirements, financing gaps, implementation choices and recommended actions. • Conduct a final validation workshop and high-level policy-engagement meeting with government institutions, UNICEF and relevant development partners. • Submit the final consolidated package and response matrix demonstrating how comments have been addressed.	<i>August 2027</i>	

The service provider will:

- Maintain regular communication with UNICEF and designated government focal points to ensure alignment with agreed outputs, timelines and national requirements;
- Submit all deliverables to UNICEF for review and clearance before finalization and incorporate consolidated feedback in a timely manner;
- Participate in regular progress meetings, virtually and in person, as required;
- Organize and facilitate technical consultations, capacity-building activities, validation workshops and high-level policy-engagement meetings with relevant stakeholders;

- Coordinate closely with the international consultant responsible for developing the ECD Strategic Framework and Action Plans to jointly review and validate strategic priorities, results chains, targets, indicators, implementation arrangements, coverage parameters, resource requirements, assumptions and financing information required for credible costing;
- Maintain a consolidated data-request and follow-up matrix specifying the information required, responsible government institution, agreed submission date, status, data limitations and any alternative assumptions or mitigation measures applied.
- Promptly inform UNICEF of any data gaps, delays, methodological constraints or unresolved decisions that may affect the quality, scope or timely completion of the assignment, together with their implications and proposed mitigation measures; and
- Submit a response matrix with each revised deliverable, indicating how comments from UNICEF and relevant government stakeholders have been addressed.

All deliverables will be submitted in English. Working sessions may be conducted in English and/or Russian, with interpretation support as required. Translation of final outputs or selected materials into Uzbek and/or Russian may be agreed with UNICEF.

All outputs must be provided in both editable and final PDF formats. Reports and manuals must be submitted in Word, while databases, costing models and calculation sheets must be submitted in fully editable Excel or other agreed open formats. The costing and investment-modelling tool must be functional, transparent, clearly documented and designed for continued use and updating by designated government institutions.

The service provider will ensure that all data, calculations, analyses and outputs are technically sound, reproducible and clearly documented, including their sources, formulas, assumptions, limitations and version history. All outputs must be aligned with UNICEF public-finance and ECD costing guidance, international good practices, the finalized ECD Strategic Framework and Action Plans, and Uzbekistan's requirements for strategic planning, results-based management and budgeting.

Location and Duration

Location: Uzbekistan (remote work with at least two in-country travels to Tashkent).

Duration: 10 months (November 2026 - August 2027).

Qualification Requirements

The institution must demonstrate its capacity to assemble a multidisciplinary team with the qualifications, skills, and experience required to deliver a comprehensive costing framework for social services:

Institutional Qualifications

- At least 10 years of relevant experience in economic and social development, particularly in early childhood development, social policy, public financial management, development economics or related fields, including the delivery of analytical and advisory assignments for governments or international organizations;
- Proven experience in costing national strategies, action plans, programmes or service-delivery systems in ECD or relevant social sectors, such as health, nutrition, education, social protection or child protection;
- Demonstrated experience in developing and applying costing methodologies, including input-based, activity-based and unit-cost approaches, and estimating recurrent, capital, direct, indirect, fixed, variable and shared costs;
- Experience in multisectoral costing that links strategic objectives, activities, service-delivery parameters, coverage targets and implementation timelines to annual resource requirements and expected results;

- Proven experience in public expenditure analysis, fiscal-space and financing analysis, and assessment of the affordability and financial feasibility of social-sector strategies, including comparison of costed scenarios with available resource envelopes and analysis of financing gaps, budget-execution risks and phased implementation options;
- Demonstrated capacity to develop practical and reusable costing and financial-modelling tools, preferably Excel-based or open-source, incorporating scenario modelling, sensitivity analysis, automated checks and reporting functions;
- Experience in results-based management, programme-based budgeting, medium-term expenditure planning or other public financial management reforms, including linking strategic plans and cost estimates to government planning and budgeting processes;
- Proven track record in preparing high-quality, policy-oriented analytical reports, costing manuals, implementation matrices, policy briefs and recommendations for government decision-making;
- Experience in transferring costing tools and methodologies to government institutions through practical training, mentoring, user guidance and institutionalization arrangements;
- Demonstrated experience in facilitating high-level policy engagement, technical consultations, validation workshops and capacity-building activities involving government institutions and development partners;
- Experience in working on ECD or related multisectoral policy areas in Eastern Europe, Central Asia or comparable country contexts is strongly preferred;
- Previous experience working in Uzbekistan, including familiarity with its strategic-planning, budgeting and institutional systems, will be considered an advantage; and
- Fluency in English is mandatory. Institutional capacity to work in Russian is strongly preferred, while knowledge of Uzbek is an asset.

Staffing

The contractor should include the resumes of the proposed key personnel demonstrating relevant educating, training, and experience. Please specifically address any technical resources and staff that will be available to assist in the awarded contract. While the contractor has the flexibility to determine the team composition, it is recommended that the team include the following key experts:

- **Team Leader(Early Childhood Policy and Multisectoral Coordination Expert):** Proven expertise in early childhood development or in one or more closely related fields, such as early childhood education, maternal and child health and nutrition, social protection, child protection or family support, together with demonstrated experience in leading multisectoral policy or strategy assignments. The expert should be able to translate sector priorities, service-delivery models, quality requirements and coverage targets into clearly defined and costable interventions, working closely with the Costing, PFM and Quantitative Modelling Expert. Strong experience in policy advisory work, results-based planning and coordination with government institutions and development partners is required. It is strongly preferred that the Team Leader be a core, full-time staff member of the contracting institution to ensure continuity, institutional accountability and effective oversight throughout the assignment.
- **Costing, PFM and Quantitative Modelling Expert:** Strong background in strategy and programme costing, including activity-based and unit-cost methodologies, expenditure analysis and development of reusable costing and financial-modelling tools. Demonstrated experience in programme-based budgeting, scenario and sensitivity analysis, financing-gap assessment, and linking costing outputs to government planning and budgeting processes is required.
- **Local Coordination Consultant (Uzbekistan-based):** In-depth knowledge of Uzbekistan's ECD-related sectors, strategic-planning system, public finance and budget processes, and relevant institutional arrangements. The expert should have experience working with government institutions and stakeholders and be able to support coordination, data collection and verification, interpretation of national documents, and organization of consultations and validation activities.

Evaluation process and methods

Technical proposals will be evaluated first and may receive a maximum of 70 points. Proposals receiving at least 50 out of 70 points will be considered technically responsive and will proceed to financial evaluation. Proposals that do not meet the minimum technical threshold will not receive further consideration.

ITEM	TECHNICAL EVALUATION CRITERIA	MAX OBTAINABLE POINTS
1	Overall Response <i>Overall Response e.g., the understanding of the assignment by the proposer and the alignment of the proposal submitted with the ToR</i>	20
1.1	• Completeness of response	10
1.2	• Overall concord between TOR/needs and proposal	10
2	Company and Key Personnel	30
2.1	• Range and depth of organizational experience with similar projects	10
2.2	• Samples of previous work	5
2.3	• Number of customers, size of projects, number of staff per project	5
2.4	• Client references	5
2.5	• Key personnel: relevant experience and qualifications of the proposed team for the assignment	5
3	Proposed Methodology and Approach	20
3.1	Strategic Alignment and Costing-Readiness Approach: Strength of the proposed approach to assessing the costability of the Strategy and Action Plans, addressing data and technical-input gaps, and coordinating with relevant government institutions and the parallel Strategy workstream.	4
3.2	Costing Methodology, Tools and Modelling - Quality and practicality of proposed costing methodology, tools and modelling solutions (e.g., Excel-based models), including ability to support scenario analysis and future updates	4
3.3	Fiscal-Space, Financing and Financial-Feasibility Approach: Strength of the proposed methodology for assessing available and prospective public resources, medium-term fiscal conditions and realistic financing options for ECD; comparing the costs of implementation scenarios with the resulting resource envelope; identifying financing gaps and budget-execution risks; and recommending realistic prioritization, financing and implementation sequencing.	4
3.4	Integration with Budgeting and PFM Systems - Strength of approach to linking costing outputs with programme-based budgeting, resource allocation, and policy use	3
3.5	Workplan and Delivery Feasibility: Realism of the proposed sequencing, staffing, data-collection arrangements and timelines, including the approach to managing dependencies on government inputs and the parallel Strategy workstream.	3
3.6	Quality Assurance and Risk Management - Approach to validation, stakeholder engagement, and handling data gaps and uncertainties	2

TOTAL TECHNICAL SCORE	70
TOTAL FINANCIAL SCORE	30
SUMMARY OF TECHNICAL & FINANCIAL SCORE	100

Minimum technical score: 50 out of 70 points given to technical criteria

FINANCIAL EVALUATION (30 points)

Only those financial proposals for bidders which have been technically accepted according to the above criteria will be opened. Financial proposals of technically qualified bidders will be scored using the prescribed inverse-proportional price formula.

The price should be broken down for each component of the proposed work. The total amount of points allocated for the price component is 30. The maximum number of points will be allotted to the lowest price proposal that is opened and compared among those invited firms/institutions which obtain the threshold points in the evaluation of the technical component. All other price proposals will receive points in inverse proportion to the lowest price.

Ref	CATEGORY	POINTS
1	Financial Proposal - Mandatory. Fees for providing the services laid out in this TOR. Price Schedule - Mandatory. - Proposed payment schedule. - If applicable/offered discount payment terms. - Detailed breakdown of the price proposal should be for each component of the proposed work and in line with the technical proposal. You may suggest the schedule linked to clearly proposed deliverables. All prices/rates quoted must be exclusive of all taxes as UNICEF is a tax-exempt organization.	30

Submission

The bidders must submit:

- (a) *Technical application*
- Proposed methodology, approach, and timeframe
 - A statement of the applicant that the company and the staff meet the requirement by specifying relevant work experience of both the company and the staff. Links or copies of report should be included. If reports are draft or confidential, the applicant should mention the title and the scope of the report and a reference.
 - Corporate profile
 - License and other work-related certificates obtained by the company.
 - List and profile (focused CVs) of team members that will be engaged in the implementation of the assignment.

- (b) *Financial proposal*

Bidders are suggested to structure their financial proposals in a manner that allows proportional implementation and payment by phase and deliverable, recognizing that subsequent phases of the assignment may be conditional upon completion and validation of prerequisite parallel workstreams.

Applicant needs to submit as a separate document not included in the technical proposal specifying the total budget estimated (all-inclusive costs) in local USD, as well as a detailed breakdown of budget as per the list of deliverables. The financial offer should also include all other applicable costs. Costs should not include VAT.

Legally registered institutions (national or international) are eligible to apply.

The applicant shall submit a duly signed and complete Proposal comprising the documents and forms in accordance with the requirements in the TOR.

The Proposal shall be signed by the Applicant or person(s) duly authorized to commit the Applicant. The authorization shall be communicated through a document evidencing such authorization issued by the legal representative of the bidding entity, or a Power of Attorney, accompanying the Proposal.

Electronic files that form part of the proposal must be in a PDF format.

The Technical Proposal and the Financial Proposal files MUST BE COMPLETELY SEPARATE. The financial proposal shall be encrypted with password. The files must be sent to the dedicated email address specified in the public announcement.

The password for opening the Financial Proposal should be provided only upon request of UNICEF. UNICEF will request password only from applicants whose Technical Proposal has been found to be technically responsive. Failure to provide correct password may result in the proposal being rejected.

Both proposals must be submitted at the same time. No amendments to the proposals are accepted after the deadline unless specifically solicited by UNICEF.

Administrative issues

- UNICEF will regularly communicate with the Company and provide feedback and guidance and necessary support so to achieve objectives of the work, as well as remain aware of any upcoming issues related to the performance and quality of work. UNICEF will provide with relevant documents and available materials; contacts and lists of relevant technical people to work with, constant guidance and feedback in relation to assignment.
- The work will require local travels, which should be included to technical and financial proposal. Logistics should be carefully budgeted and include all costs related to travel accommodation. The contractor should be aware and respect COVID19 related restrictions.
- UNICEF is VAT exempted organization. VAT exemption certificate can be shared with the awarded company upon their request.