

TERMS OF REFERENCE
For Consulting Services (Individual Consultant)

"Financial management specialist"

Procurement No. MoES-IC-02-FMS-2

I. BACKGROUND

The Ministry of Education and Science of Ukraine is implementing projects financed by the World Bank, including: Ukraine Improving Higher Education for Results Project (UIHERP) and Lifting Education Access and Resilience in times of Need in Ukraine Program (LEARN) Program and plans to prepare and implement new operations in cooperation with the World Bank (hereinafter referred to as the Operation(s)).

UIHERP

Ukraine and the IBRD have signed Loan Agreement No. 9238-UA of US\$200 million for the Project "Ukraine: Improving Higher Education for Results" (hereinafter referred to as UIHERP). UIHERP is implemented in Ukraine by the Ministry of Education and Science of Ukraine (MoES) with the support of the World Bank Group. UIHERP implementation period is 2021-2026.

UIHERP Project Development Objective (PDO) is to improve efficiency, conditions for quality, and transparency in the higher education system of Ukraine.

UIHERP includes six parts:

- Part 1: Sector-Wide Improvements to Governance, Financing, Quality, and Transparency.
- Part 2: Alliances/Partnerships for Improved Efficiency and Quality.
- Part 3: Capacity Building and Education Environment Enhancement.
- Part 4: Project Management, Monitoring & Evaluation
- Part 5: Component 5: Support to Academic Scholarships under MoES and Social Scholarships under MOSP for Higher Education Students
- Part 6: Contingent Emergency Response (CERC)

UIHERP supports two categories of expenditures: (i) traditional investments in goods, works, and services, for which disbursements are made against eligible expenditures, and (ii) defined performance-based conditions (PBCs), for which disbursements are also made against eligible expenditures conditional on the achievement of the PBCs as defined in the Loan Agreement and UIHERP Operational Manual.

More detailed information is given at the link <https://projects.worldbank.org/en/projects-operations/project-detail/P171050>

LEARN

Ukraine and World bank have signed the agreements for the Program “Lifting Education Access and Resilience in times of Need in Ukraine Program” (hereinafter referred to as the LEARN or Program).

LEARN total financing is US\$415 million using a combination of the World Bank’s financial instruments: Program-for-Results (PforR) complemented by Investment Project Financing (IPF).

The Program-for-Results (PforR) is implemented through a US\$235 million credit provided by Bank resources, supported by credit enhancement from the Advancing Needed Credit Enhancement for Ukraine (ADVANCE Ukraine) Trust Fund, which is backed by the Government of Japan. This is formalized under the Financing Agreement between Ukraine and the International Development Association for the Program (CREDIT NUMBER 7626-UA). An additional US\$150 million is provided under the Special Program for Ukraine and Moldova Recovery (SPUR) of the International Development Association (IDA) Crisis Facility, as outlined in the Loan Agreement between Ukraine and the International Bank for Reconstruction and Development for the Program (LOAN NUMBER 9721-UA).

Furthermore, US\$30 million in Investment Project Financing (IPF) is secured under the Grant Agreement between Ukraine and the International Bank for Reconstruction and Development and the International Development Association, acting as the administrator of the Ukraine Relief, Recovery, Reconstruction, and Reform Multi-Donor Trust Fund (URTF GRANT NUMBER TF0C5794).

LEARN was developed to address critical challenges and provide essential support to the education sector, aligning with the Ministry of Education and Science’s (MoES) Strategic Action Plan.

LEARN will focus on supporting the Strategic Action Plan Priority 2: School education and the New Ukrainian School (NUS). The continuation of the NUS reform is a key priority of the MoES.

The objectives of the Program are to (i) improve teaching and learning conditions; and (ii) strengthen management capacity of the education system.

The Program is implemented in Ukraine by the Ministry of Education and Science of Ukraine (MoES) with the support of the World Bank Group. The implementation period is 2024-2027.

More detailed information is given at the link <https://projects.worldbank.org/en/projects-operations/project-detail/P504171>

Management of the above Operations is implemented by World Bank Operation Management Unit also referred as Project Implementation Unit (WBOMU/PIU) established to support MoES with day-to-day the operation management and coordination in administration, disbursement, procurement, financial management, monitoring and expert support compliance with environmental and social standards, reporting and other activities, including preparation and expansion of existing operations.

This Terms of Reference defines the purpose, Scope and duration of consulting services and qualification requirements for the Consultant.

II. OBJECTIVE

The objective of this assignment is to provide assistance and advice to MoES on financial management under the Project in accordance with IBRD and national legislation requirements.

III. SCOPE OF SERVICES

The Scope of services to be provided by the Consultant shall include but not be limited to the following:

- Providing day-to-day functions of financial aspects of the Operations, including but not limited to the following: financial reporting, disbursement, consolidation, budgeting, planning, and auditing aspects of the project as per the procedures agreed with the World Bank and the duties and procedures outlined in the Operational Manual;
- ensuring reflection of all financial transactions carried out within the Operations in the computerized accounting and reporting system of the Operations;
- maintaining project accounts and reporting on the Operations in national and foreign currency;
- preparation of draft withdrawal applications and related supporting documents as necessary, including Statements of Expenditures (SOE) in the format provided in the Project's Disbursement and Financial Information Letter (DFIL) for Category 1 of the project (non-PBC-based category);
- preparation of documentation related to verification protocols for performance-based conditions (PBCs), namely on eligible education expenditures for reimbursement as defined in the Loan Agreement and DFIL;
- preparation of draft financial and budget reports, particularly interim Unaudited Financial Reports, in accordance with Ukrainian legislation and Bank requirements;
- coordinating Operations audit with Accounting Chamber of Ukraine or other auditors;
- preparation of financial and disbursement forecasts for all expenditure categories of the project;
- monitoring disbursement due and balance of undisbursed funds under all expenditure categories;
- maintaining records of disbursements, respective payments and balance funds in agreement with the Financial Department of the MoES;
- control of fulfilment of contract conditions under the Operations in the financial part;
- ensure that all the payments under the project are made on a timely basis and according to contract terms and conditions as well as the Bank relevant guidelines, regulations, legal agreements and other applicable documents;
- providing financial management and accounting input to all PIU activities;
- interaction with the Ministry of Finance of Ukraine and the State Treasury Service of Ukraine in all issues relating to flow of funds, payments' processing procedures and other financial management-related processes in the Operations, as well as the preparation of draft financial and budget statements;
- preparation of financial information upon request of Project Manager - Lead of group of consultants or Project coordinator;

- ensuring provision of payments for the remuneration of Operations consultants, preparation of relevant draft payment orders and other reporting if required by law;
- coordination with and assistance to other consultants of the PIU in day-to-day Operations implementation issues;
- performance of other assignments related to FM, planning as required under the Operations and related tasks.

The above Scope of services is complete and encompasses the finance management (mandatory) and accounting, but can be adjusted at the discretion of the Client according to the qualifications of the selected Consultant.

IV. REPORTING

The Consultant will report to and operate under the overall supervision of the Operations Coordinator and the Head of WBOMU/PIU / Project Manager – Lead of a group of consultants in direct cooperation with the Head of the Department of Accounting and Reporting - the Chief Accountant of MOES.

The Consultant shall submit monthly reports in hard copy. The reports shall include a description of the Consultant's services during the reporting period.

V. PROVIDED RESOURCES

MoES shall provide the Consultant with the information necessary to carry out his/her assignment in a timely manner. MoES may provide the Consultant with a workplace, including necessary equipment to carry out his/her functions (e.g. PC, communications and office equipment).

VI. QUALIFICATION REQUIREMENTS

Minimum requirements (mandatory)

- Higher education degree in finance, accounting, audit or economics or other relevant to the field of assignment;
- At least five (5) years' experience working in the financial and/or accounting sector;
- Working level of English;
- Fluency in Ukrainian;
- Working level knowledge of PC use, knowledge and advanced practical working skills in Excel and other financial and accounting programs.

Desirable qualifications and competencies which may provide the advantage

- Knowledge of budget Ukrainian legislation on planning and finance, accounting and reporting, National regulations (standards) of accounting in the public sector
- Experience working in the IFI/Donors projects;

- Experience as the financial and/or accounting specialist in public institutions;
- Experience working with MinFin and State Treasury Service of Ukraine.

When submitting CV and cover letter (expression of interest), Consultants shall provide

- i) evidence confirming their experience in the areas specified in this section,
- ii) reference letters detailing the results of the projects implemented, if available,
- iii) contacts details (phone and email) of the previous employers or reference letters from the employers if available.

The MoES may invite the best-qualified candidates to an interview to clarify information provided in the respective CVs.

VII. PERIOD AND LOCATION OF EMPLOYMENT

The Consultant shall provide his services until December 31, 2026 with potential prolongation till the end of the Operation(s).

The MOES will conduct periodic performance reviews and the Parties have the right to review the terms of the contract. The Consultant shall provide his services on full-time basis.

The services are planned to be rendered in Kyiv, Ukraine.

Particular contract and work mode modalities are subject to negotiations.

VIII. APPLICATION PACKAGE

Interested persons should submit their CVs in Ukrainian and English at the following email address: oleksandr.radchenko@uiherp.org Cc: serhiy.artemenko@uiherp.org and maryna.chubenko.piu@gmail.com indicating the email's subject: "MoES-IC-02-FMS-2: Selection of Financial specialist: [NAME]".

The deadline for submission of applications is 1:00 pm Kyiv time on May 9, 2025.

If the Consultant fails to provide CVs in both languages, the Client reserves the right to reject the Consultant's application.