

**Terms of Reference (TOR)  
For  
Media Fellowship for Education Financing, Fiscal and Tax Justice**

## **1. Introduction**

**ActionAid International Nepal:** ActionAid International Nepal (AAIN) is a member of the federation, established in 1982 as a non-governmental social justice organization, working local and provincial level. AAIN is strategic engagement with national, regional, and global social justice movement and a part of wider civil society networks, alliances, and coalitions. Through a human rights-based approach, AAIN empowers marginalized communities to assert their rights and address the underlying causes of poverty and injustice. As a member of the ActionAid International federation, AAIN collaborates with like-minded organizations worldwide to advance its mission of promoting social justice, gender equality, & poverty eradication.

Recognizing the importance of education financing, fiscal and tax justice, AAIN has prioritized it in Country Strategy Paper VI under Priority Two: Advance Quality Public Education. AAIN focuses on overcoming barriers to quality education by enhancing school facilities, providing learning materials, improving infrastructure, investing in teacher capacity, and advocating for better accountability and governance in the education system at the local level.

### **Background:**

The Constitution of Nepal guarantees free secondary education, with additional provisions for students with disabilities, economically disadvantaged students, Dalit students, and those requiring Braille or sign language education. However, these provisions remain unreinforced, and the education sector faces significant challenges, including teacher shortages, low pay, difference in payment for same assignment, inadequate resources, and poor learning outcomes, leading to increased private school enrollment despite financial burdens. The government's commitment to SDG-4, aiming for inclusive and equitable quality education, has seen unsatisfactory progress, as highlighted by a mid-term review. Post-COVID-19 impacts, inadequate budget allocation, and resource gaps have worsened dropout rates, particularly in secondary education. Gender disparities also persist, with public school facilities especially inadequate for girls. Nepal's education budget has declined, from 17.1% of the national budget in 2011/2012 to 10.95% in 2024/2025, despite international commitments to allocate 20% of the budget and 4-6% of GDP to education. A 2021 study by ActionAid and NCE Nepal revealed a drop in budget utilization in the education sector, from 97.31% in 2011/2012 to 65.55% in 2020/2021, exacerbated by issues of transparency, under-utilization, and freezing of funds.

Taxes are the primary source of funding for education, making domestic financing crucial for sustainable and predictable support. In lower-income countries like Nepal, the Tax-to-GDP ratio is typically under 20%, highlighting the need to expand the tax base. To increase sustainable and just domestic financing for public education and progress to achieve SDG4, the TaxEd Alliance (Education Out Loud) project aims to strengthen global and transnational

support for national civil society advocacy, focusing on increasing domestic education funding in a progressive way. In this background, ActionAid International Nepal (AAN) is excited to announce the 2024 Media Fellowship Program for journalists/activists specially interest to speak and write on agenda around **education financing, fiscal and tax justice**. This fellowship supports journalists passionate about social justice, focusing on education financing, fiscal and tax justice, and aims to foster collaboration with AAN to effectively communicate these critical issues to a wider audience.

**2. Purpose:** The main purpose of the fellowship is to provide platforms to fellow journalists with interest on education financing, fiscal and tax justice. It aims to support economic and education journalists in advancing the agenda of economic justice, education financing through the media, thereby contributing to advocacy efforts.

**3. Objectives:**

- To conduct in-depth, evidence-based journalism that exposes how inadequate investment in public education hinders public services especially about children's access to quality education, and to amplify the voices of marginalized children and parents through case studies and testimonies.
- To amplify the issues of public service (**education and educational investment**) through media coverage based on the findings from studies and reporting.
- To provide recommendations to all three tiers of government based on findings from reports and studies related to education financing.

**4. Scope of Work**

- Induction:** Selected Media house/organization affiliated journalists will participate in a basic induction program to inform about political agenda of public financing, debt stress, austerity measures around economic justice.
- Content Creation:** Fellows will work on collaborative projects to produce in-depth, media content (Opinion articles, news features, interviews of experts, Tiktok/shorts/Reels) focusing on education financing, fiscal and tax justice related issues.
- Publication:** Fellows will publish his/her/their work through selected media channels, particularly online platforms with wide reach, in English or Nepali. **The content will be published through policy influencer and public trustworthy media**, ensuring it reaches key stakeholders effectively.
- Fellows do not need to mention or explain about AAN, but should focus on the selected agenda. They can freely research and present their story using press freedom.

**5. Publication Frequency:** Fellows are expected to publish at least one to two in-depth article/ Interview based In-depth Articles/ Research-Based In-depth Article piece per month throughout the fellowship duration, ensuring a consistent flow of content related to the agenda of impact on public services cause debt and austerity measures of IMF/WB/ADB or others, education financing, fiscal and tax Justice related issue.

S. No.	Theme	Main Topic/Aspect to be Researched	Evidence/References to be Collected/Cited	Remarks
1.	How inadequate financing in public education sector have been impacting children from marginalized community.	<ul style="list-style-type: none"> <li>- How much investment has the federal government allocated to education over the past five years, and what are the resulting budget gaps? How do these gaps in education financing and inadequate funding impact the education sector &amp; children? (Including per student and per educational institution costs)</li> <li>- How much investment is the state currently making?</li> <li>- What is the return on investment? (<i>Efficient or inefficient use of investment</i>)</li> <li>- Impact on children from marginalized communities after community schools started taking money under the name of 'support funds'.</li> </ul>	<ul style="list-style-type: none"> <li>-National budget allocated for education.</li> <li>-How much of the Gross Domestic Product (GDP) is allocated to education?</li> <li>-How much is allocated for teachers' salaries, operational costs, and to support other educational activities?</li> <li>-Review of the budgets from the Ministry of Finance, Ministry of Education, and local governments.</li> <li>-Budget sealing process of the National Planning Commission.</li> </ul>	<p>Statements and articles</p> <p>Op-ed articles, supported by data and policy reviews, are preferred. Economic experts and planners would be ideal contributors for these tasks,</p> <p>Op-ed articles can be written in Nepali or English, with a preference for online media platforms</p>
2.	State of Revenue Collection by the Government of Nepal	<ul style="list-style-type: none"> <li>- What is the country's annual revenue target?</li> <li>- How much of the budget is allocated to education?</li> <li>- Revenue Principles</li> <li>- What percentage of the population has a strong income source, and where is the tax collected from them being spent?</li> <li>- Is there a provision that a certain portion of every tax collected must be allocated to education?</li> </ul>	<ul style="list-style-type: none"> <li>- Revenue Principles</li> <li>- Ministry of Finance, Revenue Offices</li> <li>- Research on Revenue</li> <li>- Opinions of Economists</li> <li>- Preamble of Nepal's Constitution and the articles on Fundamental Rights</li> <li>- How much revenue does the Government of Nepal collect annually, and what percentage of it is invested in education? Is that investment</li> </ul>	<p>Statements and articles</p> <p>Analytical article, supported by data and policy reviews, are preferred. Sr. Economic journalist of Editors writing will be very effective for this issue.</p> <p>(in Nepali)</p>

		<p>(What are the international practices and examples?)</p> <ul style="list-style-type: none"> <li>– Should the revenue collected be directed towards bringing children from marginalized and disadvantaged communities into the fold of education as a state policy?</li> </ul>	<p>sufficient to strengthen public education?</p>	
3.	<p>State and Impact of Tax Exemptions</p> <p>Or Progressive Tax and Its Importance</p>	<ul style="list-style-type: none"> <li>- How much tax does the Government of Nepal officially exempt annually?</li> <li>-What are the reasons for tax exemptions? <i>(How much influence and pressure do interest groups have?)</i></li> <li>-In which specific areas are tax exemptions formally granted?</li> <li>–Impact on the budget allocated for education due to tax exemptions.</li> <li>– How much has the education budget decreased due to tax exemptions?</li> <li>- How much more support would public education strengthening have received if the investment had been made in government schools instead of providing tax exemptions?</li> </ul>	<p>Internal Revenue Office Reports</p> <ul style="list-style-type: none"> <li>–Customs Department</li> <li>–Opinions of Tax Experts</li> <li>– Independent Study Reports</li> <li>– News Sources</li> <li>– Education in the National Budget</li> <li>– Reports from the Office of the Auditor General</li> </ul>	<p>Statements and articles, case studies</p> <p>Reporting based in depth news article be best for this issue. Sr. economic journalist of Daily Newspaper of Magazine must be suitable for the task.</p>
5.	<p>Scope at Local Government's Revenue Collection and Investment in Education</p>	<ul style="list-style-type: none"> <li>–What are the sources of revenue for local governments?</li> <li>–What types of taxes do local governments impose, and what are their expenditure rights?</li> </ul>	<ul style="list-style-type: none"> <li>– Local Government Revenue Reports</li> <li>– Local Government Operations Act 2074</li> <li>– Performance of the National Natural Resources and Fiscal Commission</li> </ul>	<p>Statements, articles</p> <p>A senior economic journalist with in-depth knowledge of Nepal's local governance</p>

		<p>–What percentage of revenue from taxes and other sources is allocated to education?</p> <p>–Does the local government effectively utilize existing resources, maintain transparency, and have expenditure capacity?</p> <p>–What challenges have local governments faced while operating up to the municipal level?</p>	<p>– Circulars issued from the federal level to local governments at various times</p> <p>– Various study reports/statistics from the Village Development Committee Federation and Nepal Municipal Association</p>	<p>and education system would be ideal for this issue.</p>
6	Debt and austerity measures on public services	<p>– What is the concept of progressive tax in local government?</p> <p>– What can the government do to improve Nepal's tax system?</p> <p>– What types of taxes do local governments rely on more?</p>	<p>– International practices for progressive tax</p> <p>– Reference materials</p> <p>– Research reports</p>	<p>Articles and opinions</p> <p>An expert with sharp knowledge and strong analytical skills would be perfect for this task</p>
7	SDG 4 and Nepal's Graduation to Developing Country Status: Government Preparedness, Stakeholder Concerns, and Public Queries	<p>What is the government's preparedness for graduation? What are the policy challenges? How can Nepal benefit, and what are the risks?</p>	<p>Provisions for graduation, practices in other countries, issues surrounding Nepal's implementation, development achievements, and related data.</p>	<p>Analytical articles by senior government officials, experts, researchers, or senior economic journalists.</p>

**6. Duration**

The Media Fellowship programme will last three months and include both virtual and on-site components, such as online training, expert interviews, and field trips. The programme will accommodate the different backgrounds and experience of the participating journalists.

## **7. Application Process**

AAIN encourages individuals/media house to ensure women journalist from disadvantaged backgrounds and remote locations to apply.

### **Submission Requirements:**

- i. Submit a motivation letter highlighting relevant experience and quoting the requisite amount.
- ii. Organization Profile (CV)
- iii. Copy PAN Card

## **8. Selection Process**

Applications will be reviewed by a committee comprising AAIN representatives. Selected candidates will receive a lump-sum stipend to cover the in-depth work, while as per the context AAIN shall cover the costs for travel, food, and accommodation while developing and publishing their content in accordance with AAIN's standard.

## **9. Deliverables**

- i. Multimedia Content: Fellows will create and publish in-depth, media content (Opinion articles, news features, interviews of experts, Tiktok/shorts/Reels) focusing on education financing, fiscal and tax justice.
- ii. Soft and Hard Copies: Fellows must provide both soft and hard copies of all published articles.
- iii. Summary Report: A summary report of the fellowship project must be submitted at the end of the fellowship.
- iv. Engagement: Regular interaction and collaboration with AAIN's focal person for guidance and feedback.

## **10. Evaluation**

AAIN team will evaluate the fellows' work based on criteria such as accuracy, depth, and the ability to communicate complex issues to diverse audiences.

## **11. Reporting**

Fellows will work closely with the **Programme Development Manager - Advance Quality Education** to ensure alignment with the organization's objectives and campaigns.

Note: Only shortlisted candidates will be notified for the further selection process. AAIN reserves the right to reject any application without providing reasons.

## **12. Proposal Submission Guideline**

Interested individuals who meet the above requirements should submit their CV, cover letter along with financial proposal-quoting the requisite amount excluding travel, accommodation, study trips. Submissions should be sent to [jobs.nepal@actionaid.org](mailto:jobs.nepal@actionaid.org) by 5:00 pm on **6<sup>th</sup> October 2024**.

- The proposal should demonstrate sound knowledge, technical skills and capability as required by the nature of the work of the assignment and understanding of the requisite tasks set forth in the terms of reference.
- Eligible individual should submit their individual profile and financial proposal.
- At least two positive references/recommendations from past employers must be submitted.
- Enclose a copy of company registration with latest renewal, VAT certificate with latest renewal, and citizenship certificate of the proposed consultant (in case of firm)
- Enclose a copy of citizenship certificate, bar licence and PAN/VAT certificate (in case of individual)

### **About ActionAid International Nepal**

ActionAid International Nepal (AAIN) is a global justice federation working to achieve social justice, gender equality, and poverty eradication. AAIN focuses on addressing the root causes of poverty and injustice by promoting sustainable development, human rights, and democratic governance. Through partnership and collaboration, AAIN aims to empower marginalized communities and advocate for systemic change.

### **Equal Opportunity**

AAIN is an equal opportunity employer and values diversity and inclusiveness. Women journalists and journalists from disadvantaged backgrounds and remote locations are particularly encouraged to apply.

Note: Only shortlisted candidates will be notified for the further selection process. AAIN reserves the right to reject any application without providing reasons.