



TERMS OF REFERENCE (TORs)

REVIEW OF THE KILIFI AND KAJIADO COUNTY BUDGET ESTIMATES AND FINANCE BILLS FOR FINANCIAL YEAR 2023/2024

1.0 About the Kenya Human Rights Commission (KHRC)

The Kenya Human Rights Commission (KHRC) is a premier and flagship Non-Governmental Organisations (NGO) in Africa with a mandate of enhancing human rights-centred governance with a vision of a society of free people and a mission of contributing to; rooting human dignity, freedoms, and social justice in Kenya and beyond. As a domestic transnational organisation, KHRC has sustained interventions on human rights and governance at the Community, County and National levels as the core of its legitimacy and escalated to regional and international levels for advanced advocacy and impact.

1.1 BACKGROUND TO THE ASSIGNMENT AND PROBLEM STATEMENT

The Constitution of Kenya 2010 formed a devolved system of government, establishing 47 county governments across the country to deal with governance and development at the local level. This marked a shift from a highly centralised governance structure to one that empowers counties to manage their affairs and resources.

Section 130 of the Public Finance Management Act (PFA), 2012, requires the County Executive Committee Member (CECM) for Finance to submit the Budget Estimates of the County Government for the following financial year (FY) by the 30th April in the format and content prescribed therein, together with other information and documents supporting the submitted estimates. Further, Section 131(2) of the PFMA requires the relevant committee on budget issues

of the county assembly to take into account the views of the CECM for finance and the public on the proposed recommendations prior to finalising its recommendations to the entire county assembly house. In addition, the Counties are required to enact finance bills to regulate matters related to revenue generation, expenditure, taxation, and financial management within the County.

The planning and budgeting process allows counties to identify their priorities and allocate funds, accordingly, ensuring that resources are used efficiently, revenues distributed equitably among different areas/priorities thereby leading to investment and setting of clear targets towards improved infrastructure, healthcare, education, and other essential services for their citizens. Overall, planning, budgeting, and revenue sharing if effectively done plays a critical role in promoting good governance, fostering economic growth, and enhancing the quality of life for residents at the county level in Kenya.

However, the budget making processes at the county level has been marred by inconsistent policies, short-term planning, and suboptimal resource allocation based on political expediency rather than actual people's needs; unequal resource distribution which has continued to exacerbate regional inequalities and hinder the development of marginalised areas; mismanagement of funds, skewed budget priorities, and reduced service delivery which undermines the trust of citizens in the government and erodes the effectiveness of planning and budgeting processes. Further, despite public participation being an essential ingredient for good governance, many counties struggle to effectively engage with their residents as the public participation processes are characterised by limited information sharing, lack of transparency, and insufficient opportunities for public input hence hindering meaningful citizen engagement as envisioned in law.

In view of the above, the Kenya Human Rights Commission seeks to engage a consultant to undertake analysis of budget estimates and finance bills for the FY 2023/24 for the counties of Kilifi and Kajiado. The outcome from the analysis will provide a basis for advocating for increased budget allocations, spending and prudent management of public funds in specific sectors of interest towards the realisation of human rights as envisaged under chapter 4 of the Constitution.

2.0 PURPOSE AND OBJECTIVE OF THE ASSIGNMENT

2.1 General objective

The budget analysis assignment shall identify and analyse funding and spending gaps and limitations in sectors of interest that have a bearing on the enjoyment of human rights under the Constitution, provide insights into the consequences of the identified gaps on the realisation of specific human rights and provide a concise report with practical and clear recommendations in the form of a policy brief for the two counties of Kilifi and Kajiado.

3.0 SCOPE OF WORK

The consultant shall be expected to:

1. Undertake a detailed trend analysis on budget allocations and spending to Health, Education, Agriculture, water and sanitation and climate change as a cross cutting theme for the counties of Kilifi and Kajiado.
2. Evaluate the alignment of budget allocations with strategic priorities and development plans as well as the needs of the people.
3. Evaluate the adequacy/deficiency and needs for the budget allocations and spending to the sectors listed above.
4. Provide recommendations as well as opportunities for improving budgetary processes and financial management practices in Kilifi and Kajiado Counties.

4.0 METHODOLOGY AND APPROACH

In undertaking the assignment, the consultant is expected to provide technical and professional leadership in accomplishing the exercise, apply a Human Rights Based Approach and appropriate data collection techniques. Other areas of interest would include data collection and analysis procedures, quality assurance and ethical considerations.

5.0 DELIVERABLES

The consultant will be expected to produce the following deliverables:

- a. Inception Report: Outline of the review methodology, work plan, and data collection tools.
- b. Draft Review Report: Comprehensive analysis of the Kilifi and Kajiado County budgets and finance bills, including findings, recommendations, and annexes.
- d. Final Review Report: Incorporating feedback from KHRC and partners, with practical and clear recommendations in the form of a policy brief for each of the target counties.

6.0 TIMELINES

The Consultancy time will be 20 days (excluding KHRC review time) spread in 4 months, effective the date of signing the contract.

7.0 Professional Experience and Skills Required

- (a) Proven experience in Public Finance Management and budget analysis
- (b) Strong analytical skills and the ability to interpret complex budget data.

- (c) Familiarity with Human Rights Based Approach, budget advocacy in the Social-Economic space.
- (d) Knowledge and application of the legal and policy frameworks related to Public Finance Management
- (e) Proven experience of undertaking national and county evaluations or assessments with outstanding skills in qualitative and quantitative research and data analysis specifically around budget research/analysis/tracking
- (f) Demonstrated professionalism, integrity, ability to work independently with minimum supervision, adherence to set timelines, and availability during the research period.

8.0 How to apply.

Bids should include up-to-date CV of the consultant (including at least 3 recent professional organisations that have contracted the individual/company), a sample report of previous work related to this assignment, a cover letter explaining interest and suitability for this assignment, a proposal-outlining methodology and work plan and financial proposal (Max.6 pages). The interested candidates are required to submit their bid documents by **Sunday, April 7, 2024**, to consultancy@khrc.or.ke quoting the title of the assignment.