unicef | for every child

TERMS OF REFERENCE

Individual Consultancy to Develop Children and Disability Budget Tagging Manuals and Taxonomy

CONTRACT MODALITY	Individual Consultancy
DUTY STATION	**Nairobi-Office based at -based at National Treasury Budget Department**
DURATION OF CONTRACT	7 Months

Purpose of Assignment

Kenya is committed to inclusive development, with children (41.3% of population) and persons with disability (2% of population) being among the most vulnerable. The budget framework is one of the most important policy tools that the GoK applies to achieve inclusion. In the fy 2027-28 and medium-term budget preparation guidelines, National Treasury strengthened the need for children, gender and disability budgeting, tagging and reporting. Implementation of this requires tools of tagging, reporting and capacity of the users in Ministries, Departments and Agencies (MDAs) and counties.

This is intended to strengthen programme-based budgeting (PBB) and support Government of Kenya commitments to children and disability-inclusive budgeting, tracking and reporting, and tracking of ODA programmes that have objectives on 15% disability in supporting government efforts in the implementation of the Amman-Berlin declaration.

Scope of Work

The scope of this consultancy is to support the National Treasury-Budget Department to undertake six interrelated streams of work: (1) Define children and disability budget taxonomy to identify standard cost lines on children and disability; (2) taxonomy to enable tracking and reporting of ODA programmes that have objectives on 15% disability; (3) support government efforts in the implementation of the Amman-Berlin declaration on tracking ODA programmes on disability; (4) develop children budget tagging, tracking and reporting manual; (5) develop disability budget tagging, tracking and reporting manual; (6) build the capacity of Government of Kenya officials from the National Treasury and relevant line ministries and state departments, including Social Protection, Children Services, Health, Education, Labour and Youth, to apply and use children and disability tagging, tracking manuals.

Note- this consultancy will work alongside another consultancy that will be completing the costing in hyperion model and integrating into IFMIS the children budget tagging and reporting manual and the disability budget tagging and reporting manual.

The specific deliverables of the assignment are defined in the deliverables table in this ToR.

Work Assignments Overview	**Deliverables/Outputs**	**Delivery deadline to complete the deliverable**
Inception Report.	Inception Report: 1. Establish technical working	10th December 2026

	committee led by the National Treasury Budget Department and comprising the IFMIS Department, the State Department for Children Services, the State Department for Social Protection, relevant sector ministries, the Council of Governors and UNICEF. 2. Confirmed scope, institutions, levels of government, budget stages, outputs, timeline and approval arrangements. 3. Agree methodology, workplan, quality assurance process, and consultation schedule.	
Define taxonomy for standardized children cost lines (direct, contributory and enabling cost lines)	Report on defined taxonomy for standardized disability cost lines (direct, contributory and enabling cost lines) and PPT.	30th Dec 2026
The taxonomy to enable tracking and reporting of ODA programmes that have objectives on 15% disability.	Report on defined taxonomy that enables tracking and reporting of ODA programmes that have objectives on 15% disability and PPT.	30th Dec 2026
Support government efforts in the implementation of the Amman-Berlin declaration on tracking ODA programmes on disability objectives 15-15% through activities below: • Organise and facilitate coordination meetings with key actors across government, development partners and non government organisations (including organisations of persons with disabilities), as relevant • Access, collate and report on	Report on scoping options of how GoK will sustainably track and report on ODA programmes with objectives on 15% disability as committed in Amman-Berlin Declaration. The report to clearly state: • The current state of availability of disability data within ODA data in GoK systems especially ePROMIS and IFMIS • Looking forward, how the PFM system-especially ePROMIS and IFMIS can enable sustainable	30th February 2027

existing data on official development assistance within national government data systems (for example ePROMIS and IFMIS)- working closely with National Treasury and the costing/automating consultant • Liaise with development partners to access and collate data and indicators on disability inclusion within their official development assistance programmes • Develop options for systematic monitoring of disability inclusion in international cooperation within Kenyan government data systems • Work closely with Joint Helpdesk partners (including UNICEF and GIZ) in the analysis of ODA data in close collaboration with National Treasury and State Department of Social protection	tracking of ODA programme objectives on 15-15% disability • Working with National Treasury and State Department of Social Protection, rapid data gathered and collated from development partners to fill gaps in disability inclusion in ODA and how National Treasury will sustain this going forward • Coordination framework for sustaining this going forward.	
Develop children's budget tagging manual: i. Constitute a working group led by the National Treasury and the State Department for Children Services, with participation from relevant ministries and county representatives. ii. Define child-specific, child- sensitive or contributory, and enabling expenditure using the approved taxonomy. iii. Develop tagging codes, decision rules and weighting criteria based on the attributable	Children budget tagging manual and PPT.	30 March 2027

share of programme expenditure benefiting children. iv.Specify the treatment of cross-cutting programmes, shared costs, transfers, and expenditures benefiting children and other population groups. v.Apply the draft tags to selected programmes and compare tagged estimates with programme objectives, outputs, and beneficiary data. vi.Validate, pilot, approve and issue the children's budget tagging, tracking and reporting manual.		
Develop disability budget tagging manual: i. Constitute a working group led by the National Treasury and the State Department for Social Protection, with participation from relevant ministries, county representatives and appropriate disability stakeholders. ii. Define disability-specific, disability-inclusive or contributory, and enabling expenditure using the approved taxonomy. iii. Develop tagging codes, decision rules and weighting criteria based on the attributable share of programme expenditure benefiting persons with disabilities. iv. Specify the treatment of	Disability budget tagging manual and PPT.	30th April 2027

reasonable accommodation, accessibility, mainstream services, targeted interventions, shared costs, and cross-cutting programmes. v. Apply the draft tags to selected programmes and compare tagged estimates with programme objectives, outputs, and beneficiary data. vi. Validate, pilot, approve and issue the disability-inclusive budget tagging, tracking and reporting manual.		
Build the capacity of Government of Kenya officials from the National Treasury and relevant line ministries and state departments, including Social Protection, Children Services, Health, Education, Labour and Youth, to apply and use children and disability tagging, tracking manuals.	Report of capacity building of Government of Kenya officials from the National Treasury and relevant line ministries and state departments, including Social Protection, Children Services, Health, Education, Labour and Youth, to apply and use children and disability tagging, tracking manuals and PPT.	30th May 2027

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

Important Notes

- Individuals engaged under a consultancy or individual contract will not be considered "staff members" under the Staff Regulations and Rules of the United Nations and UNICEF's policies and procedures and will not be entitled to benefits provided therein (such as leave entitlements and medical insurance coverage). Their conditions of service will be governed by their contract and the General Conditions of Contracts for the Services of Consultants and Individual Contractors. Consultants and individual contractors are responsible for determining their tax liabilities and for the payment of any taxes and/or duties, in accordance with local or other applicable laws.
- Contracts are conditional upon the selected candidate's willingness to comply with any current or future vaccination requirements that may be established by UNICEF, where applicable. Failure to comply with applicable vaccination requirements, where required and without an approved medical exemption by UNICEF, may result in the withdrawal of the consultancy offer or termination of the contract in accordance with the General Terms and Conditions of Contract.
- UNICEF offers reasonable accommodation for consultants with disabilities. This may include, for example, accessible software, travel assistance for missions or personal attendants. We encourage you to disclose your disability during your application in case you need reasonable accommodation during the selection process and afterwards in your assignment.

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

Minimum Qualifications required*: Bachelors in Social Policy, Disability, Economics, Statistics, Public Finance, Finance, Public Policy, Planning or related social sciences professions.
Years of Experience/ Knowledge/Expertise/Skills required:
Work Experience:
• At least 5 years of professional experience in public finance management and social policy, including issues related to children and persons with disabilities.
• At least 5 years of hands-on experience supporting and implementing reforms in government budget systems.
• Demonstrated experience supporting Ministries of Finance/National Treasuries and sector ministries on planning, budgeting, and public financial management
processes.
• Proven experience in the development of children- and disability-responsive budget taxonomies.
• Experience engaging with the National Treasury of Kenya and ministries responsible for children, social protection, and disability.
• Hands-on experience in the development and production of budget manuals, guidelines, and related tools.
• Proven experience in capacity building and training of government officers on budgeting processes, financial management systems, and children- and disability responsive budgeting.
• Practical experience using key financial and aid management systems in Kenya, including IFMIS and ePROMIS.
Language Requirements:
• Fluency in English is required
• Knowledge of a local language (e.g. Kiswahili) is an asset.

Knowledge/Expertise/Skills:

- Strong knowledge of public finance management, planning, budgeting, and social policy.
- In-depth understanding of children's rights, disability inclusion, and social protection financing.
- Strong understanding of international development cooperation frameworks and financing mechanisms in Kenya.
- Excellent communication, stakeholder engagement, facilitation, and interpersonal skills.
- Ability to work effectively with government institutions, development partners, and other stakeholders.

Desirables:

- Experience supporting the integration of child- and disability-sensitive approaches into government planning, budgeting, and reporting systems.
- Familiarity with Kenya's public sector budgeting and aid coordination frameworks.