



Terms of Reference (TOR) For Consultancy to Conduct Research on Tax Incentives Driving Economic Inequality Across the Regional Economic Blocs in Kenya

REFERENCE NUMBER: TIK/SJEA /003/2021

DESCRIPTION: Consultancy to conduct research on tax incentives driving economic inequality across the regional economic blocs in Kenya.

DEADLINE DATE FOR SUBMISSION: 17th November 2021

POSTING DATE: 4th November 2021

Organizational Profile

Transparency International Kenya (TI-Kenya) is a not-for-profit organization founded in 1999 in Kenya with the aim of developing a transparent and corruption-free society through good governance and social justice initiatives. TI-Kenya is one of the autonomous chapters of the global Transparency International movement that are all bound by a common vision of a corruption-free world. TI-Kenya's vision is "A corruption-free Kenya". The mission is to champion the fight against corruption by promoting integrity, transparency and accountability. TI-Kenya's work is currently organised around four strategic focus areas namely, Public Accountability; Policy, Legal and Institutional Frameworks; Social Justice and Economic Accountability, and Institutional Development.

Project Background

Rallying Efforts to Accelerate Progress (REAP) is one of the projects under the Social, Justice and Economic Accountability Programmes, funded by European Commission, that aims to curb inequalities in Africa by addressing its root causes such as illicit financial flows, inadequate access to public resources by vulnerable groups, and limited social accountability as well as generating greater evidence on the impact of illicit financial flows, tax evasion and avoidance across the region.

The project also seeks to strengthen the capacity of local Community Based Organisations (CSOs) alongside that of women and other marginalised groups to oversee the award of tax incentives, public funds spending, and contribute to public policy.

This is to be achieved through research, advocacy and capacity building activities along two key outcomes, including.

- i. Strengthened social accountability over policy and decision-making to reduce income and wealth inequalities in Kenya.
- ii. Greater access to public resources by vulnerable and marginalized groups in Kenya.

Scope of Work and Deliverables

The purpose of the assignment is to conduct research on tax incentives driving economic inequality across all the Regional Economic Blocs in Kenya which are **Frontier Counties Development Council (FCDC), North Rift Economic Bloc (NOREB), Lake Region Economic Bloc (LREB), Jumuia ya Kaunti za Pwani, South-Eastern Kenya Economic Bloc** and **Mt. Kenya and Aberdares Region Economic Bloc**. This is aimed at generating evidence-based fiscal practices and incentive schemes that exacerbate inequality and constrain domestic resource mobilisation in all the six economic blocs in Kenya. The findings in this research will help in coming up with viable alternatives that can serve to reduce inequalities at a National and County levels. The action will also seek to establish a level playing field across all the Regional Economic Blocs in Kenya by engaging in evidence-based advocacy to promote measures for more cost-effective tax incentives policies that doesn't promote economic inequalities in Kenya. The consultant will work in close cooperation with the Project Team, and TI-Kenya's Research and Enterprise Executive to ensure deliverables are developed according to organisational standards and policies. The consultant will prepare and discuss the suggested approach with the TI-Kenya. A feedback loop will be built in to allow TI-Kenya to review draft tools, methodology, draft and final reports produced under this consultancy. All submissions are required in English, electronic form and in accordance with the set deadlines. The Consultant is responsible for editing and quality control of language. TI-Kenya retains the sole rights with respect to all distribution, dissemination and publication of the deliverables.

Key Deliverables

The expected deliverables / final products are the following:

1. Research tools and proposed methodology to be used in regularly collecting the relevant data aligned to the goals, outcomes and outputs of the project.
2. A PowerPoint presentation detailing the research findings and recommendations.
3. Validation of the research report in a stakeholders' forum (s) accompanied by a report.

4. Produce a high-level presentation to policy makers that propose policy and legal recommendations that addresses economic inequalities in Kenya.
5. Produce an inception, a draft and well referenced final report on how Tax Incentives drive economic inequalities across the Regional Economic Blocs in Kenya, describing conditions and situations against which we can measure factors driving economic inequality.

Qualifications and Attributes Required.

Firms or Individuals interested in this assignment must meet the following minimum requirements:

- Bachelor's Degree in Economics, Law, Social Sciences, Statistics, Public Policy and Administration (Master's Degree preferred).
- 5+ years' experience in conducting substantive and demonstrable research work on Macroeconomics, Tax Justice and Illicit Financial Flows (IFFs).
- Expertise in quantitative and qualitative data collection and analysis.
- Experience in working across cultures and religions.
- Excellent networking, communication and interpersonal skills.
- Experience and understanding of gender responsive mainstreaming in project implementation (an added advantage).
- Experience of working in the Arid and Semi-Arid (ASAL) areas (an added advantage).
- Experience of working with clients in civil society, particularly advocacy-oriented NGOs and ability to establish and maintain effective partnerships and working relationships.
- Competent and dedicated person that can be reached for feedback.
- Track record of successful completion of similar assignments.
- Willingness and flexibility to work within the required deadline.
- Strong computer skills including experience with Google Sheets and Office applications of Excel, PowerPoint, and Word.

Timelines

1. The consultant shall commence the work as soon as possible, and in consideration of the travel restrictions brought about by the COVID-19 Pandemic. **The assignment is expected to take 45 days.**
2. A detailed timeline, work plan and draft outline should be submitted within 5 days after award.
3. The draft report(s) should be provided to TI-Kenya for review, comments, and approval.
4. The final product should be delivered to TI-Kenya no later than the agreed date after the completion of the assignment.

Application Process

- Qualified candidates should submit their expressions of interest in **one combined** document (PDF) of not more **than 10 pages** covering both technical and financial aspects.
- Provide a copy of CV (or CVs for those working as a team and their profiles) indicating work experience relevant to the consultancy with at least **three professional referees**.
- Provide at least 2 reference letters from past assignments/ clients.
- Provide a succinct proposal including evaluation plan, framework, and work plan.
- Provide evidence of samples/similar assignments undertaken.

Submission of Bids

The deadline for submission of expressions of interest is **17th November 2021**. Applications should be sent by email to procurement@tikenya.org . Please indicate **“TIK/SJEA/003/2021 Research on Tax Incentives”** on the subject line in your email application. Only shortlisted candidates will be contacted

Complaint's Process

This call for Expression of Interest does not constitute a solicitation and TI-Kenya, reserves the right to change or cancel the requirement at any time during the EOI process. TI-Kenya also reserves the right to require compliance with additional conditions as and when issuing the final solicitation documents. Submitting a reply to a call for EOI does not automatically guarantee receipt of the solicitation documents when issued. Invitations to bid or requests for proposals will be issued in accordance with TI-Kenya rules and procedures. Any grievances and or complaints arising from the evaluation process and final tender award can be addressed, in writing, to the Executive Director as wells as the TI-Kenya Tender Complaints Committee.

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