



**COUNTY GOVERNMENT OF KIAMBU**  
**DEPARTMENT OF REVENUE, ICT, INTERNAL AUDIT AND SUPPLY CHAIN**  
**MANAGEMENT**

**P.O. BOX 2344-00900 KIAMBU, KENYA**

**CALL FOR EXPRESSION OF INTEREST(EOI)**

**ENGAGEMENT OF CONSULTANT TO CONDUCT ASSESSMENT AND MAPPING OF  
REVENUE SOURCES**

The County Government of Kiambu is seeking a consultant to conduct assessment and mapping exercise on its revenue sources to access their potential in order to enhance Own Source Revenue. The County Government of Kiambu has agreed to engage the services of a consultant to undertake the tasks assigned in the Terms of Reference.

|    | <b>Tender No</b>              | <b>Service to be provided</b>                        | <b>Closing Date &amp; Time</b>          |
|----|-------------------------------|--|---|
| 1. | CGK/REV/EOI/0<br>01/2022/2023 | Conduct Assessment and Mapping Of<br>Revenue Sources | 19 <sup>th</sup> May 2023 at<br>1200hrs |

**REQUEST FOR CLARIFICATIONS**

The interested parties may request for clarifications on this expression of interest up to seven (7) days before the EOI submission date from the **Director Supply chain management** , located 2<sup>nd</sup> Floor, Red Nova offices in Kiambu sub county during normal working hours (8.00AM-5:00PM)

## **The Terms of Reference (TOR) for Own Source Revenue Mapping**

The County Government of Kiambu is seeking a consultant to conduct assessment and mapping exercise on its revenue sources to access their potential in order to enhance Own Source Revenue. The County Government of Kiambu has agreed to engage the services of a consultant to undertake the tasks assigned in the Terms of Reference.

### **Background**

Kiambu County Government is one of the 47 counties promulgated by the Kenya's constitution, 2010 that promotes transparency and accountability in all sectors inclusive of Revenue Management in which it is seeking consultancy services. The Department is planning to step up in its efforts to improve own source revenue collections in its sources and achieve its set targets for financial independence and creating an enabling business environment. The department's technical officers have engaged in preliminary discussions with various stakeholders in the County on the prospects for implementation of an OSR mapping through its Revenue Enhancement Strategic Paper. While there is a considerable interest from the leadership in the improved performance of OSR revenue, the stakeholders have indicated the need for a clear indication of the areas in which this exercise will add value.

There is therefore, a need to map the current disclosures and assess the extent to which the department's implementation could address existing gaps in OSR collections. This exercise is expected to result in a high-level assessment of revenue management and the clear identification of revenue sources and their possible potential. The other phase is more detailed examination of the highest potential areas for strategic interventions, which will be assessed by the Department's technical team.

The call for these consultancy services was triggered by underlying concerns for the County to optimize its OSR within the existing rules of Public Finance Management (PFM)

### **Objectives**

A consultant will be engaged by the Department of Revenue Management and will have three specific objectives, namely;

1. Identify all revenue streams and own source revenue sources (Mapping) in the County,
2. Evaluate the potential (Income) of all identified and mapped revenue streams and own source revenue sources,
3. Geographical Information System (GIS) mapping of key revenue sources, and allow data representation maps.
4. Recommend measures to broaden the County revenue bases and enhance revenue administrative capacity,
5. Make policy recommendations to enhance own source revenue in the County.

## Scope of Work

The mapping exercise seeks to enhance efficiency in collection and administration of OSR in the County through;

| No. | Deliverables   | Tasks   | Timelines |
|-----|--|---|-----------|
| 1.  | A detailed survey report of the county revenue sources/streams performance and systems of operation          | <ol style="list-style-type: none"> <li>1. Performance analysis by source and locality</li> <li>2. Matrix of the current system of operation</li> <li>3. Summary insights</li> <li>4. Recommendations on areas of improvement</li> </ol>   |           |
| 2.  | Data collection from the field and mapping of revenue sources/streams  | <ol style="list-style-type: none"> <li>1. Existing streams by source and locality</li> <li>2. Potential streams by source and locality</li> <li>3. Potential investments for revenue generation by locality</li> <li>4. Total revenue potential by all streams/Sources</li> </ol> |           |
| 3.  | A detailed report on potential areas of improvement on existing streams with strategies of actualization     | <ol style="list-style-type: none"> <li>1. Underperforming revenue streams by source and locality</li> <li>2. Reasons for underperformance</li> <li>3. Strategies for collection maximization</li> </ol>   |           |
| 4.  | A detailed report on potential revenue leakages within existing revenue streams and systems                  | <ol style="list-style-type: none"> <li>1. Ease in reporting</li> <li>2. Efficiency of enforcement</li> <li>3. Efficiency of revenue clerks</li> <li>4. Strategies for curbing leakages</li> </ol>   |           |
| 5.  | A detailed report on untapped resources from the mapping exercise with estimates of potential annual revenue | <ol style="list-style-type: none"> <li>1. Untapped revenue resources</li> <li>2. Strategies of utilization</li> <li>3. Possible annual revenue collections</li> </ol>   |           |

|    |   |   |  |
|----|---|---|--|
| 6. | GIS mapping of revenuesources, including data collection and representation of revenue streams/data on maps.                | <ol style="list-style-type: none"> <li>1. County will be broken down into sub counties to allow for data collection points to be mapped out effectively</li> <li>2. Both structured and unstructured revenue stream points would be documented as well as no points, flow of activities and average transactions of this points</li> <li>3. Mode of data collection can be undertaken both in manual and/or geographic information system Systems (GIS). This integrates hardware, software and data into systems for capturing, managing, analyzing, displaying, and visualizing geographical data.</li> </ol> |  |
| 7. | Recommendations of related network infrastructure and internet service for the optimization of the county revenue potential | <ol style="list-style-type: none"> <li>1. Propose supporting infrastructure to actualize mapping recommendations</li> <li>2. Propose Supporting resources to actualize mapping recommendations</li> </ol>   |  |
| 8. | Strengthening legal and institutional framework (Finance Bill)  | <ol style="list-style-type: none"> <li>1. Review the Finance Bill and give recommendations</li> <li>2. Reforms that improve OSR performance</li> </ol>  |  |
| 9. | Improving the County capacity as a basis for identifying areas which need improvement                                       | <ol style="list-style-type: none"> <li>1. Identify cross-sectional linkages for sectors collecting on behalf of the Revenue Management Department</li> </ol>  |  |
|    |   | <ol style="list-style-type: none"> <li>2. Identify gaps for integration of the mapping findings in the Counties Revenue Management System</li> </ol>  |  |

|     |                                    |  |  |
|-----|------------------------------------|--|--|
| 10. | Identify all relevant stakeholders | 1. List all relevant stakeholders, their influence and their locality  |  |
| 11. | A Complete Mapping report          | <ol style="list-style-type: none"> <li>1. Incorporate insights and recommendations from deliverables one to six with conclusions</li> <li>2. Action plan with key deliverables and timelines for revenue potential maximization</li> </ol> |  |

## Legal Framework

County Governments need to have a reliable revenue is a key principle of Kenya's Devolution. This is contained in Article 175(b) of the Constitution of Kenya, 2010 which also features political, administrative devolution as well as fiscal decentralization. The constitution defines County Governments funding sources to include;

1. Equitable share of at least 15% percent of most-recently audited revenue raised nationally (Article 202 (1) and article 203(2))
2. Additional conditional and unconditional grants from the National Government's share of revenue (Article 202 (2))
3. Equalization Fund based on half of one percent of revenue raised Nationally (Article 204)
4. **Local revenue in form of taxes, charges and fees** and
5. Loans and grants

In line with the above, the Constitution empowers the counties to impose;

1. Property rates
2. Charges for services they provide
3. Entertainment taxes
4. Any other tax or licensing fee authorized by the Act of Parliament.

In providing public services, County Governments are allowed to impose charges for those services. Although the Constitution gives County Governments revenue raising powers, it also obliges them to operate within certain considerations. Counties are prohibited from prejudicing national economic policies, economic activities across county boundaries or the national mobility of good, services, capital or labor.

Eligibility Requirements`

The Consultant should provide:

### **(MANDATORY EVALUATION CRITERIA)**

1. A copy of a valid trading license/business permit
2. A copy of business registration/ incorporation
3. A copy of valid tax compliance certificate.
4. A copy of CR12 or its equivalent stating information on beneficial ownership issued within the last 12 months before the tender opening date)
5. Company Profile.
6. Evidence of extensive experience in designing and implementing Own Source Revenue Mapping
7. Evidence of expertise in capacity building, Own Source Revenue Mapping
8. Evidence of similar work undertaken in the last 3 years including contacts of references.
9. CVs of the key personnel in the team proposed to undertake the assignment.

NB; Bidders who do not submit all the above requirements will not be subject to Request For Proposal (RFP)

### **Selection Process**

The selection process will be conducted in three stages;

**Stage 1:** Expression of interest (EOI) received from organizations that have submitted all required documentation will be reviewed by the evaluation committee. Shortlisted applicants will be notified according

**Stage 2:** The term of reference (TOR) and request for proposal for the assignment will be shared with shortlisted applicants who will be invited to submit a technical and financial proposal.

**Stage 3:** The technical and financial proposal will be evaluated following the guidelines outlined in the request for proposal.

## Submission

The EOI (1 original and 1 copy) should be submitted in a sealed envelope by **12:00pm (East African Time) on 19th May 2023** in the tender box situated outside the Governor's office reception located in Kiambu County headquarters in Kiambu sub county: marked "Ref: CGK/REV/EOI/001/2022/2023" addressed to:

**Chief Officer**

**Department of Revenue, ICT, Supply Chain Management and Internal Audit**

**P. O Box 2344 – 00900 KIAMBU**

Information on the outer envelope should be written:

"Confidential, CGK/REV/EOI/001/2022/2023- Expression of Interest (EOI) For Engagement Of Consultant To Conduct Assessment And Mapping Of Revenue Sources, Do not open before, **19th May 2023 at 1200hrs East African Time.**"

Firms or their representatives will be free to attend the EOI opening. Tenders delivered after the closing date and time will be **NOT** be accepted. Request for Proposal (RFP) documents will thereafter be sent to the successful firms with specific Terms of Reference. Shortlisting of qualified firms will be compiled in accordance with the **Public Procurement and Asset disposal act (PPADA 2015)**.

The EOI will be opened on the same day in public at 12:00PM, (Kenyan time) at the deputy governors board room in Kiambu County headquarters in the presence of bidders 'or representatives who choose to attend.

The Expression of Interest can also be viewed and downloaded from our website [www.kiambu.go.ke](http://www.kiambu.go.ke) or PPI Portal [www.tender.go.ke](http://www.tender.go.ke)

Bidders are advised to be checking the websites from time to time up to seven (7) days before the submission date for any uploaded information through clarification/addendum.

Only firms that will qualify under this procedure will be invited to submit their Technical and Financial proposals under the Request for Proposals (RFP).