

Terms of reference (ToR) for the procurement of services below the EU threshold

CONFIDENTIAL

Diagnostic of the Investigations Department (INVE) of the Zambia Revenue Authority (ZRA)	Project number/ cost centre: G-012050-001
	Tender number 10038295

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1. List of abbreviations

BMZ	German Federal Ministry for Economic Cooperation and Development
CO	Cabinet Office
INVE	Criminal Investigations Unit
DEC	Drug Enforcement Commission
FIC	Financial Intelligence Centre
GFG	Good Financial Governance
GIZ	Deutsche Gesellschaft für Internationale Zusammenarbeit
GRZ	Government of the Republic of Zambia
IFF	Illicit Financial Flows
INVE	Investigations Department
LEA	Law Enforcement Agency
MoFNP	Ministry of Finance and National Planning
PFM	Public Financial Management
ToR	Terms of reference
VAT	Value Added Tax
ZIALE	Zambia Institute of Advanced Legal Education
ZRA	Zambia Revenue Authority

2. Context

The Good Financial Governance IV Programme

The Multi-Donor Project “Strengthening Good Financial Governance in Zambia IV” (GFG IV) is jointly co-financed by the German Federal Ministry for Economic Cooperation and Development (BMZ) and the European Union. It is implemented by the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ). The project’s duration is from 01.07.2023 to 30.06.2027.

GFG IV aims to support the Government of the Republic of Zambia (GRZ) to implement its planned public financial management (PFM) reforms aimed at restoring fiscal sustainability and improving efficiency and effectiveness of public resource allocation, and spending, for better public service delivery. The objective of the project is to strengthen public financial management in Zambia. To achieve this objective, the project focuses on 3 main intervention areas – (1) improving budget credibility, (2) strengthening domestic resource mobilization, including tax policy and tax administration, as well as (3) increasing GRZ’s capability to steer and implement comprehensive cross-cutting PFM reforms and processes. These main intervention areas are addressed via six outputs. Output 3 aims at enhancing the Ministry of Finance and National Planning’s (MoFNP) capacities to design equitable tax policies in a more effective, efficient, gender sensitive and equitable manner. More information about the programme can be found on the GFG website.

The main partner organisations of GFG IV are the Ministry of Finance and National Planning (MoFNP), the Zambia Revenue Authority (ZRA), the Zambia Public Procurement Authority (ZPPA) and Cabinet Office (CO).

Background of the Investigation Department of the Zambia Revenue Authority

The Criminal Investigations Department (INVE) within the Zambia Revenue Authority (ZRA) is a specialized unit focused on enforcing tax legislation, investigating complex tax, customs and revenue-related offences, including illicit financial flows, organized economic crime and related predicate offences.

The investigation department was strengthened significantly in late 2023 under a new operating model aimed at intensifying the fight against tax evasion. As of December 2023, ZRA established a specialized Financial Crimes Unit within the Investigations Department. This move aimed to enhance the authority’s ability to act on reports from the Financial Intelligence Centre (FIC).

ZRA has invested in training its investigators through partners like the Zambia Institute of Advanced Legal Education (ZIALE) to ensure staff possess expertise in both tax law and criminal investigation. By late 2025, ZRA increased the staff capacity in the investigation department to address more complex cases of corruption and tax fraud.

The department acts on intelligence from the FIC, assessing billions in taxes from cases involving suspected money laundering, tax evasion, and fraudulent activities. The investigators carry out forensic audits, raids, and seizures on companies suspected of under-declaration of goods, non-disclosure of sales, and Value Added Tax (VAT) fraud. In addition, the department includes an internal affairs unit aimed at identifying misconduct and corruption within the ZRA itself to ensure integrity, a key focus under the current management.

They work closely with the Economic and Financial Crimes Court to prosecute cases, often resulting in significant tax recovery.

GIZ supports ZRA with a contractor to conduct a comprehensive diagnostic assessment of INVE's current investigative, intelligence and interviewing capacities, also to ensure to ensure that the planned Advanced Investigations, Intelligence and Interview Techniques Training Programme is evidence-based, contextually relevant and aligned with international best practice,

Objective of the Assignment

The main objective of the consultancy is to conduct a systematic, independent assessment of the unit's operational effectiveness, compliance, and efficiency. This process seeks to identify gaps in performance, control weaknesses, and areas for improvement, ultimately providing a roadmap for strategic enhancements and better resource allocation, including advanced investigations, intelligence-led methodologies and interview techniques, and to provide clear, actionable recommendations to inform the design and implementation of a targeted training programme.

3. Tasks to be performed by the contractor

Under the overall supervision of the INVE and GIZ, and in **close coordination** with the consultant responsible for the assignment "**Development and Implementation of the advanced Investigations, Intelligence and Interview Techniques Training Programme Investigations Department (INVE) of ZRA**" the consultant shall serve as the main resource person for the tasks and provide the technical and strategic advice as outlined below:

- 3.1 Prepare an **inception report** detailing among other things, the work to be undertaken, the methodology and work plan as well as a stakeholder engagement plan and data collection tools.

Output: Inception Report

- 3.2 Prepare a **diagnostic assessment report** including the efficiency, effectiveness, and capacity of the INVE based on its investigative functions (e.g., internal affairs, forensic auditing, anti-corruption, or compliance units) **to evaluate current or past performance to find gaps, to respond to the question "What went wrong and why did it happen?" and to end with a list of identified issues or vulnerabilities.**

- **Executive Summary:** A high-level overview of key findings, risk areas, and main recommendations for strengthening the investigation unit.
- **Methodology and Scope:** Describes how the assessment was conducted (e.g., document review, stakeholder interviews, case file audits) and the scope of the investigation unit being reviewed.
- **Institutional and Operational Framework:** Assesses the legal mandate (application of relevant revenue, criminal and evidence laws, AML/CTF and asset recovery considerations, data protection, confidentiality and human rights safeguards) independence, and operational guidelines governing the unit, including its accountability mechanisms as well as roles and responsibilities, the internal coordination within ZRA and external coordination with partner agencies

- **Operational Capacity and Resources:** Evaluates the staff skills at all levels (Training history and existing capacity-building initiatives), availability and use of investigation manuals and SOPs, technical tools, and budget available to the unit, specifically identifying gaps in expertise or tools needed for complex investigations. Specifically, the following areas should be focused on:

Investigation Practices

- Current investigation methodologies and tools
- Case planning, management and supervision practices
- Evidence collection, documentation and preservation
- Quality of case files and prosecution readiness

Intelligence Function

- Sources, collection and handling of intelligence
- Intelligence analysis methodologies and tools
- Integration of intelligence into case targeting and prioritization
- Use of risk profiling and intelligence products in investigations

Interview and Interrogation Techniques

- Interview planning and preparation practices
 - Techniques used for suspects, witnesses and expert interviews
 - Compliance with legal, human rights and evidentiary standards
 - Documentation and use of interview outcomes in case building
- **Investigation Process and Quality Assurance:** Analyses the procedures for case intake, prioritization, evidence handling, and reporting.
 - **Risk Management and Impact Considerations:** Identification of risks—such as evidence failure, witness intimidation, or reputational harm—and managing the potential impacts on individuals, organizations, and community safety.
 - **Findings and Root Causes:** Outlines specific deficiencies, such as inefficient case management, lack of independence, or weak anti-corruption protocols, focusing on the root causes of these issues.
 - **Recommendations and Action Plan:** Provides specific, tailored, and prioritized actions for reform, divided into short-term improvements and long-term structural changes also as specific guidance for:
 - Training curriculum design
 - Sustainability and institutionalization measures

Output: Diagnostic report to identify existing problems and their causes, and to provide recommendations, including a short-, medium-, and long-term roadmap and a corresponding implementation plan

Certain milestones, as laid out in the table below, are to be achieved during the contract term:

Note: Any adjustments to the timeline shall be agreed upon in writing between GIZ and ZRA

Milestones/process steps/partial services	Deadline/place/person responsible
Kick-off meeting with INVE	First week after contract start
Submission of inception report	Within 2 weeks of contract start
Submission of draft diagnostic assessment report incorporating all deliverables	At least 5 weeks before the contract ends
Validation of the report	At least 3 weeks before the contract ends
De-briefing meeting	At least 1 week before the contract ends

Period of assignment: from 01/09/2026 until 15/12/2026.

Concept

In the tender, the tenderer is required to show *how* the objectives defined in Chapter 2 (Tasks to be performed) are to be achieved, if applicable under consideration of further method-related requirements (technical-methodological concept). In addition, the tenderer must describe the project management system for service provision.

Note: The numbers in parentheses correspond to the lines of the technical assessment grid.

Technical-methodological concept

Strategy (1.1): The tenderer is required to consider the tasks to be performed with reference to the objectives of the services put out to tender (see Chapter 1 Context) (1.1.1). Following this, the tenderer presents and justifies the explicit strategy with which it intends to provide the services for which it is responsible (see Chapter 2 Tasks to be performed) (1.1.2).

The tenderer is required to present the actors relevant for the services for which it is responsible and describe the **cooperation (1.2)** with them.

The tenderer is required to present and explain its approach to **steering** the measures with the project partners (1.3.1) and its contribution to the **results-based monitoring system** (1.3.2).

The tenderer is required to describe the key **processes** for the services for which it is responsible and create an **operational plan** or schedule (1.4.1) that describes how the services according to Chapter 2 (Tasks to be performed by the contractor) are to be provided. In particular, the tenderer is required to describe the necessary work steps and, if applicable, take account of the milestones and **contributions** of other actors (partner contributions) in accordance with Chapter 2 (Tasks to be performed) (1.4.2).

The tenderer is required to describe its contribution to knowledge management for the partner (1.5.1) and GIZ and to promote scaling-up effects (1.5.2) under **learning and innovation**.

4. Personnel concept

The tenderer is required to provide personnel who are suited to filling out the positions described, based on their CVs (see Chapter 7), the range of tasks involved, and the required qualifications.

The below specified qualifications represent the requirements to reach the maximum number of points in the technical assessment.

Key expert

Tasks of key expert

- Overall responsibility for the advisory packages (quality and deadlines)
- Coordinating and ensuring communication with GIZ, partners and others involved in the project
- Regular reporting in accordance with deadlines
- Ensure confidentiality of all information accessed
- Delivering specific work packages as per ToR

Qualifications of key expert

- Education/training (2.2.1): Master's degree in economics, law, forensic accounting, taxation or related field
- Language (2.2.2): C2-level language proficiency in English
- General professional experience (2.2.3): 7 years of experience in conducting or managing complex investigations (tax evasion, financial crimes, fraud) within a national revenue authority, tax agency, or forensic investigation firm.
- Specific professional experience (2.2.4):
 - 2 years' experience in designing reforms focussing on intelligence-led criminal investigations according to international standards (FATF, OECD, WCO, UNCAC)
- Leadership/management experience (2.2.5): 5 years of experience as a manager
- Regional experience (2.2.6): Experience working in 3 projects in African countries
- Development Cooperation (DC) experience (2.2.7): 2 years of work experience in or with development cooperation
- Other (2.2.8): 2 years' experience in assessing the efficiency and quality of investigations, using metrics like the TADAT framework.

Soft skills th

In addition to the specialist qualifications, the following qualifications are required:

- Team skills
- Initiative
- Communication skills
- Socio-cultural skills

- Efficient, partner- and client-focused working methods
- Interdisciplinary thinking

5. Costing requirements

Assignment of personnel and travel expenses

Per diem allowances are reimbursed as a lump sum up to the maximum amounts permissible under tax law for each country as set out in the country table in the circular from the German Federal Ministry of Finance on travel expense remuneration (downloadable from the [German Federal Ministry of Finance – tax treatment of travel expenses and allowances for international business travel as of 1 January 2026 \(GERMAN ONLY\)](#)).

Accommodation allowances are reimbursed as detailed in the specification of inputs below.

With special justification, additional Accommodation costs up to a reasonable amount can be reimbursed against evidence.

All business travel must be agreed in advance by the officer responsible for the project

Sustainability aspects for travel

GIZ has undertaken an obligation to reduce greenhouse gas emissions (CO₂ emissions) caused by travel. When preparing your tender, please incorporate options for reducing emissions, such as selecting the lowest-emission booking class (economy) and using means of transport, airlines and flight routes with a higher CO₂ efficiency. For short distances, travel by train (second class) or e-mobility should be the preferred option.

CO₂ emissions caused by air travel must be offset. GIZ specifies a budget for this, through which the carbon offsets can be settled against evidence.

There are many different providers in the market for emissions certificates, and they have different climate impact ambitions. The [Development and Climate Alliance \(German only\)](#) has published a [list of standards \(German only\)](#). GIZ recommends using the standards specified there.

Specification of inputs

Fee days	Number of experts	Number of days per expert	Total	Comments
Designation of key expert	1	28	28	To be split between country of residence and country of assignment (Zambia) 3.1 : 2 expert days 3.2 : 26 expert days broken down into: • Preparation, remote 5 days

				• In-country (travel and interview with partner(s)) 12 days • Drafting of report including all other relevant documents (4) • Validation (2) • Finalisation (2) • De-briefing (1)
Travel expenses	Quantity	Number per expert	Total	Comments
Transport	Quantity	Number per expert	Total	Comments
CO ₂ compensation for air travel	1	256	256	A fixed budget of EUR 256 is earmarked for settling carbon offsets against evidence.
Fixed travel budget	1	3,677	3,677	A fixed budget of EUR 3,677 is earmarked for travel to Zambia settling travel expenses against evidence. This budget is for: 1 return flight to Zambia Transportation costs 14 per diem accommodation 14 overnight allowances Other travel expenses (e.g. visa costs)
Other costs	Number	Price	Total	Comments
Flexible remuneration	1	3,053	3,053	A budget of EUR 3,053 is foreseen for flexible remuneration. Please incorporate this budget into the price schedule. Use of the flexible remuneration item requires prior written approval from GIZ.

6. Inputs of GIZ and ZRA

GIZ and ZRA are expected to make the following available:

GIZ will be responsible for the following tasks:

- Steering of the contract
- Participation in steering meetings and technical exchanges, as required
- Provision of venue and catering for any workshops required to implement the deliverables as outlined above.

ZRA will be responsible for the following tasks:

- Appointment of a key focal point from INVE/ZRA who must be copied in all communications
- Provision of a contact person for day-to-day communication with GIZ and the Consultants
- Provision of relevant information and documentation to the Consultant when requested within 2 working days and ensure the approval and confidentiality requirements
- Ensuring the availability of relevant staff for meetings and workshops including regular bi-weekly meeting with management
- Organising consultations with selected partner institutions (e.g. FIC, DEC, Police, DPP), where appropriate
- Ensuring that feedback is provided to the Consultant on submissions within 10 working days.

7. Requirements on the format of the tender

The structure of the tender must correspond to the structure of the ToR. In particular, the detailed structure of the concept (Chapter 3) should be organised in accordance with the positively weighted criteria in the assessment grid (not with zero). The tender must be legible (font size 11 or larger) and clearly formulated. It must be drawn up in English (language).

The complete tender must not exceed 10 pages (excluding CVs). If one of the maximum page lengths is exceeded, the content appearing after the cut-off point will not be included in the assessment. External content (e.g. links to websites) will also not be considered.

The CVs of the personnel proposed in accordance with Chapter 4 of the ToRs must be submitted using the format specified in the terms and conditions for application. The CVs shall not exceed 4 pages each. They must clearly show the position and job the proposed person held in the reference project and for how long.

Please calculate your financial tender based exactly on the parameters specified in Chapter 5 Quantitative requirements. The contractor is not contractually entitled to use up the days, trips, workshops or budgets in full. The number of days, trips and workshops and the budgets will be contractually agreed as maximum limits. The specifications for pricing are defined in the price schedule.