

TERMS OF REFERENCE

LOCAL ADMINISTRATION REFORM PHASE III

INDIVIDUAL CONSULTANCY FOR “DEVELOPING RECOMMENDATIONS FOR THE DEVELOPMENT OF A DRAFT LEGISLATION FOR INCREASING THE INCOME OF LOCAL AUTHORITIES IN LINE WITH OTHER COUNTRY EXPERIENCES”

1 BACKGROUND

IPA II Indicative Strategy Paper for Turkey (2014-2020) targets the improvement of Public Administration Reform (PAR) coordination, policy-making, civil service and public administration organization and governance and service delivery to citizens and businesses, including at local level.

The new legislation adopted in the past years in the field of local administration, has expanded the scope of the responsibilities of local administrations in the provision of public services, as well as in the promotion of the social and economic development of the relevant communities.

Relevant to the recent developments in the field, the 10th National Development Plan, put into effect in June 2013, underlines the negative effect of lack of technical and institutional capacities at the local level on quality and efficiency of local service delivery, while reiterating the importance of increasing institutional capacities of the new metropolitan municipalities (MMs) established in accordance with the Law No. 6360. The Plan also highlights the importance of deploying participatory tools in local administrations in order to support further reforms on including non-governmental organizations, private sector and unorganized civil society to local decision-making processes. In this vein, the 10th National Development Plan focuses on identification of priorities at the local level and efficient use of local resources as it identifies the main beneficiaries of the Plan as local authorities, MMs, universities, professional organizations and NGOs. In specific terms, the following objectives for LAR under the Plan are entrusted to the coordination of Ministry of Interior (MoI) and Ministry of Environment and Urbanization (MoEU) jointly:

- Increased efficiency in local service delivery,
- Strengthened capacities of local administrations in terms of human resources, management and strategic planning,
- Strengthened capacities of local administrations in terms of project management,
- Enhanced inclusion of universities, NGOs and professional organizations in local decision-making processes.

In line with the objectives of the 10th National Development Plan, the Strategic Plan of the MoI for 2015-2019 identifies the priorities and the core values of the MoI as; the rule of law, respect for human rights, transparency, commitment to ethic values, participation and delivery of efficient and good-

quality services. The Strategic Plan highlights the importance of ensuring efficiency, effectiveness, participation, openness and accountability at local administrations as one of its main goals. The Strategic Plan sets five thematic areas and results as i) Establishing a peaceful environment via strengthening internal security services and coordination in accordance with human rights norms, ii) Increasing pace and quality of services provided by local authorities including governorates and district governorates, iii) Promoting development of civil society, iv) Deployment of information technologies as a facilitator in efficient provision of services and v) Increasing the pace and quality of the services provided by the MoI.

The Government of Turkey adopted the Strategy for Increasing Transparency and Strengthening the Fight against Corruption in 2010 and updated the Strategy in 2016. One of the strategic objectives of the referred Strategy also focuses on increase of institutional capacities of local administrations, strengthening decentralization and democracy by ensuring attendance and transparency. Currently, the local authorities are obliged to develop their own websites and disclose the important decisions taken at the referred websites for a period of 15 days.

In the scope of the LAR-II, a white paper was developed for the MoI, which outlines the short, medium- and long-term policy options to be pursued to have a full-fledged LAR in the scope of Turkey's EU Accession process. This Project addresses to the short-and medium-term policies those will form the basis of long-term policy options for the Government of Turkey. Besides, the Project at hand represents a continuum of the first and second phases of EU-funded LAR projects, in the scope of which required legislative framework were improved and put into place through phased approach. Besides, this Project, which is the third phase of LAR, will also address the needs that will be explored for effective implementation of the metropolitan municipality model that was introduced after the completion of LAR-II.

With a view to further support implementation of Local Administration Reform in Turkey, MoI and UNDP collaborated on design and implementation of the third phase of the LAR Project. In this sense, Local Administration Reform Phase III Project is an EU-funded technical assistance project.

Within the scope of a Direct Grant Agreement, signed between Central Finance and Contracts Unit (CFCU) and UNDP and endorsed by Delegation of the European Union to Turkey (EUD), MoI General Directorate for Provincial Administrations (MoI/GDPA) will be the executive agency of the Project and will work closely with Ministry of Environment and Urbanization (MoEU/GDLA) to achieve the expected outputs. In that respect, the implementing partners of the Project are Ministry of Environment and Urbanization (MoEU), Ministry of Treasury and Finance (MoTF) and Union of Municipalities of Turkey (UMT).

The overall objective of the Project is to ensure effective, inclusive, accountable and participatory local governance in Turkey, in particular through support to further implementation of the LARs undertaken between 2003-2013, in line with international standards. The specific objective of the project is to develop and strengthen the administrative capacity and cooperation of MoI, MoEU and Local Authorities themselves in the task of ensuring the effective implementation of the new local administration model in line with principles of democratic governance.

The Project aims to achieve the following results:

- Administrative and operational capacities for efficient provision of local services enhanced,
- Administrative and operational capacities of the local authorities for the implementation of new Metropolitan Municipality Model strengthened,

- Institutional capacity of the local authorities in terms of service delivery and adoption of the principles of democratic governance enhanced,
- Public awareness on urbanization enhanced through institutional and individual capacity enhancement programmes,
- Efficiency of the local services enhanced through online managements systems.

LAR Phase III is composed of three components:

Component 1- Effective Local Service Delivery:

The main objective of Component 1 is to provide support and recommendations to the MoI and MoEU for the development of draft legislations, which will enable MoI and MoEU and their staff as well as local administrators (mayors; deputy mayors; heads of the clerk's department, the financial services department and the planning departments of municipalities) to exercise effective local service delivery methods in the overall local administration scheme.

Component 2- Capacity Building for New Metropolitan Municipality Model and Inclusive Local Governance Processes

The main objective of Component 2 is to enhance the institutional capacity of the local authorities responding to the new responsibilities they are to undertake with the enforcement of new Metropolitan Municipality Model in 2014. In addition, the needs for transparent processes at local authorities will be addressed in the scope of Component 2. UMT will be the implementing partner of this Component.

Component 3- Online Management Information Systems Installed and Updated

The MoI initiated two important databases with YEREL BILGI and BEPER Projects. With this Component, the Project will contribute to improved flow of information and increased accessibility of the available data produced in the form of secondary legislation, decrees and decisions, both at the national and local levels and within the country. Under the current state of functioning, there is no systematic that enables to access all relevant and updated data which prevent to make decisions in a holistic way. MoEU holds its new responsibilities concerning the local authorities after the introduction of the Presidential system in July 2018 and the Project will address the effective communication flow within the departments of the MoEU as well as update of the YEREL BILGI in a way to ensure its linkage with the local. In addition, the technical capacity for effective use of YEREL BILGI will be enhanced and relevant MoI staff will transfer the accumulated knowledge to the staff of MoEU.

Against this background architecture of project components and activities are as the following:

Local Administration Reform Project in Turkey- LAR III		
Overall Objective		
To ensure effective, inclusive, accountable and participatory local governance in Turkey, in particular through support to further implementation of the LARs undertaken between 2003-2013, in line with international standards.		
Specific Objective		
To develop and strengthen the administrative capacity and cooperation of Turkish MoI, MoEU and Local Authorities themselves in the task of ensuring the effective implementation of the new local administration model in line with principles of democratic governance.		
Component 1: Effective Local Service Delivery	Component 2: Capacity Building for New Metropolitan Municipality Model and Inclusive Local Governance Processes	Component 3: Online Management Information Systems
R.1.1. Administrative and operational capacities for efficient provision of local services enhanced	R.2.1. Administrative and operational capacities of the local authorities for the implementation of new Metropolitan Municipality Model strengthened,	R.3.1. Efficiency of the local services enhanced through online managements systems.
<p>A.1.1.1. Establish a Support Group on Legislation Drafting Process of MoI and MoEU (SGL) and Consultative Group of Local Authorities (CGLA)</p> <p>A.1.1.2. Develop recommendations for the development of a draft legislation for strengthening the loan system of local authorities through assessment of country experiences</p> <p>A.1.1.3. Develop recommendations for the development of a draft legislation for increasing the income of local authorities in line with other country experiences</p> <p>A.1.1.4. Develop recommendations for amendment of the relevant provisions of the Law No: 3572 and Regulation for Business License</p> <p>A.1.1.5. Develop the standards and principles for the establishment of an effective human resources management system in local administrations</p> <p>A.1.1.6. Develop the service standards ensuring the MMs and its District Municipalities to use 10% of their budgets for the infrastructure works in rural areas (as defined in the Law No: 6360)</p> <p>A.1.1.7. Develop a comparative assessment on effective collection of municipal accounts receivable</p> <p>A.1.1.8. Develop a performance management system to be adopted in MMs and District Municipalities</p> <p>A.1.1.9. Develop recommendations for the development of a draft legislation on the functioning of municipality-led enterprises in line with EU Member States experiences</p> <p>A.1.1.10. Develop recommendations for the development of a draft legislation regulating the legal and institutional infrastructure of Water and Sewerage Administrations</p> <p>A.1.1.11. Conduct technical visits to 3 EU member states</p> <p>A.1.1.12. Develop recommendations for the development of a secondary legislation (regulation) for honours and ceremonies arranged by local authorities</p> <p>A.1.1.13. Assess the impact born by localizing EU acquis on the work and responsibilities of local authorities in Turkey</p> <p>A.1.1.14. Develop and publish a full comparative assessment study on functioning of the local authorities</p>	<p>A.2.1.1. Assess the impact of the implementation of legislation on local authorities</p> <p>A.2.1.2. Develop a software system for monitoring of the progress against the implementation of reforms in local administration</p> <p>A.2.1.3. Develop modelling for the implementation of new Metropolitan Municipality Model in different contexts and enhance cooperation and collaboration among the MM based on the modeling developed</p> <p>A.2.1.4. Develop and Deliver Customized General Management and Job Skills Training Modules for the Use of the GDLA/MoEU and GDPA/MoI to be delivered to new MM</p> <p>A.2.1.5. Conduct a study on the projection of new local administration system, which will be introduced with the abolishment of special provincial administrations in accordance with the Law No: 6360</p> <p>A.2.1.6. Conduct a current situation analysis concerning the evolving role of neighbourhood management and road map for its improvement in light with the new local administration system, mainly the introduction of new MMs</p> <p>R.2.2. Institutional capacity of the local authorities in terms of service delivery and adoption of the principles of democratic governance enhanced,</p> <p>A.2.2.1. Develop and implement local service delivery standards in order to simplify the processes for service provision</p> <p>A.2.2.2. Develop and Implement Participatory Local Governance Model for 14 new MMs</p> <p>A.2.2.3. Assess EU experiences with good practices and lessons learned for enhancing transparency and accountability in local authorities and develop recommendations to a draft secondary legislation for enhancing transparency and accountability in local authorities</p> <p>A.2.2.4. Develop a policy paper on reforming the Local Government Electoral System and Strengthening of Municipal Councils</p> <p>R.2.3. Public awareness on urbanization enhanced through institutional and individual capacity enhancement programmes,</p> <p>A.2.3.1. Conduct Needs assessment for public awareness on urbanization targeting the disadvantaged groups (population affected by internal migration, youth, women, children)</p> <p>A.2.3.2. Design and implement capacity enhancement programs on urban awareness for the staff of Women Centers, Child Development Centers and other relevant social service units</p> <p>A.2.3.3. Design and implement capacity enhancement programs on urban awareness to be delivered to selected staff of MM</p>	<p>A.3.1.1 Develop a software to facilitate the communication flow within the departments of the MoEU</p> <p>A.3.1.2. Update of the YEREL BILGI Project management system in the light of developed Software system</p> <p>A.3.1.3. Develop a user-friendly guideline for the use and update of the system</p> <p>A.3.1.4. Deliver tailor-made trainings to the staff of MoI on effective use of the software system in alignment with YEREL BILGI management system</p>

2 OBJECTIVE AND SCOPE OF THE ASSIGNMENT

The income of the local authorities, mainly the municipalities falls into two categories:

First source of income is Own revenues of municipalities which **are** regulated under Law No: 2464 on Municipal Income, Law No: 1319 on Estate Tax, Municipalities Law No: 5393 and Metropolitan Municipality Law No: 5216. Under the referred laws, the main own revenue items are broadly listed as various taxes, such as announcement and advertisement taxes, property taxes, environment and sanitation tax, electricity and gas consumption taxes, etc. and fees such as building permit fees, occupation fees, municipal services' participation fees, etc.

Municipal income law regulating the own revenues of municipalities had been enacted in 1981, even before metropolitan municipality model was introduced in 1984. However, the law has not been amended comprehensively although the concept of city and city management has been in continuous change in Turkey, as well as at global level. There are also concerns that municipal revenues are not collected sufficiently due to political, economic and lack of technical capacity reasons, though there may still be a potential to generate extra own revenues At this point there is a need to review the own revenue collection system and look for potentials for raising extra revenues and provide recommendations to amend the Law in this respect.

Second source of income for the municipalities is the tax revenue shares allocated by the central government to the municipalities through a special formula. Intergovernmental revenue sharing system is another area that needs more thorough attention. Despite the fact that Law 2464 but especially Law 5779 later introduced in 2008 took some steps to improve the horizontal fiscal equalization by introducing more enhanced revenue sharing formulas, more needs to be done towards that end for just revenue sharing among the central and local administrations. It is therefore necessary to review the existing revenue sharing system and propose recommendations for alternative models in terms of better and more balanced distribution of the shared revenues.

Fiscal decentralization rates differ between municipalities. Share of own source revenues in the municipalities was around 40 % in 2018, it goes down to 25 % in the metropolitan municipalities and 45-50 % in province and town municipalities. Intergovernmental revenue sharing system and differentiation in own revenues mainly resulting from the income levels of the regions also show that there has been an inadequate vertical and horizontal imbalance.

While the study will attempt to review the two revenue sources cited above, it will also look into other areas to consider a wider perspective which is the strategic management of resources where principles of efficiency and effectiveness come into the picture. Recommendations should include drawbacks and policy measures to improve the strategic management framework in the municipalities based on the review of international best practices and adaptation of different models for the case of Turkish municipalities. In other words, to improve the effectiveness of this activity, the recommendations would include not only legislative amendments about municipal revenues but also legislative recommendations on capacity building, awareness raising, etc.

While doing so, this study also expects a more comprehensive approach to go beyond desk review of EU cases and collect cases and insights from Turkish municipalities through interviews or dedicated meetings to enrich recommendations and to address such problems through regulating and redesigning a more effective revenue system for local authorities in Turkey and allowing these institutions with more autonomy and increasing own source revenues. As the outputs under this activity, Local

Administration Reform Phase III Project will develop an **Evaluation and Recommendations Report** on Turkey to assist strengthening the revenue enhancement system of local authorities through policy proposals to a draft legislation to be developed by MoEU in cooperation and coordination with MoI and MoTF. Project also foresees a preparation of **Comparative Assessment Report** reviewing the municipal practices of both revenue sharing system and own source revenues in other EU countries which are applicable and appropriate for Turkish municipal system. For the ease of practicality, the analysis of municipal revenues should be harmonized in these two reports. They will be combined into one comprehensive **Comparative Assessment and Recommendations Report** with each analytical topic constituting one chapter, supplemented by the recommendations.

Against this backdrop, overall objective of this assignment is to perform individual consultancy services on developing recommendations for the development of a draft legislation for strengthening the income structure of local authorities through assessment of country experiences under the **Component 1 and Activity A.1.1.3 of the project**.

3 ACCRONYMS AND ABBREVIATIONS

Unless otherwise noted;

- CO: UNDP Country Office in Turkey
- CGLA: Consultative Group of Local Authorities
- GDLA: General Directorate of Local Authorities
- PSB: Presidency of Strategy and Budget
- PT: Project Team
- IC: Individual Consultant
- IDG: Inclusive and Democratic Governance
- LAR: Local Administration Reform Project
- MoI: Ministry of Interior
- MoTF: Ministry of Treasury and Finance
- MoEU: Ministry of Environment and Urbanization
- TAT: Technical Assistance Team
- TOR: Terms of Reference
- SGLDP: Support Group on Legislation Drafting Process
- UMT: Union of Municipalities of Turkey
- UNDP: United Nations Development Programme
- MM: Metropolitan Municipality

4 INSTITUTIONAL ARRANGEMENTS

4.A. DUTIES AND RESPONSIBILITIES OF THE INDIVIDUAL CONSULTANT

At the beginning of the assignment, IC will conduct a factfinding study through (i) collection of fiscal data by municipalities, number of meetings with MoI, MoEU, MoTF, UMT and selected municipalities to assess and identify main (ii) legal and regulatory challenges faced by municipalities and (iii) obstacles in managing their revenue system covering both own source revenues and revenue sharing mechanisms. This study will deeply review the Turkish legislation and local practices in this context.

IC will then conduct a detailed desk review on the structure and management of income in Turkish local authorities. This review will follow the outline and methods developed in cooperation with the International IC, and/or TAT who will assist, coordinate and support the IC in conducting this review.

While undertaking the comprehensive review, IC will examine Turkish practices with regards to including but not limited to following points:

- Enhancement of Own Revenues of Local Governments in Turkey
 - Review of legal framework regulating all municipal own source revenues
 - Composition and differentiation of own source revenues such as local taxes, municipal duties and other revenues by types of municipalities and regions, calculating the fiscal decentralization level for each
 - Analyze the basic trends in own revenue collection in Turkey during the past decade
 - Assessment of major local taxes in Turkey in view of the criteria jointly set with the International IC, such as significance, adequacy, stability, administrative costs
 - Fiscal autonomy of the local authorities in setting tax rate, base and tax reliefs (taxing power).
 - Review the literature and develop methodology to measure the gap between collected and potentially collectable major local taxes (taxable capacity) in cooperation with the International IC.
 - Efficiency of the Municipal Revenue administration system in managing and collecting local revenues and reporting and its drawbacks
- Revenue Sharing System and Intergovernmental Transfers
 - Legal structure, allocation methods and institutional mechanisms of (i) revenue sharing system and (ii) intergovernmental transfers focusing on incentives created and fiscal equalization
 - Scope and significance of current intergovernmental revenue sharing mechanisms and fiscal equalization mechanisms by types of municipalities and regions,
 - Challenges and drawbacks in the revenue sharing system and intergovernmental transfers in Turkish local finances
 - Role of ILBANK, the Ministry of Treasury and Finance, other government agencies and stakeholders in regulating and planning shared revenues and intergovernmental transfers.
- Develop and propose recommendations to improve the current revenue sharing system and intergovernmental transfers in Turkey in cooperation with International IC.
- Summarizing the lessons learned from good municipality cases in managing own source revenues

As a result of the field work, data analysis and legal review, develop a first **draft of Comparative Assessment and Recommendations Report** on the functioning of the revenue system comparing the experiences in EU member states. In this sense, the report will also include **recommendations for improvements in the context of Turkey based on the inputs from fact finding visits**. TAT will assist, guide and support the IC and the International IC in developing the report.

IC will participate in two 2-day consultative meetings with the participation of SGLDP, CGLA, MoI, MoEU, PSB, MoTF and TAT in order to present and discuss the results of the draft Comparative Assessment and Recommendations report and to receive inputs to enhance the report for the set of recommendations/inputs for the draft legislative framework to be developed by MoI in cooperation and coordination with MoEU. All consultative meetings will be held in Ankara and approximately 20 representatives (approximately 10 representatives coming from outside Ankara) will participate in each meeting.

Based on the outcome of the consultative meetings and comments from the stakeholders, IC in collaboration with International IC and TAT will finalize the **Comparative Assessment and Recommendations Report** with draft policy proposals and present to the project management.

4.B. DUTIES AND RESPONSIBILITIES OF UNDP

UNDP will provide all relevant background documents. UNDP is not required to provide any physical facility for the work of the IC. However, depending on the availability of physical facilities (e.g. working space, computer, printer, telephone lines, internet connection etc.) and at the discretion of UNDP and relevant stakeholders such facilities may be provided at the disposal of the IC. UNDP will facilitate meetings between the IC and other stakeholders, when needed.

5 DELIVERABLES

The Assignment will include interim and final deliverables, as stipulated below. The below table indicates required deliverables and time-table:

Activities	Deliverables	Indicative Due Dates	Estimated Number of Person/days to be Invested by IC	Place of Work
Fact finding visit	N/A	10 Jan 2020	5	Ankara
Conduct Desk Review and Develop a Draft Comparative Assessment and Recommendations Report on functioning of the income system in local authorities of approximately ten EU member states with good practices and lessons learned and compare them with the practices including certain recommendations for	Draft Comparative Assessment and Recommendations Report	7 Feb 2020	10	Homebased

improvement in the context of Turkey.				
Participate in two 2-day consultative meetings to present and discuss the results of the comparative assessment report and the set of recommendations/inputs	N/A	21 Feb 2020	5	Ankara
Finalize the Comparative Assessment and Recommendations Report on the draft legislation and submit to the approval of UNDP	Final Comparative Assessment and Recommendations Report	23 Mar 2020	10	Homebased
Estimated Maximum Total Number of Person/Days			30	

Reporting Language: All reports should be submitted in English with executive summary in Turkish. The final version of the main reports will be translated into Turkish by UNDP for the convenience of beneficiary institutions. The IC is expected to check the contents, proof read the translation and submit the final version of main reports in Turkish and English.

Title Rights: The title rights, copyrights and all other rights whatsoever nature in any material produced under the provisions of this ToR will be vested exclusively in UNDP.

The Consultant will have the overall responsibility for the conduct of the evaluation exercise as well as quality and timely submission of the above indicated reports to UNDP.

6 ESTIMATED INPUTS BY THE INDIVIDUAL CONSULTANT (IC)

IC is expected to invest (**at maximum**) 30 person/days during the contract period. The Consultant will carry out the above activities/deliverables to the satisfaction of UNDP. The Individual Consultant will report to LAR III Project Manager and will work in close collaboration and consultation with the TAT.

7 MINIMUM QUALIFICATION REQUIREMENTS

Applicants meeting minimum qualification requirements stipulated within the Terms of Reference will be evaluated for technical evaluation. The minimum qualification requirements and/or experience are presented below:

General Qualifications

- University degree in public administration, economics, public finance, international relations, political science, law or other relevant field of administrative & social sciences and other relevant disciplines
- Good command of spoken and written English
- Advanced degree in related fields stated above will be an asset

General Professional Experience

- Minimum 8 years of general professional experience
- More than 8 (eight) years of general professional experience will be an asset
- Academic papers and/or technical reports and experiences related to the local revenues and/or taxes will be an asset.
- Professional experience in working for international institutions/organizations will be an asset.
- Excellent reporting skills will be an asset.

Specific Professional Experience

- Experience in at least 1 project/assignment in the context of central revenue management and/or municipal income management systems and/or regulations
- Experience in more than 1 projects/assignments in the context of central revenue management and/or municipal income management systems and/or regulations will be an asset
- Experience in legislative and practical aspects of Turkish central and/or local government taxation systems
- Experience in drafting analysis paper or policy report preparation or strategic advice development is an asset
- Proven experience in Turkish local administration system is an asset
- Experience in working with Turkish central and local administration stakeholders is an asset

Notes:

- . Internships (paid/unpaid) are not considered professional experience.
- . Obligatory military service is not considered professional experience.
- . Professional experience gained in an international setting is considered international experience.
- . Female candidates are encouraged to apply.

8 TIMING AND DURATION

The Assignment is expected to start on 6 January 2020 and is expected to be completed by 23 April 2020.

9 PLACE OF WORK

Duty stations for this assignment are Home-based and Ankara, Turkey. It may be expected that the Consultant travels within the scope of this Terms of Reference. In case travel is needed, all travel related costs (cost items indicated below) of these missions out of the duty station (economy class flight ticket and accommodation in 3 or 4-star hotel) will be borne by UNDP. Approval of UNDP is needed prior to the missions. The costs of these missions may either be;

- Arranged and covered by UNDP CO from the respective project budget without making any reimbursements to the consultant or
- Reimbursed to the consultant upon the submission of the receipts/invoices of the expenses by the consultant and approval of the UNDP. The reimbursement of each cost item subject to following constraints/conditions provided in below table;
- covered by the combination of both options

Cost item	Constraints	Conditions of Reimbursement
Travel (intercity transportation)	full-fare economy class tickets	1- Approval by UNDP of the cost items before the initiation of travel 2- Submission of the invoices/receipts, etc. by the consultant with the UNDP's F-10 Form 3- Acceptance and Approval by UNDP of the invoices and F-10 Form.
Accommodation	Up to 50% of the effective DSA rate of UNDP for the respective location	
Breakfast	Up to 6% of the effective DSA rate of UNDP for the respective location	
Lunch	Up to 12% of the effective DSA rate of UNDP for the respective location	
Dinner	Up to 12% of the effective DSA rate of UNDP for the respective location	
Other Expenses (intra city transportations, transfer cost from /to terminals, etc.)	Up to 20% of effective DSA rate of UNDP for the respective location	

10 PAYMENTS

The payment will be made within 30 days upon acceptance and approval of each Deliverable by UNDP on the basis of payment terms indicated below and the pertaining Certification of Payment document signed by the consultant and approved by the responsible Project Manager.

Deliverables	Target Date for Submission of Deliverables to UNDP	Estimated Number of Person/days to be Invested by IC	Payment Terms
Draft Comparative Assessment and Recommendations Report	7 Feb 2020	15	Upon submission and completion of all pertaining deliverable/outputs to the satisfaction of UNDP and the actual number of person days invested (not to exceed the estimated person days defined by UNDP)
Final Comparative Assessment and Recommendations Report	23 March 2020	15	Upon submission and completion of all pertaining deliverable/outputs to the satisfaction of UNDP and the actual number of person days invested (not to exceed the estimated person days defined by UNDP)
Estimated Maximum Total Number of Person/Days	30		

The total amount of payment to be affected to the Consultant within the scope of the contract cannot exceed equivalent of 30 person/days. The expert shall be paid in USD through conversion of the TRY amount by the official UN exchange rate valid on the date of money transfer if he/she resides in a country different than Turkey. If he/she resides in Turkey, the payment shall be realized in TRY. The amount paid to the expert shall be gross and inclusive of all associated costs such as social security, pension and income tax etc.

If the deliverables are not produced and delivered by the consultant to the satisfaction of UNDP as approved by the PM and the TAT, no payment will be made even if the consultant has invested person/days to produce and deliver such deliverables.

Tax Obligations: The IC is solely responsible for all taxation or other assessments on any income derived from UNDP. UNDP will not make any withholding from payments for the purposes of income tax. UNDP is exempt from any liabilities regarding taxation and will not reimburse any such taxation to the IC.