

## **TERMS OF REFERENCE**

### **LOCAL ADMINISTRATION REFORM PHASE III**

#### **LOCAL SHORT-TERM EXPERT FOR “DEVELOPING A COMPARATIVE ASSESSMENT ON EFFECTIVE COLLECTION OF MUNICIPAL ACCOUNTS RECEIVABLE”**

## **1 BACKGROUND**

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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 10<sup>th</sup> 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 10<sup>th</sup> 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):

- 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 10<sup>th</sup> 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; 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 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 management 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 in the past, one of which is not in use anymore. YEREL BILGI aims to provide information about local administrations, special provincial administrations, their corporations, municipalities and corporations belonging to municipalities, district governorates, villages, and associations affiliated to GDLA through a single database. 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 of government 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>

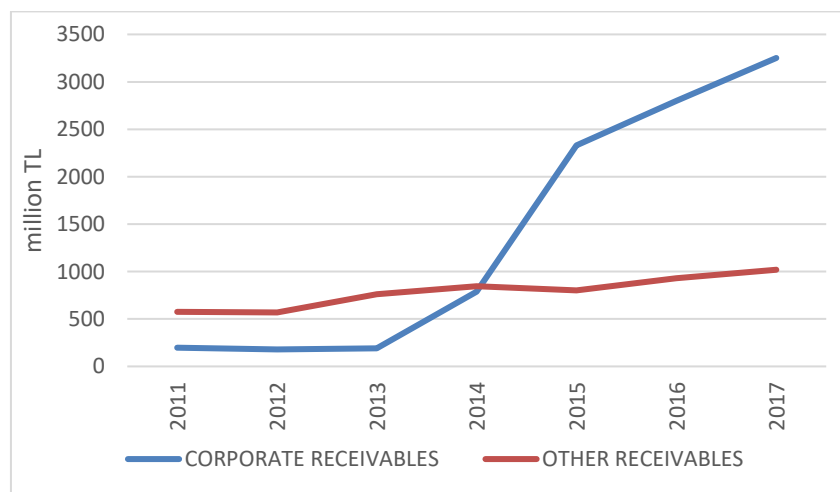
## 2 OBJECTIVE AND SCOPE OF THE ASSIGNMENT

The main scope of this assignment is to develop a comparative assessment on effective collection of municipal accounts receivable which is a relatively lesser known area in municipal financial management system in Turkey.

The share of own source revenues of the municipalities has been decreasing resulting mainly from two reasons: (i) low performance of municipal own source revenue collection and (ii) high share of revenue transfer from central authority. Municipalities' own source revenues constitute almost 25% of total revenues based on the average of 2014-2018, excluding asset sales, this ratio goes up to 37,7% for the small municipalities. According to the data collected by the General Directorate of Public Accounts of MoTF, collection ratio continues to decline. It appears that the increase in the transfers from the central government results in less motivation for the collection of own source revenues, which had already been a problematic issue. The 2017 General External Audit Report of Turkish Court of Accounts also points out low performance of revenue collection.

Own source revenues of municipalities are mainly regulated by two Laws. These are "Law No: 2464 on Municipal Income" and "Law No: 1319 on Estate Tax". Under the referred laws, the main own revenue items are broadly listed, 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. However, the Municipal Revenue Law and Property Tax Law have not been amended in accordance with the urbanization trends over the past decades to generate sufficient own-revenues of the municipalities to meet the new challenges. Furthermore, there are also concerns that municipal revenues are not collected sufficiently due to political, economic and social reasons. Besides, the effective implementation problem of the "Law No: 6183 on The Procedure for The Collection of Public Receivables" and lack of technical capacity in the municipalities also contribute to low performance of own revenue collection culminating in accumulation of accounts receivable of the municipalities. This law mainly regulates the collection of the public receivables such as taxes, duties, charges, court fees for criminal investigations and procedures, tax penalties and monetary penalties and auxiliary public receivables to the government, the private offices of the provinces and to municipalities. At this point, there is a need to review the municipal accounts receivable system including loopholes in legal framework, motivations behind the poor collection efforts and look for potentials for improving collection performance, management capacity and propose changes in the legislations in this respect. The situation is more worrisome in small scale municipalities.

There has been considerable increase in the accounts receivable of the local authorities, especially after 2014, as seen in the following graph. Study is aiming at analysing the main problem areas and developing a set of recommendations referring both, current situation and EU practices.



Source: General Directorate of Public Accounts of MoTF Data Base (Access Date: Jan 2020)

While the study will attempt to review of the effectiveness of the accounts receivable system specifically targeting small-scale municipalities, it will also look to consider a wider perspective, which is the strategic capacity improvement within the institution. Therefore, recommendations should include drawbacks and policy measures to improve the financial management framework in the context of municipalities, based on the review of international best practices and adaptation of different practices for the case of Turkish municipalities.

While doing so, this study also expects a Comparative Assessment and Recommendations Report on effective collection of accounts receivable through a desk review addressing the good practices and lessons learned in 10 EU member states, also supported by cases and insights from Turkish municipalities. Such desk review will be conducted by the IC through online interviews or meetings to be facilitated by UNDP. Comparative Assessment and Recommendations Report will include certain recommendations for improved efficiency in collection of accounts receivable.

Against this backdrop, the overall objective of this assignment is to perform individual consultancy on developing recommendations for the improvement and increasing effective collection of municipal accounts receivable through assessment of 10 EU country experiences vis-a-vis Turkey under Component 1 and Activity A.1.1.7 of the Project.

### **3 ACCRONYMS AND ABBREVIATIONS**

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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
- ILBANK: Bank of Province
- LAR: Local Administration Reform
- 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

### **4 INSTITUTIONAL ARRANGEMENTS**

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#### **4.A. DUTIES AND RESPONSIBILITIES OF THE INDIVIDUAL CONSULTANT**

At the beginning of the assignment, the IC will conduct number of online interviews and meetings with International Short-Term Expert for “Developing a Comparative Assessment on Effective Collection of Municipal Accounts Receivable” and key experts of the project and related institutions namely MoI, MoEU, MoTF, UMT and municipalities selected by UNDP, to asses and identify main challenges faced by municipalities in managing their accounts receivable system. This study will also deeply review the Turkish legislation in detail in this context.

The IC will conduct a desk review on the current situation and management of accounts receivable in local authorities in Turkey. TAT will assist, coordinate and support the IC in conducting this review.

While undertaking the comprehensive review, IC will examine the current implementation and trends with regards to, including but not limited to, following points:

- Legal structure of the accounts receivable practice in local authorities and overall legal framework including best practices and lessons learned in selected municipality cases.
- Challenges and drawbacks in the accounts receivable system in Turkish local financial management.
- Efficiency of the Turkish accounting system in managing and collecting receivables and reporting.
- Support International Short-Term Expert for “Developing a Comparative Assessment on Effective Collection of Municipal Accounts Receivable” in reviewing the literature and developing a methodology to improve the collection performance, in terms of both legal and management sides.
- Analyze the process of accounting standards and its effective implementation in Turkish municipalities and role of the internal control system with central authorities’ control and auditing issues concerning account receivables.
- Review the basic trends in accounts receivable legal structure and assessment of collection performance in Turkey.
- Develop and propose recommendations to improve the current accounts receivable system in Turkey in cooperation with International Short-Term Expert for “Developing a Comparative Assessment on Effective Collection of Municipal Accounts Receivable”.

As a result of the desk review, the IC will support International Short-Term Expert for “Developing a Comparative Assessment on Effective Collection of Municipal Accounts Receivable” in development of a first **draft of Comparative Assessment and Recommendations Report** on the effectiveness of the accounts receivable system, comparing the experiences in EU member states selected by UNDP. In this sense, the report will also include **recommendations for improvements in the context of Turkey based on the inputs from online consultative interviews and meetings**. TAT will assist, guide and support the ICs in developing the report.

Due to the COVID-19 Pandemic, the IC may not be able to visit related institutions and municipalities. Instead, the IC will conduct online meetings with TAT and the related institutions of SGLDP, CGLA, MoI, MoEU, PSB and MoTF in order to present and discuss the results of the draft Comparative Assessment and Recommendations Report, as well as to receive inputs to enhance the report for the set of recommendations/inputs and the draft legislative framework to be developed by MoI in cooperation and coordination with MoEU. These meetings will be facilitated by TAT.

Based on the outcome of the consultative meetings and comments from the stakeholders, the IC will support the International Short-Term Expert for “Developing a Comparative Assessment on Effective Collection of Municipal Accounts Receivable” to finalize the **Comparative Assessment and Recommendations Report** in English to be submitted to UNDP.

#### **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. The IC is expected to have necessary infrastructure and physical/online facilities e.g. working space, computer, printer, telephone lines, internet connection, online communication tools etc.) for carrying out the subject assignment. 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 deliverables of the Individual Consultant shall be subject to approval of UNDP (Local Administration Reform Phase III Project Manager) within the deadlines indicated in below table:

Activity	Deliverable	Due Date	Estimated Number of Person/days to be Invested by the IC	Place of Work
Conducting Online Interviews	N/A	20 May 2020	3	Home-based
Supporting conduct of Desk Review and supporting development of a Draft Comparative Assessment and Recommendations Report on functioning of the accounts receivable system in local authorities of ten EU member states with good practices and lessons learned and comparing them with the practices including certain recommendations for improvement in the context of Turkey	Draft Comparative Assessment and Recommendations Report	8 June 2020	10	Home-based
Supporting finalization of the Comparative Assessment and Recommendations Report, after online consultative meetings on the draft legislation	Final Comparative Assessment and Recommendations Report	23 June 2020	7	Home-based
<b>Estimated Maximum Total Number of Person/Days</b>			<b>20 Person/days</b>	

**Reporting Language:** Draft versions of all reports and the executive summary of the final report should be submitted in English. The final version of the reports will be translated into Turkish after acceptance of revisions to the draft reports by UNDP. The IC is expected to ensure high quality of reporting language and full consistency between the translated and original reports in English and Turkish. Both the submitted English version and proofread Turkish version of the report should be high quality and be written in clear and accessible language.

**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 IC 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.

**Visibility:** IC should respect visibility rules applied in EU-funded projects which can be found in the link below:

[https://www.avrupa.info.tr/sites/default/files/2018-01/communication-visibility-requirements-2018\\_en\\_0.pdf](https://www.avrupa.info.tr/sites/default/files/2018-01/communication-visibility-requirements-2018_en_0.pdf)



## **6 ESTIMATED INPUTS BY THE INDIVIDUAL CONSULTANT (IC)**

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The IC is expected to invest (**at maximum**) 20 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 the responsible Project Manager and will work in close collaboration and consultation with the TAT.

## **7 MINIMUM QUALIFICATION REQUIREMENTS**

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The minimum qualification requirements and/or experience are stipulated below:

### **General Qualifications**

- University degree in public administration, economics, public finance, international relations, political science, law or other relevant field of administrative & social sciences or any other relevant field
- Advanced degree in public administration, economics, public finance, international relations, political science, law or other relevant field of administrative & social sciences or any other relevant field will be an asset
- Excellent reporting skills
- Good command of spoken and written English and Turkish

### **General Professional Experience**

- Minimum 10 years of general professional experience
- Academic papers and experiences related to the local revenues, accounting and/or accounts receivable will be an asset.

### **Specific Professional Experience**

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

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The Assignment is expected to start on 17 May 2020 and is expected to be completed by 26 June 2020.

## 9 PLACE OF WORK

Duty Station for this assignment is Home-based. 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	

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	8 June 2020	13	Upon submission and completion of all pertaining deliverable/outputs to the satisfaction of UNDP on the basis of actual number of person/days invested by the IC
Final Comparative Assessment and Recommendations Report	23 June 2020	7	Upon submission and completion of all pertaining deliverable/outputs to the satisfaction of UNDP on the basis of actual number of person/days invested by the IC
<b>Estimated Maximum Total Number of Person/Days</b>		<b>20 Person/days</b>	

Payments will be made within 30 days upon approval of deliverables by UNDP, along with the Certification of Payment Form (COP) on the basis of the actual number of person/days invested by the IC for development of that respective deliverable and pertaining payment documents signed by the IC and approved by the responsible Project Manager. While the IC may invest less or more than estimated number of person/days for each deliverable different than the estimated person/days stipulated in the table in Article 5, the total amount of payment to be affected to the IC within the scope of this Assignment cannot exceed equivalent of 20 person/days throughout the contract validity.

If any of the deliverables stipulated in this Terms of Reference are not produced and delivered by the IC in due time and to the satisfaction of UNDP, no payment will be made even if the IC has invested person/days to produce and deliver such deliverables.

The IC shall be paid in TRY if he/she resides in Turkey. If he/she resides in a country different than Turkey, the payment shall be realized in USD through conversion of the TRY amount by the official UN Operational Rate of Exchange applicable on the date of money transfer.

The daily fee to be paid to the IC is fixed regardless of changes in the cost components. The daily fee amount should be indicated in gross terms and hence should be inclusive of costs related to tax, social security premium, pension, visa (if needed) etc. UNDP will not make any further clarification on costs related to tax, social security premium, pension, visa etc. It is the applicants' responsibility to make necessary inquiries on these matters.

**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.