

Terms of Reference (TOR)

Consultancy - Tax Expert for SDGs Africa Capacity Needs Assessment UNDP Tax for SDGs Initiative Finance Sector Hub

| | |
|-------------------------------|---|
| Office/Unit/Project | UNDP, BPPS/ Finance Sector Hub (FSH)/ UNDP Tax for Development (T4SDGs) |
| Functional Title | Tax Expert for SDGs Africa Capacity Needs Assessment |
| Classified Level | International Consultant |
| Duty station | Home-Based with missions to Harare, Zimbabwe and Pretoria, South Africa |
| Expected starting date | March 2022 |
| Expected Duration | 50 working days in within 2.5 months |

Background

Successfully financing the SDGs in Africa is not only related to mobilising the required scale of resources, but also requires a fundamental realignment and shift to a whole-of-society approach while ensuring that African better domestic resources and leveraged with other sources of financing to contribute to African development and transformation goals. In response to this SDG financing agenda, the UNDP Finance Sector Hub (FSH), and its unique regional branch for Africa based in Pretoria, the UNDP Africa Finance Sector Hub (AFSH), were established in 2019 to facilitate and support teams across the organization in scaling up their work on financing the SDGs and put the SDGs at the heart of the public and private financing systems. The urgency and large magnitude of the needs in terms of SDG financial resources which has been exacerbated by the ongoing COVID pandemic requires that the AFSH, supported and GPN and BPPS come together to ensure that RBA and especially UNDP COs can have access to capacities, technical guidance and resources to address this critical issue that will enable the implementation of the SDGs.

The UNDP Tax for SDGs Initiative has a particular emphasis on linking tax administration and tax and fiscal policies with the broader SDGs. Building on UNDP Country Office portfolios and already existing engagements with Ministries, UNDP will bring a stronger focus on the role of tax and fiscal policy in achieving Agenda 2030. The project places a particular focus on promoting the SDG agenda through reducing gender and social inequalities in tax and fiscal policy as well as taking forward climate action and environmental goals, and gender, health and LNOB outcomes. Representing the views of developing countries in the global normative tax discussions is critical and to this effect the UNDP Tax for SDGs Initiative will also work to bring evidence and perspectives from developing countries into the regional and international discussions on taxation.

Established in 1991, the African Capacity Building Foundation (ACBF) builds human and institutional capacity for good governance and economic development in Africa. The Foundation has empowered governments, parliaments, civic society, private sector, and higher education institutions in more than 45 countries and six regional economic communities. ACBF supports capacity development through investments, technical support, knowledge generation and sharing across Africa. ACBF recognizes the importance of paying attention to the capacity dimensions of Agenda 2063 and Agenda 2030, especially

the need to develop the necessary capacities in strategic areas such as health, education, infrastructure, agriculture, industry, resource mobilization, trade, and regional integration. For example, on Enhancing Domestic Resource mobilization (DRM), ACBF has highlighted tax issues, including Illicit financial flows (IFFs) and their effects on African countries in its reports, more specifically in its 2015 African Capacity Report (ACR). More recently, ACBF has highlighted in various platforms the need for Countries to invest in building capacity within multiple government institutions and across the board with other stakeholders in understanding current challenges in taxation, including on IFFs, to implement reform measures necessary to recover post-COVID-19.

Given the crucial role of that ACBF plays as the main Specialized Agency for Capacity Development in Africa and with a long-standing partnership with UNDP, the two organizations are exploring collaboration to ensure that a continued institutional capacity development mechanism through a coherent network of stakeholders and partners is available to countries, to provide advice and advocate to realize the results envisioned in Agenda 2030 and Africa's Agenda 2063 on DRM, and Tax for SDGs.

Objective

The purpose of this procurement exercise is to hire a Consultant on Tax for SDGs Capacity Needs Assessment. The consultancy will assess the desired capacities of ACBF and its key existing and potential partners against their existing capacities, generating an understanding of capacity assets and needs in SDG-aligned taxation for development. The assessment is expected to conclude with the preliminary design of a Capacity Development programme with key planned activities (to do what with which partners for whom) that addresses those capacities that could be strengthened and optimizes existing capacities that are already strong and well-founded within ACBF and its key partners. It can also set the baseline for continuous monitoring and evaluation of progress against relevant indicators and help create a solid foundation for long-term planning, implementation and sustainable results for ACBF and beyond.

Duties and Responsibilities

SCOPE OF WORK, RESPONSIBILITIES AND DESCRIPTION OF THE PROPOSED ANALYTICAL WORK

The main objectives of the Capacity Needs Assessment are as follows:

- To assess the capacity of the ACBF and its key existing and potential [partners](#) (including but not limited to its African, multilateral, non-regional bilateral donors, and technical partners) at the regional level to deliver the planned agenda of enhancing the capacities of African countries and relevant stakeholders to promote an SDG Aligned Taxation Framework. The aim is to develop a capacity development programme that would identify necessary steps that ACBF and its partners would need to undertake.
- More specifically, to undertake a needs assessment of key stakeholder groups at the continental level in relation to the Taxation Agenda (and the Financing for Development Agenda related goals), identify critical gaps in the ability of the ACBF to engage and advance the continental Tax for Development agenda in Africa, and identify key parties that should be involved in the delivery and supervision of any capacity-building support undertaken in the future.
- Finally, to identify the specific entries for the design of a capacity development programme, including for example policy and technical support, knowledge management and communication, with the assumptions and risks analysis of the proposed capacity development programme, particularly by identifying key long-term weaknesses in the institutional system.

Expected deliverables

| Deliverables | Estimated duration (days) | Payment | Target maturity dates |
|--|----------------------------------|-------------------------|--|
| Drafting of the Capacity Assessment Roadmap, including assessment tools to identify capacity gaps – structural, mandate, personnel and funding – and definition/alignment with ACBF priorities in relation with its regional and country level priorities and commitments with the AU | 5 days | 1 st payment | Within 5 days from contract signature |
| Conduct the in-depth capacity development assessment and produce a report that; identifies capacity gaps, institutional development requirements, and assesses ACBF's ability to strengthen relations with external stakeholders such as government, the UN and donors specifically in relationship to the tax for SDGs and DRM work | 15 days | | Within 30 days from contract signature |
| Produce a document that maps out the good practices from countries within Africa which could respond to the capacity needs and could be used within the programme. | 3 days | 2 nd payment | Within 35 days from contract signature |
| Produce an excel sheet which identifies key parties to be involved in the capacity development agenda on tax and DRM in Africa, including contact points at relevant universities and training institutions or centres, develop such contacts and provide support as required to specific beneficiary tax administrations. | 2 days | | Within 35 days from contract signature |
| Produce a document mapping out the existing e-learning based virtual education systems and programmes already available on DRM issues from different regional and multilateral organizations operating in Africa and identify any gaps with the aim of setting up a coordinated platform for the effective use of digital knowledge management tools and processes, especially by institutions working on tax and DRM in Africa. | 5 days | | Within 40 days from contract signature |
| Based on the above assessments and mapping, design a Capacity Development programme including a description of the key planned activities with partners for strengthening SDG-aligned taxation capacity of national revenue/tax administrations, training departments and institutions (and universities in Africa). | 15 days | 3 rd payment | Within 65 days from contract signature |
| Consultation, Validation and submission of final Capacity Development Programme document with the respective ACBF and UNDP teams. | 5 days | | Within 75 days from contract signature |

The Consultant will familiarize him/herself with the general situation with regard to each planned component and formulate objectives for information gathering from a round of meetings with stakeholders (NEPAD/AUDA, APRM, ATAF, AFDB) and other contributors to the Tax for SDGs and DRM Agenda in Africa.

The Consultant will also organize and facilitate meetings as directed by the core group: ACBF and the FSH team (global and regional) with representatives of key regional organizations and think-tanks with expertise on tax, with universities with tax expertise and the donor community to identify key-related complementary interventions to the tax and development sector, in particular linked to the broader Financing for Development (and Addis Ababa Action Agenda) related obligations.

Institutional Arrangements

- The consultant will be guided by the core Tax team both in ACBF and AFSH in Africa and will jointly report to the Head Tax for SDG of the FSH and SDG Finance and SSC Regional Advisor, AFSH, Pretoria.
- The Consultant will be responsible for providing her/his own laptop.

Payment modality

- Payments are based upon output, i.e., upon delivery of the services specified above and deliverables accepted and upon certification of satisfactory completion by the manager.

Competencies

Corporate competencies:

- Demonstrates commitment to UNDP's mission, vision and values.
- Displays cultural, gender, religion, race, nationality and age sensitivity and adaptability.
- Highest standards of integrity, discretion, and loyalty.

Functional and technical competencies:

- Work in multicultural and multidisciplinary teams.
- Good understanding of ongoing trends in tax and DRM in Africa and associated reforms associated with the SDGs.
- Good understanding of tax/fiscal policy, tax administration processes, public finance reforms and management in Africa
- Experience in establishing partnerships, organizing conferences, meetings and dialogues.

Required Skills and Experience

Academic qualifications:

- Masters' degree in economics, taxation, finance, public policy, law or closely related field, or degree in other field combined with five years of relevant experience in the field of Tax and broader Financing for Development issues or other associated areas, **required**.

Experience:

- At least five years of relevant work experience in a position related to tax administration capacity development, institutional development in public administration and/or training of tax administrators in Africa and familiarity with donors and/or international financial institutions **required**.
- At least five years' experience in capacity needs assessments involving multiple stakeholders across African countries, **required**.
- At least five years of experience in working with multiple stakeholders in Africa on Domestic Resource Mobilization projects, **required**.
- Knowledge of and demonstrated experience of working with of web-based and blended training tools, **desirable**.

Languages:

- Fluency in written and spoken English **required**.
- Ability to work in French will be **an asset**.

Travel:

- International travel will be required (once travel restrictions are relaxed) though it will be approved on the need's basis and upon agreement with and approval from the Supervisor.
- Any necessary mission travel must be approved in writing and advance by the supervisor.
- [BSAFE course](#) must be successfully completed prior to commencement of travel.
- Consultants are responsible for obtaining any visas needed in connection with travel with the necessary support from UNDP.
- Individual Consultants are responsible for ensuring they have vaccinations/inoculations when travelling to certain countries, as designated by the UN Medical Director.
- Consultants are required to comply with the UN security directives set forth under <https://dss.un.org/dssweb/>.
- The consultant will be responsible for making his/her own mission travel arrangements in line with UNDP travel policies.
- All related travel expenses will be reimbursed as per UNDP rules and regulations upon submission of an F-10 claim form and supporting documents. Costs for mission travel (including air tickets, living allowances) should not be included in the financial proposal.

Application Procedure

The application package containing the following **(to be uploaded as one file)**:

- A cover letter with a brief description of why the Offer considers her/himself the most suitable for the assignment.
- Personal CV or P11, indicating all past experience from similar projects and specifying the relevant assignment period (from/to), as well as the email and telephone contacts of at least three (3) professional references.

Note: The above documents need to be scanned in one file and uploaded to the online application as one document.

Shortlisted candidates (**ONLY**) will be requested to submit a **Financial Proposal**.

- The financial proposal shall specify a total lump sum amount, and payment terms around the specific and measurable deliverables of the TOR. Payments are based upon output, i.e. upon delivery of the services specified in the TOR, and deliverables accepted and certified by the technical manager.
- The financial proposal must be all-inclusive and take into account various expenses that will be incurred during the contract, including: the daily professional fee; (excluding mission travel); living allowances at the duty station; communications, utilities and consumables; life, health and any other insurance; risks and inconveniences related to work under hardship and hazardous conditions (e.g., personal security needs, etc.), when applicable; and any other relevant expenses related to the performance of services under the contract.

- This consultancy is a home-based assignment, therefore, there is no envisaged travel cost to join duty station/repatriation travel.
- In the case of unforeseeable travel requested by UNDP, payment of travel costs including tickets, lodging and terminal expenses should be agreed upon, between UNDP and Individual Consultant, prior to travel and will be reimbursed. In general, UNDP should not accept travel costs exceeding those of an economy class ticket. Should the IC wish to travel on a higher class he/she should do so using their own resources.
- If the Offeror is employed by an organization/company/institution, and he/she expects his/her employer to charge a management fee in the process of releasing him/her to UNDP under a Reimbursable Loan Agreement (RLA), the Offeror must indicate at this point, and ensure that all such costs are duly incorporated in the financial proposal submitted to UNDP.

The Financial Proposal is to be emailed as per the instruction in the separate email that will be sent to shortlisted candidates.

Evaluation process

Applicants are reviewed based on Required Skills and Experience stated above and based on the technical evaluation criteria outlined below. Applicants will be evaluated based on cumulative scoring. When using this weighted scoring method, the award of the contract will be made to the individual consultant whose offer has been evaluated and determined as:

- Being responsive/compliant/acceptable; and
- Having received the highest score out of a pre-determined set of weighted technical and financial criteria specific to the solicitation where technical criteria weighs 70% and Financial criteria/ Proposal weighs 30%.

Technical evaluation - Total 70% (70 points):

- **Criteria 1.** Relevance of experience (minimum 5 years) in a position related to tax administration capacity development, institutional development in public administration and/or training of tax administrators in Africa and familiarity with donors and/or international financial institutions required. Maximum points: 10.
- **Criteria 2.** Relevance of experience (minimum 5 years) in capacity needs assessments involving multiple stakeholders across African countries. Maximum points: 10
- **Criteria 3.** Relevance of experience (minimum 5 years) working with multiple stakeholders in Africa on Domestic Resource Mobilization projects. Maximum points: 10
- **Criteria 4.** Knowledge of and demonstrated experience of working with of web-based and blended training tools. Maximum points: 5
- **Criteria 5.** Ability to work in French. Maximum points: 5.
- **Criteria 6.** Interview. Maximum Points: 30.

The top three candidates obtaining a minimum of 70% (28 points) of the maximum obtainable points for Criteria 1-5 will be invited for the interview. Please note that only shortlisted candidates will be contacted.

Only those candidates who obtain 21 points or more in the interview will be considered for financial evaluation.

Financial evaluation - Total 30% (30 points)

The following formula will be used to evaluate financial proposal:

$p = y (\mu/z)$, where

p = points for the financial proposal being evaluated

y = maximum number of points for the financial proposal

μ = price of the lowest priced proposal

z = price of the proposal being evaluated

Contract Award

Candidate obtaining the highest combined scores in the combined score of Technical and Financial evaluation will be considered technically qualified and will be offered to enter into contract with UNDP.

Annexes (click on the hyperlink to access the documents):

Annex 1 - [UNDP P-11 Form for ICs](#)

Annex 2 - [IC Contract Template](#)

Annex 3 – [IC General Terms and Conditions](#)

Annex 4 – [RLA Template](#)

Any request for clarification must be sent by email to cpu.bids@undp.org

The UNDP Central Procurement Unit will respond by email and will send written copies of the response, including an explanation of the query without identifying the source of inquiry, to all applicants.

Additional Questions:

- Can you confirm that you have a Masters' degree in economics, taxation, finance, public policy, law or closely related field, or degree in other field combined with five years of relevant experience in the field of Tax and broader Financing for Development issues or other associated areas?
- Can you confirm that you have at least five years of relevant work experience in a position related to tax administration capacity development, institutional development in public administration and/or training of tax administrators in Africa and familiarity with donors and/or international financial institutions?
- Can you confirm that you have at least five years' experience in capacity needs assessments involving multiple stakeholders across African countries?
- Are you a UN/UNDP retiree? Are you a Government Official / Civil Servant please clarify?