



## United Nations University

Katajanokanlaituri 6 B

Helsinki 00160

Finland

### Institutional Contractual Agreement

Organizational Unit	Contract ID	Amendment #												
UNU-WIDER	605UU-0000000000000000000003461	0												
<b>Contract entered into between the United Nations University and Name (hereinafter referred to as the Contractor)</b>  <table><tr><td><b>Name :</b></td><td>Fundación Para El Apoyo A La Facultad De CCEE</td><td><b>Telephone :</b></td><td>+59899278436</td></tr><tr><td><b>Address :</b></td><td>Av. Gonzalo Ramirez 1926 Montevideo Montevideo 11200 Uruguay</td><td><b>Fax :</b></td><td></td></tr><tr><td></td><td></td><td><b>Email :</b></td><td>mnunezfundacion@gmail.com</td></tr></table>			<b>Name :</b>	Fundación Para El Apoyo A La Facultad De CCEE	<b>Telephone :</b>	+59899278436	<b>Address :</b>	Av. Gonzalo Ramirez 1926 Montevideo Montevideo 11200 Uruguay	<b>Fax :</b>				<b>Email :</b>	mnunezfundacion@gmail.com
<b>Name :</b>	Fundación Para El Apoyo A La Facultad De CCEE	<b>Telephone :</b>	+59899278436											
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<b>Terms of Reference or Work Assignment</b> <b>Background</b>  UNU-WIDER's Domestic Revenue Mobilization (DRM) programme, funded by the Norwegian Agency for Development Cooperation (Norad) aims to help improve developing countries' tax systems and strengthen their domestic capacities for revenue collection, leading to increased tax revenues.  The DRM programme covers seven thematic workstreams: (1) Building up efficient and fair tax systems – lessons based on administrative tax data, (2) SOUTHMOD – simulating tax and benefit policies for development (Phase 2), (3) Detecting and countering illicit financial flows, (4) Fiscal states – the origins and developmental implications, (5) Extractives for Development (E4D) – risks and opportunities, (6) The domestic savings shortfall in developing countries – what can be done about it? and, (7) Government Revenue Dataset (GRD).  Across themes the activities ultimately provide new insights and tools for policy makers, and foster debate within academia and between academia and policy makers. Capacity development and empowering researchers in developing countries is a common thread throughout all themes.  This is an Institutional Contractual Agreement (ICA) between United Nations University World Institute for Development Economics Research (UNU-WIDER) and Fundacion para el Apoyo a la Facultad CCEE related to the 'SOUTHMOD – simulating tax and benefit policies for development (Phase 2)' workstream of the DRM programme.  In the aftermath of the financial crisis of 2008, policymakers around the world sought to create a more solid financial system. A key part of the building process was to stress test the existing financial structures to detect and alleviate vulnerabilities. Beyond and above the difficulties in the financial markets, crises severely affect people's employment, incomes, and livelihoods — and these harmful impacts are more dangerous when people are poor and in a vulnerable position to begin with. This has become very clear during the latest worldwide crisis, the COVID-19 pandemic. There have been rapid policy responses in many parts of the world in expanding existing, adding new social protection schemes and reducing tax loads on households.  Yet many developing countries still lack a systematic approach to social protection and taxation, which would enable automatic and speedy assistance when crises hit across the entire income distribution. Thorough stress-testing of social protection and tax policies is therefore of crucial importance, and it is tremendously timely.  Against this backdrop, UNU-WIDER announced a Request for Research Proposals (RFRP) on social protection and taxation in times of crises in developing countries. UNU-WIDER welcomed research proposals that promote better understanding about proper crisis response, and the way social protection and tax systems can be made more sustainable.  <b>Activities</b>  As part of the 'SOUTHMOD – simulating tax and benefit policies for development (Phase 2)' workstream of the DRM programme', you, Veronica Amarante of the Fundacion Para El Apoyo a La Facultad CCEE, are required to perform the following activities under														



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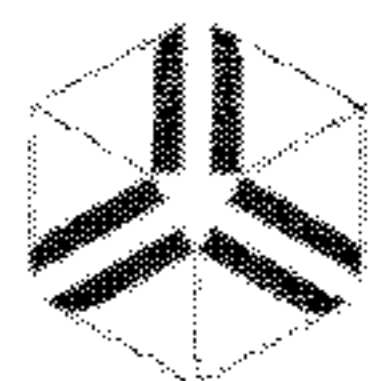
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<p>overall supervision of Pia Rattenhuber and Jukka Pirttilä:</p> <ol style="list-style-type: none"><li>Write a paper on the topic 'Tax-benefit responses in Uruguay during the COVID-19 pandemic.'</li><li>Contribute to a 1-page summary of the key findings including policy implications.</li><li>Attend (at least one author per paper) a 3-half-a-day virtual work-in-progress workshop during 6-9 June 2022, where the work-in-progress will be presented.</li></ol> <p><b>Paper</b></p> <p>The length of the paper, including the text, notes and references should be between 8,000 and 10,000 words. The final paper will be featured on the project webpage and considered for publication in the WIDER Working Paper series, subject to meeting the required standards. The Working Paper will be copyedited by an external copyeditor, who will collaborate with the corresponding author to resolve possible queries in language, format, references, and copyright issues. In addition, papers further selected by the editorial team will subsequently culminate in a book proposal for an edited volume with a world-class academic publisher.</p> <p>Authors are requested to observe the Style Guidelines for preparing WIDER Working Papers, available on our website: <a href="https://wider.unu.edu/node/75151">wider.unu.edu/node/75151</a>.</p> <p><b>Summary</b></p> <p>The aim of the summary is to present the key findings of the research paper, as well as the possible policy implications in a clear and concise manner. The summary may address: 1. What is the main research question? 2. Why is this question important? 3. How does the research paper answer the question? 4. What are the main findings of the research? 5. What does this mean for policy-making?</p> <p>The summary may be developed further as a research brief, a policy brief or a blog post and published on the project website. In that case, the author(s) will work with the project's communication focal point to finalize the in-brief document.</p> <p><b>Deliverables</b></p> <p>The following related deliverables need to be submitted to UNU-WIDER:</p> <ol style="list-style-type: none"><li>Due by 31 May 2022:<ol style="list-style-type: none"><li>Draft working paper.</li></ol></li><li>Due by 15 July 2022:<ol style="list-style-type: none"><li>Final working paper.</li><li>1-page summary.</li></ol></li></ol> <p><b>Research assistants</b></p> <p>Costs of research assistants, if necessary, are included in the fee of this contract. They will be paid directly by the contractor.</p> <p><b>Copyright</b></p> <p>By signing this contract, the contract holder agrees to UNU-WIDER holding copyright on the study referred to in this contract, and later revisions and updates thereon as requested by the Institute, to allow for inclusion in the Institute's publications series and/or later submissions to external/commercial publishers. Should the study not be used for publication UNU-WIDER can transfer copyright to the contract holder—any material published thereafter should carry due acknowledgement of UNU-WIDER as the original commissioning Institute.</p> <p><b>iThenticate</b></p> <p>UNU-WIDER only commissions original research which has not been published elsewhere. To ensure the quality and originality of research, all submitted studies are analysed with the iThenticate software prior to publication.</p> <p>This agreement is subject to the attached Conditions of Service for Institutional Contractual Agreement and the UN Supplier Code</p>		





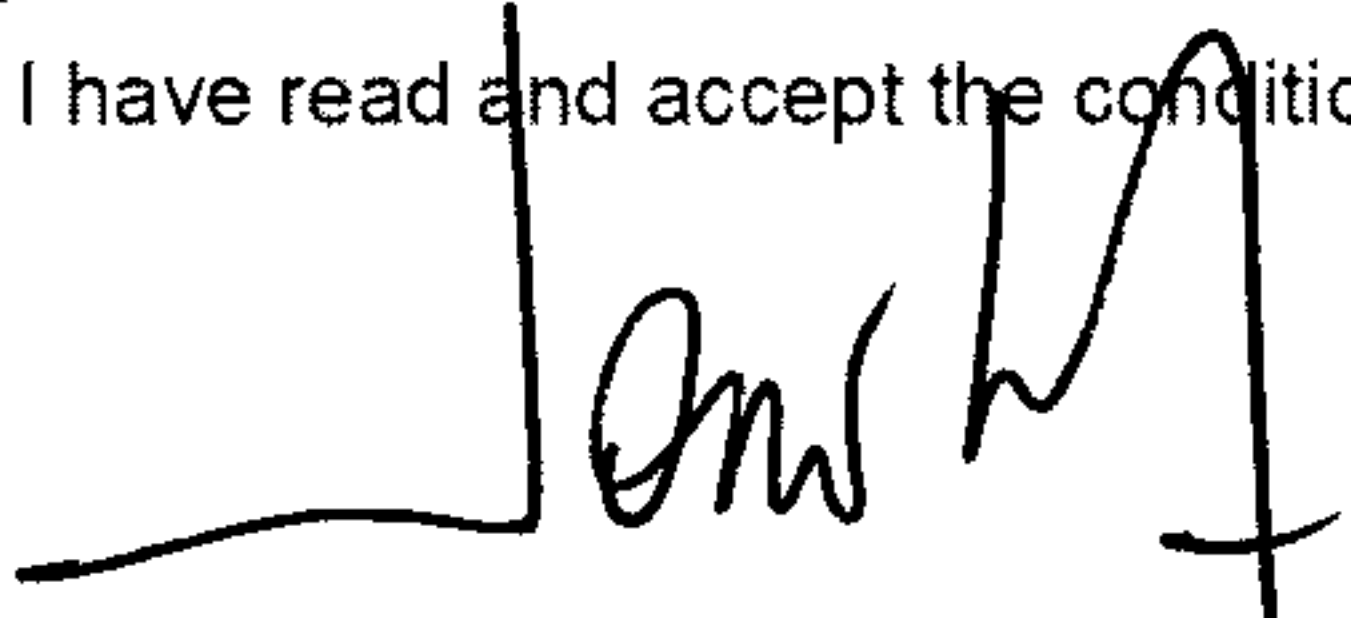
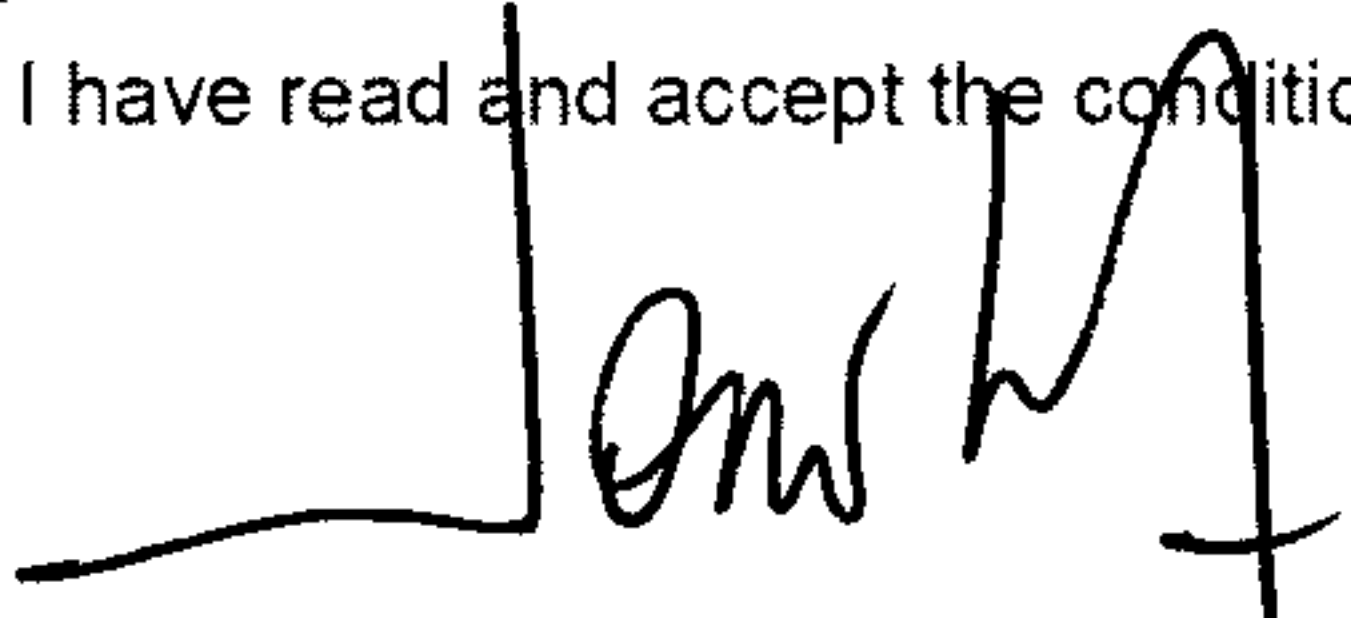
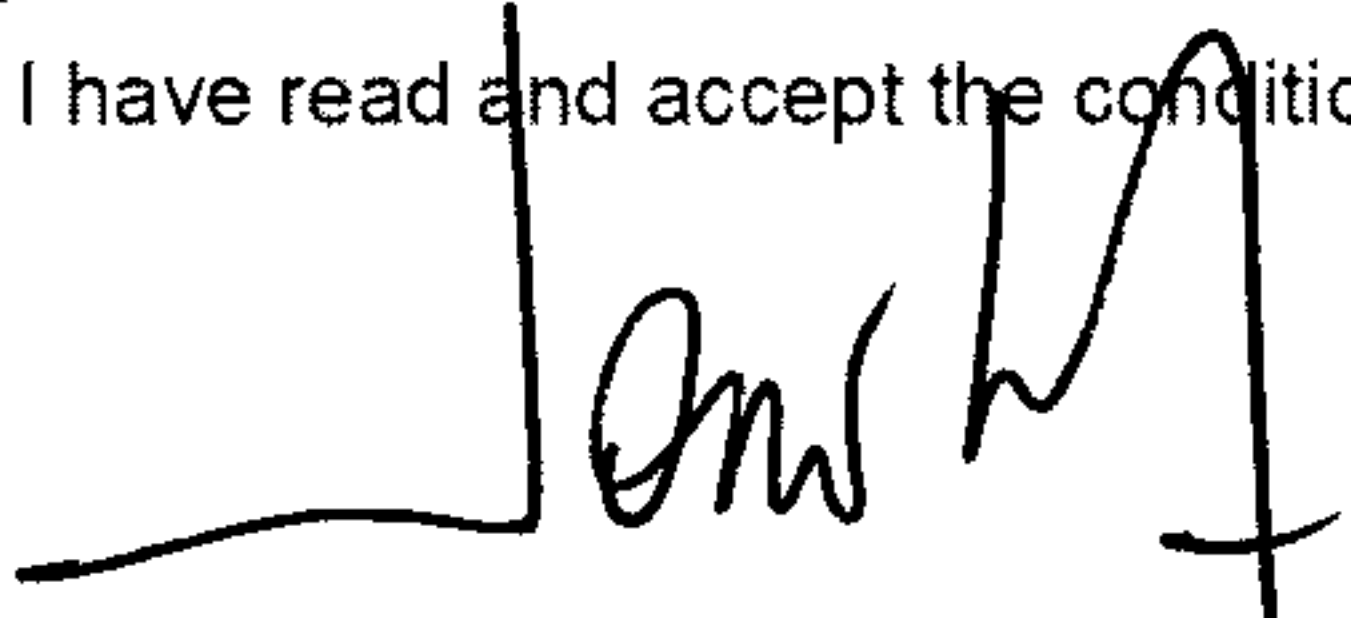
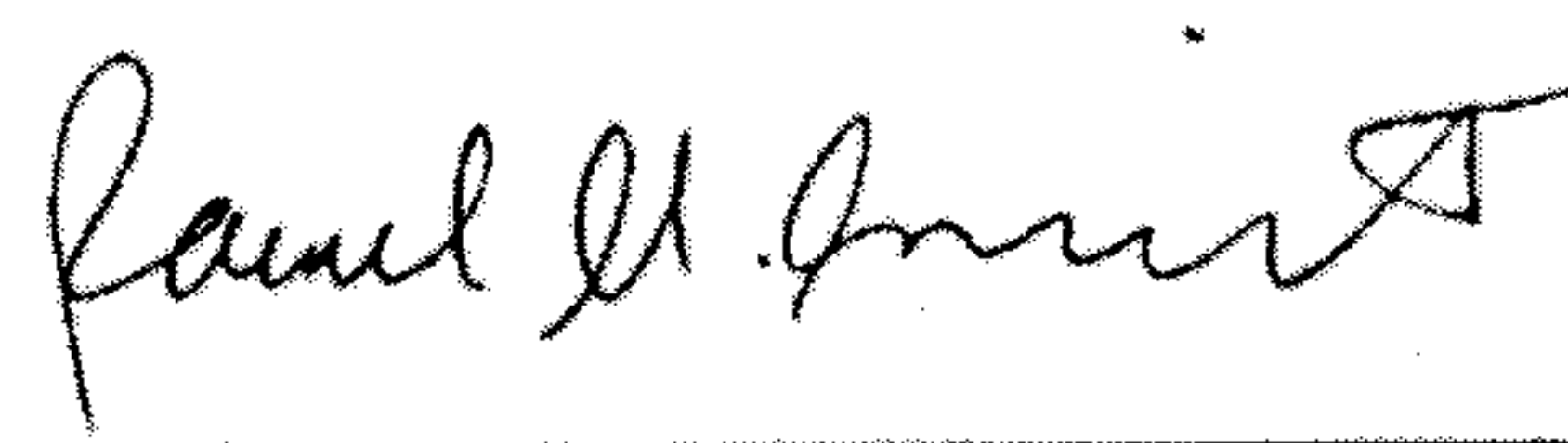
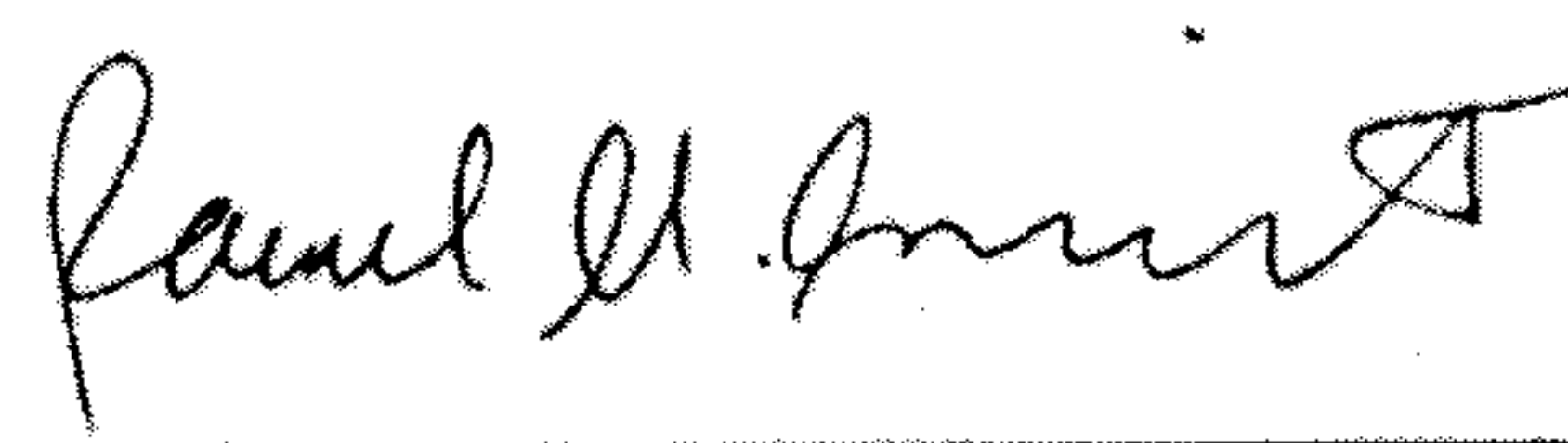
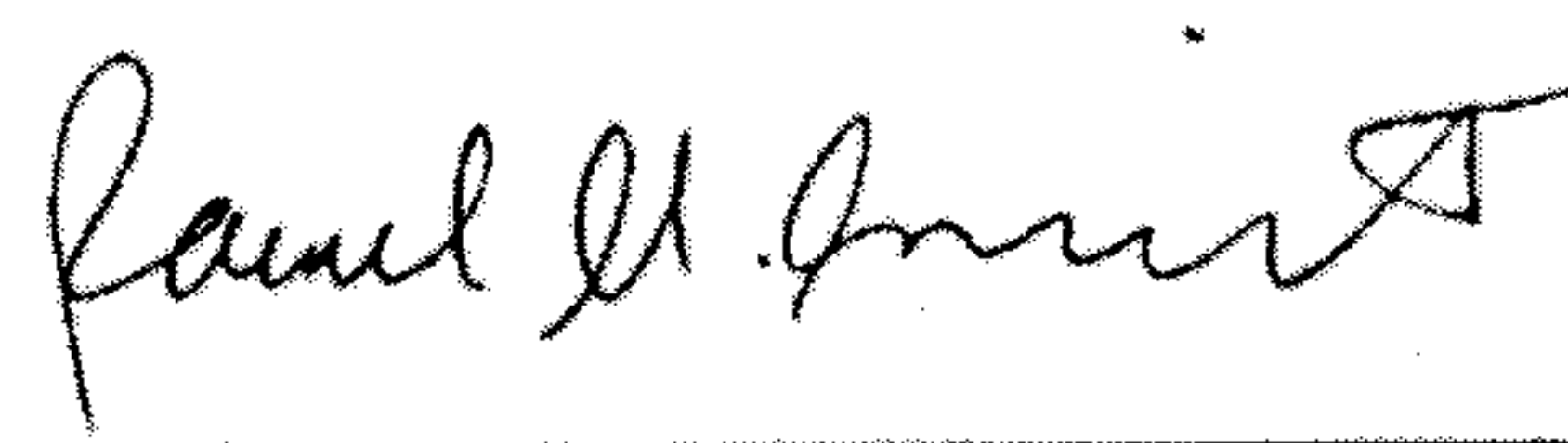
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of Conduct.										
<b>Duration of Contract</b> This contract shall commence on <u>01-May-2022</u> and shall expire on the satisfactory completion of the services described above, but not later than <u>31-Oct-2022</u> , unless sooner terminated under the terms of this contract. This contract is subject to the conditions attached.										
<b>Consideration</b> As full consideration for the services performed by the Contractor under the terms of this contract, the United Nations University shall pay the Contractor upon certification that the services have been satisfactorily performed. <table><tr><td>Currency :</td><td>USD</td></tr><tr><td>Fee:</td><td>8,000.00</td></tr><tr><td>Expenses:</td><td>0.00</td></tr><tr><td>Total Amount:</td><td>8 000 00</td></tr></table> <p>The fee is payable on satisfactory completion of the contract. For payment in installments, certification of satisfactory performance at each phase is required. Expenses, as agreed, are reimbursed upon submission of receipt as evidence of payment.</p>			Currency :	USD	Fee:	8,000.00	Expenses:	0.00	Total Amount:	8 000 00
Currency :	USD									
Fee:	8,000.00									
Expenses:	0.00									
Total Amount:	8 000 00									
<b>Schedule and Conditions of Payment</b> A total fee of USD 8,000 will be paid under this contract in two instalments:  1. USD 2,400 upon receipt of the following deliverable, due by 31 May 2022: a) A draft working paper.  2. USD 5,600 upon receipt of the following deliverables, due by 15 July 2022: a) Final working paper. b) 1-page summary.  All deliverables need to be certified satisfactory by Pia Rattenhuber, Research Fellow at UNU-WIDER, before payment.  The contract holder is requested to take note of the delivery dates in this contract. The duration of the contract is not an indication of the delivery schedule but has been fixed at a later date only for administrative/financial purposes.										
<b>Acknowledgement</b> I acknowledge that I have read and accept the conditions set out on the attached.  <table><tr><td> <b>JORGE XAVIER</b> PRESIDENTE</td><td><u>25.04.2022</u></td></tr><tr><td>Signature of Authorized Representative of Contractor</td><td>Date</td></tr></table>			 <b>JORGE XAVIER</b> PRESIDENTE	<u>25.04.2022</u>	Signature of Authorized Representative of Contractor	Date				
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<b>Certifying Officer</b> Rachel Gisselquist, Officer in Charge, UNU-WIDER, on behalf of the United Nations University  <table><tr><td> Signature</td><td><u>19 April 2022</u> Date</td></tr></table>			 Signature	<u>19 April 2022</u> Date						
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