

## Terms of Reference (ToR) for Senior Short-Term Business Expert - Accounting and Taxes Specialist

### 1. Short description of »Technical Assistance for Monitoring and Evaluation of the Active Labour Market Measures«

Contractor:	Tetra Tech International Development B.V.
Contract No.:	CFCU/MNE/083
WYG reference	E4462
Contract Title:	Technical Assistance for Monitoring and Evaluation of the Active Labour Market Measures
Contracting Authority:	Directorate for Finance and Contracting of the EU assistance Ministry of Finance (CFCU)
Beneficiaries	Ministry of Economic Development, Division for Programming and Implementation of EU Funds and Employment Agency of Montenegro
Position:	<b>Non-Key expert: Senior Short-Term Business Expert - Accounting and Taxes Specialist</b>
Component / Activity:	Component 1: <u>Capacity building of EAM</u> <ul style="list-style-type: none"> <li>• Activity 1.3. Prepare and deliver capacity development programme for the overall management of the self-employment programme</li> </ul>

The “Technical Assistance for Monitoring and Evaluation of the Active Labour Market Measures” is a 30-month project, financed within the Instrument for Pre-Accession Assistance – IPA II, and managed by a consortium led by Tetra Tech International Development.

The Overall objective of the project is “to support employment in Montenegro by facilitating the implementation of self-employment programme”. The Purpose of the project is “to enhance the capacity of the Employment Agency of Montenegro (EAM) by establishing a sound and nationally-owned mechanism for the overall management, monitoring and evaluation of the grants for self-employment”.

The project is part of a wider endeavour by the Ministry of Economic Development to modernise the services which they provide. The project is designed to strengthen the capacities of the EAM and its regional offices and municipal sub-offices to successfully manage the self-employment programme.

There are 3 main project results to be achieved:

**RESULT 1:** Performance of the EAM regional and local offices to conduct the procedures of launching, assessing, awarding, implementing, monitoring progress and reporting on grants for self-employment, improved;

**RESULT 2:** The system for monitoring and evaluation of grants for self-employment in Montenegro strengthened and functional;

**RESULT 3:** The EAM is capable to manage and monitor implementation and evaluate the impact of self-employment programme in line with the EU best practice.

The work of the project is centred on **seven activities** grouped in 3 Components:

Component 1: Capacity building of EAM:

- Conduct the analysis of the previous and current situation in term of self-employment programmes managed by EAM
- Prepare a comprehensive Handbook for implementation of self-employment programme
- Prepare and deliver capacity development programme for the overall management of the self-employment programme

Component 2: Implementation of the grants for self-employment

- Provide support in evaluation (assessment) of the business plans
- Prepare a detailed plan for monitoring the implementation of the grants for self-employment
- Provide support in monitoring the grants for self-employment

Component 3: Evaluation of the grants for self-employment

- Organise and deliver annual impact evaluation of the grants for self-employment and prepare report with conclusions and recommendations.

## **2. Purpose of the ToR and the mission(s)**

The purpose of the TOR is to:

- (1) assign specific tasks to SNKE for project activity 1.3.
- (2) define specific outputs to be delivered in a result of implementation of said tasks,
- (3) define the number of working days required to deliver said outputs and
- (4) establish timeframe and deadlines for delivering outputs.

### 3. Main tasks/Activities

The aim of this activity is to support Team leader in development of standardised content and training materials for module **Accounting and taxes for start-ups** within the Specialised trainings. Training is intended for the successful applicants within the EAM self-employment grants programme.

It is expected that candidate is familiarized with the information and documentation of the EAM self-employment programme, especially with those related to the obligations of the grant beneficiaries, available at: <https://www.zzzcg.me/program-grantova-za-samozaposljavanje/>.

#### Scope of work/specific tasks

- Development of learning plan for the module Accounting and taxes for start-ups
- Development of training materials for trainers and participants of the specialised training for the module Accounting and taxes for start-ups.

#### Expected outputs:

- Module **Accounting and taxes for start-ups** learning plan together with the training materials for EAM trainers and participants of the self-employment programme developed. Minimum required content for this module is described below:
  - Importance of the accounting for start-ups and main accounting concepts
  - Regulations governing the performance of economic activity: Laws and regulations (Law on Value Added Tax - Law on Personal Income Tax - Law on Contributions for Compulsory Social Insurance; Ordinance on flat-rate taxation of income from self-employment)
  - Taxes and contributions for start-ups with a focus on contractual obligations for self-employment grants beneficiaries (value added tax - rates, taxpayer (advantages, disadvantages, law), corporate income tax, tax exemptions and reliefs, personal income tax; contributions - obligations, amount, documentation needed in accordance with the Grant Agreement
  - Common mistakes, tips and examples (eg. contribution calculations, etc).

Selected expert is obliged to prepare learning plan and training materials in accordance to the standardized project templates, which will be delivered to the expert immediately after the approval of his / her engagement.

### 4. Timing, location and duration of mission/s

Total working days' allocation: **5 working days** from **10<sup>th</sup> May 2021 to 14<sup>th</sup> May 2021**.

#### Location:

The time input of the non-key expert is 100% in Montenegro. The expert will be working in Podgorica at Project office, or elsewhere in Montenegro, if so agreed.

In case of the extension of the preventive measures due to COVID-19 pandemic expert will work on-line, if so agreed with the Contract Authority and Beneficiaries.

## **5. Profile of the expert needed**

A SNKE is required for the job with the following qualifications and skills.

### **General requirements**

- Level of education which corresponds to completed university studies (4 years) in economics, education, social science, or other relevant fields
- Minimum 5 years of working experience, preferably in areas related to economic development/ entrepreneurship / SMEs development / accounting
- Ability to work systematically, methodically, methodologically and accurately;
- Good communication, team working and representation skills;
- Advanced computer skills; proficiency in MS Word, Excel, PowerPoint;
- Fluency in written and spoken English.

### **Specific requirement**

- At least 3 years of relevant experience in accounting and/or taxes

### **Desirable requirement**

- Knowledge of the local language
- Experience in consulting/ training start-ups and/or potential entrepreneurs
- Hands-on experience in working in the above environment.

## **6. Performance indicators**

The indicators reflecting the STEs performance are timely presentation of results and outputs, quality of documents and reports to be provided to the Team Leader and the Beneficiaries.