

**Memorandum of Understanding
Between
M/S Centre for Governance and Public Accountability
and
Excise, Taxation & Narcotics Control, Khyber Pakhtunkhwa**

This Memorandum of Understanding (the "MOU") is made at Peshawar on this day of March 2021:

by and between;

Center for Governance and Public Accountability, a firm under the laws of Pakistan, having its registered address at 402, Block C, City Towers, University Road, Peshawar, Pakistan, (hereinafter referred to as "CGPA" which expression shall be deemed to mean and include its administrators, authorized representatives, successors-in-interest and permitted assigns) of the One Part

AND

Excise, Taxation & Narcotics Control, Khyber Pakhtunkhwa The Excise, Taxation, and Narcotics Control Department is a provincial department primarily engaged in the collection of various provincial taxes, duties, fees, and cess items and also perform the function of control of narcotics/ contrabands, and illegal vehicles (hereinafter referred to as "ETNCKP" which expression shall be deemed to mean and include its administrators, authorized representatives, successors-in-interest, and permitted assigns) of the Other Part;

ETNCKP and CGPA shall, wherever the context so permits, be individually referred to as Party and collectively as Parties

WHEREAS:

- A. ETNCKP is a government entity operating as a tax collecting and regulating body of some services within the territorial jurisdiction of Khyber Pakhtunkhwa.
- B. CGPA is a not-for-profit non-governmental, non-partisan, civil society organization working for the promotion of public accountability and good governance. CGPA was established in 2011, and registered in January 2012 under the Societies Registration Act, 1860.
- C. CGPA has agreed to partner with ETNCKP to provide SNG for their ICF Grant a pilot project in the space of immovable properties taxation.
- D. The Parties wish to enter into collaboration and have agreed to enter into this MOU on the terms and conditions detailed hereinbelow.

NOW, THEREFORE, in consideration of the mutual covenants contained herein, it is hereby agreed by and between ETNCKP and CGPA as under:

1. PURPOSE:

The Parties wish to establish collaboration for the project delivery purposes and provide the best cost-effective services to SNG-II. CGPA and ETNCKP shall jointly provide their service for the GIS enabled automated property valuation model to SNG. ETNCKP will provide a focal person to help guide CGPA on the different services and processes of ETNCKP.

2. PARTIES' OBLIGATIONS:

ETNCKP and CGPA have the following obligations under this MOU:

- a) CGPA will be responsible for providing the technology roadmap for the delivery of the pilot under the ICF Grant by SNG-II.
- b) CGPA will arrange a monthly steering committee meeting for all stakeholders.

- c) ET&NC will attend the monthly steering committee meeting.
- d) CGPA will be providing a dedicated team for the delivery of the project/pilot.

While

- a) ETNCKP will provide a focal person to help in guiding and facilitate CGPA on the department services and workflow to apply GIS enabled properties valuation model.
- b) ETNCKP will facilitate in sharing the required data for integration and facilitation in GIS survey.

3. POINTS OF CONTACT:

Center for Governance and Public Accountability	Excise, Taxation & Narcotics Control, KP
Muhammad Anwar, Executive Director Center for Governance and Public Accountability, manwar@c-gpa.org	Director General, Excise, Taxation & Narcotics Control, Khyber Pakhtunkhwa, Peshawar. 091-9212260 dgexcise@kpexcise.gov.pk

4. TERM:

The term of this MOU is for the duration of the SNG pilot. This MOU may be terminated at any time by either Party for any reason upon written notice to the non-terminating Party.

5. SETTLEMENT OF DISPUTES:

In case of any disagreement or issue that may come up between the Parties touching upon the terms and conditions contained in this MOU, the Parties shall make best efforts to mutually discuss and resolve the issue.

6. RELATIONSHIP OF THE PARTIES:

The Parties herein are independent entities, with this MOU providing an understanding and context to voluntary cooperation. This MOU does not create any agency, partnership, joint venture, data ownership or any other business relationship between the Parties.

7. GOVERNING LAW & JURISDICTION:

This MOU shall be governed by and construed under the laws of Pakistan and the courts at Peshawar shall have exclusive jurisdiction to adjudicate upon any dispute, claim, or controversy arising out of or in relations to this MOU, or the breach, termination, or invalidity thereof.

9. ENTIRE UNDERSTANDING:

This MOU constitutes the entire understanding of the Parties of matters contemplated hereunder at this time. The Parties signing the MOU intend that any implementing contract or other agreement entered between by the Parties subsequent hereto shall supersede and preempt any conflicting provision in this MOU.

10. SCOPE OF WORK:

The following tasks shall be performed by CGPA (ET&Nc will facilitate in acquiring data, coordinating with officials and government agencies and on field support with respect to field surveys. Role of ET&Nc further explained in RASCI matrix below):

- i. Study the existing institution and assessment framework of property tax in the province.
- ii. Collect existing historical data of property in the proposed two district of the province.
- iii. Property Valuation Framework development.
- iv. Development of software / scripts to extract data from property websites
- v. Data entry from news paper
- vi. Get data from property transfer office

- vii. Perform field survey to gather data
- viii. Preparation of spatial data using Quantum GIS (Q-GIS) with HCMGIS plugin.
- ix. Analysis and data modelling using spatial analysis tools such as spatial PCA, Spatial Regression or Econometrics to extract the parameters
- x. Coding of model into a software
- xi. Integration of gathered data with existing GIS-PTIS properties
- xii. Integration of data with properties of E&T
- xiii. Field verification & model finalization
- xiv. Use of web scrapping for identifying unregistered service providers of taxable services, including the home-based services (in a pilto area)
- xv. Geo-tagging all the data received from E&T and matching with properties from other sources
- xvi. There must be appropriate honouraria for the staff members engaged with CGPA for assistance of the project of UIP tax survey in the target areas.

11. Roles & Responsibility Matrix:

The table below presents team nomination and roles defined in the project initialization and contribute to plan project activities and execute assigned tasks,

Team Role	Center for Governance and Public Accountability	Team Role	E&TD
Domain Expert - Team Leader	Dr. Nasir Javed		Director (Revenue)
GIS Expert	Ehsan Saqib		Programmer
Senior Policy and Tax Advisor	Dr. Tufail Khan Yousafzai		Excise & Taxation Offier-II, Peshawar
Econometric Analyst	Murtaza Haider		
Associate Policy and Tax Advisor	Abid Shahzad Awan		
Spatial Data Scientist	Adeel Khalil		
GIS Developer	Tanveer Hafiz		
GIS Analyst	Marva Danish		
Technical Writer	Imran Ali Shah		
Software Developer	Umar Sajjad		
Mobile App Developer	Amna Rehman		
Project Manager	Muhammad Anwar		
Finance Officer	Asim Babar		

As described above the CGPA has the complete end-to-end responsibility for what is agreed upon within the scope of the Contract.

The below RASCI matrix shall guide in identification of responsiveness, accountability, and mutual consultation for rendering the services described under the scope section of this MOU. *A*

The following codes are used:

R = Responsible The person who is ultimately responsible for delivering the project and/or task successfully.

A = Accountable The person who has ultimate accountability and authority; they are the person to whom "R" is accountable.

S = Supportive The person or team of individuals who are needed to do "the real work."

C = Consulted Someone whose input adds value and/or buy-in is essential for ultimate implementation.

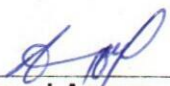
I = Informed The person or groups of individuals who need to be notified of results or actions taken but don't need to be involved in the decision-making process.

E&TNC expects to get insight into all tasks performed and expects to be informed on any activity on request.

Where E&TNC is made responsible or consulting for any task, the CGPA shall specify the scope of that task either in this RASCI (below table) or Any other Annex.

Activity / Task Description	Role of E&TNC	Role of CGPA
Situation Analysis and Literature Review		
Study the existing institution and assessment framework of property tax in the province.	CI	RA
Collect existing historical data of property of selected areas at the proposed two district i.e. Peshawar and Kohat.	RSCI	RA
Property Valuation Framework development.	CI	A
Property Valuation Framework Development		
Development of software / scripts to extract data from property websites	CI	A
Data entry from news paper	I	A
Get data from property transfer office	AS	RS
Perform field survey to gather data	RSCI	RA
Property Valuation Model Development		
Preparation of spatial data using Quantum GIS (Q-GIS) with HCMGIS plugin.	CI	A
Analysis and data modelling using spatial analysis tools such as spatial PCA, Spatial Regression or Econometrics to extract the parameters	I	A
Coding of model into a software	I	A
Integration of gathered data with existing GIS-PTIS properties	I	RA
Model Finalization		
Integration of data with properties of E&T	SCI	RA
Field verification & model finalization	SCI	RA
Identifying Unregistered Properties		
Use of web scrapping for identifying unregistered/ untapped/ new properties for tax assessment (in a pilot area)	CI	RA
Geo-tagging all the data received from E&T and matching with properties from other sources	RSCI	RA


BY:


Muhammad Anwar
Center for Governance and Public
Accountability

EXECUTIVE DIRECTOR

February 25, 2021




Saqib Raza Aslam
Excise, Taxation & Narcotics Control,
Khyber Pakhtunkhwa, Peshawar

DIRECTOR GENERAL

February 25, 2021