

**Terms of Reference for Consultancy/Service Agreement for obtaining Professional Service for Global Alliance Improved Nutrition (GAIN), Country office Bangladesh.**

## **1. BACKGROUND**

Global Alliance for Improved Nutrition (GAIN) is a Swiss-based foundation launched at the UN in 2002 to tackle the human suffering caused by malnutrition. GAIN's vision is to have a world without malnutrition, in which all people have access to and consume nutritious safe food. Its mission is to advance nutrition outcomes by improving the consumption of nutritious safe food for all people, especially the most vulnerable to malnutrition. For more details, please visit: [www.gainhealth.org](http://www.gainhealth.org).

GAIN Bangladesh, in partnership with the public and private institutions and NGO's. The main role of consultant is closely work with the Country Director, Bangladesh and Operations team of GAIN.

## **2. SCOPE OF WORK (SoW):**

It is expected that the Consultancy/Firm/Institution will provide all necessary services for doing the assignment, which includes, but not limited to:

### **Reporting**

- Review Budget and Expense variance analysis and reporting on major variances to the GAIN Bangladesh Country Office (GAINBCO) team on time.
- Payroll management: Verification of individual monthly salary, withholding tax, annual leave encashment and any other benefits or allowances as per the GAIN BCO Employee Handbook, transfer of individual employees pay to their respective bank account; deposit of withholding tax with the tax authority; preparation of individual employee's annual salary income and tax deduction certificate; calculation for separation payment.
- Review/examine maintenance of the following by GAIN BCO finance team.
  - a. Fixed Assets (Non-Expendable Items) register
  - b. Advances against travel and other expenses
  - c. Bank and cash payment/ receipt vouchers
  - d. Journal Vouchers
  - e. Bank Reconciliation Statement
- Review of GAIN BCO un-audited Balance Sheet and Income and Expenditure account along with schedules by June 30, furnishing all information and explanations to the statutory auditors, income tax consultant and any other financial consultant for the finalization of the annual audit for the purpose of reporting to NGOAB.

### **Payroll and Benefits Services and Withholding taxes thereof.**

- Review monthly payroll.
- Verification of Salary structuring including benefits appropriately linked to tax planning.
- Calculation of person-wise salary computations thereby determining annual and monthly withholding taxes in this regard.

- Verify and ensure deposit of withholding tax with the National Board of Revenue (NBR) and collection of Challans from the bank.
- Year-end activities:
- Reconfirmation and reconciliation of salary pay-outs with employment contracts, Challans and books of accounts maintained by GAIN;
- Reconfirmation and reconciliation of tax deductions with deposits made.
- Preparation and filing of annual returns for withholding taxes with the tax authorities.
- Provision of any explanation and furnishing of necessary documents as may be required by the authorized representatives of GAIN for the purpose of audit or any other purpose and as may be communicated to service provider from time to time.

#### **Withholding Taxes & VAT (Other than withholding taxes on salaries)**

- Verification/ Deposit of withholding tax by the GAIN on Professional Fees Payment, payments under work contract, payments of brokerage/ commission and Rent, with the National Board of Revenue.
- Collection of Challans from the bank for the above-mentioned deposits.
- Reviewing the bills/ payment vouchers to check that the GAIN has properly complied with withholding tax provisions under the Bangladesh Income Tax Laws.
- Tally of withholding taxes and deposit thereof with accounts maintained by GAIN.
- Providing periodical updates on latest amendments in related rules and regulations.
- Advising on applicability of various withholding tax related provisions, under Income Tax Laws, to GAIN on contractual payments to consultants, contractors etc.
- Ensure Value added tax (VAT) deduction and timely deposit with NBR

#### **NGO Affairs Bureau Compliances**

- Ensure strict adherence to NGO Affairs Bureau (NGOAB) requirements as regards filing information, accounts and other things as may be required from time to time.
- Assist in renewal of NGOAB registration.
- Assist in filling in the required NGOAB forms, such as, FD2 and FD 6 and provide assistance in all compliance issues to the management of the GAIN.
- Assist in receiving permissions from NGOAB for receiving inward remittances in the bank account.
- Assist and advise in corresponding with the NGOAB as and when required.
- Follow up reports on monthly basis regarding the requirements of NGOAB.
- Make recommendations for the adjustment of the systems to ensure compliance with NGOAB and other statutory requirements.
- Notify NGOAB about foreign travel.
- Assist GAIN in obtaining project implementation certificate from DC Office.

- Provide advice and recommendations on and completion of other filings that may be deemed applicable to GAIN from time to time or as legislation provides (i.e. any other applicable filings not specifically spelled out or that may arise from new legislation, changes to legislation or changes to GAIN activities.

#### **Annual Income Tax Return Filing and Obtaining Assessment Order & Others**

- Prepare annual income tax return and represent it at the time of hearing with the income tax authority.
- Liaise with the statutory auditors to have the statutory audit conducted.
- Advice GAIN on any other statutory matters that would be communicated to service provider from time to time.

#### **3. Professional Fee:**

#### **4. TIMEFRAME FOR SERVICE:**

The proposed timeframe for this assignment will be from 1<sup>st</sup> April 2024 to 31 March 2025.

#### **5. SUBMISSION OF PROPOSAL:**

Complete proposals should be submitted to apply to **GAIN.Bangladesh@gainhealth.org** by **08<sup>th</sup> February 2024**.

Required components for proposal submission are:

- Detailed technical proposal explaining how the task mentioned in Scope of Work will be addressed.
- Proof of relevant experience & expertise, and previous work reference
- Profiles/CVs of the personnel (mention a brief bio in the proposal also).
- Financial proposal budget in BDT including applicable Tax, VAT, bank charges etc.
- Risk and mitigation strategy

#### **6. REQUIRED COMPETENCIES and Team Member**

Depute adequately qualified individuals to carry on the engagement as and when required. CA, FCA, Audit company are preferable. A skilled auditor at will work at GAIN Bangladesh Country Office for 2 days (10 hours) in a week and one senior auditor for 2 days in a month to examine all financial transactions during the week and report to GAIN Bangladesh Country Office. The auditor or respective person will support in connection with NGOAB issues and communicate with GAIN-CO management as and when required.

#### **7. GENERAL TERMS & CONDITIONS**

##### **NOTICE OF NON-BINDING SOLICITATION**

GAIN reserves the right to reject all proposals/bids received in response to this solicitation and is in no way bound to accept any proposal. The Authority additionally reserves the right to

negotiate the substance of the successful applicants' proposals, as well as the option of accepting partial components of a proposal if deemed appropriate.

#### CONFIDENTIALITY

All information provided as part of this solicitation is considered confidential. In the event that any information is inappropriately released, GAIN will seek appropriate remedies as allowed. Proposals, discussions, and all information received in response to this solicitation will be held as strictly confidential.

#### RIGHT TO FINAL NEGOTIATIONS ON THE PROPOSAL

GAIN reserves the right to negotiate on the final costs, and the final scope of work of the proposal. GAIN reserve the right to limit or include third parties at sole and full discretion in such negotiations. GAIN reserves the right to contact the individual and firm in order to verify the information provided as part of the proposal.

#### COMMUNICATION

All communication regarding this solicitation shall be directed to appropriate parties at email mentioned in the ToR. Contacting third parties involved in the ToR, or any other party may be considered a conflict of interest and could result in disqualification of the proposal.

#### FINAL ACCEPTANCE

Award of a Proposal does not imply acceptance of its terms and conditions. GAIN reserves the right to negotiate on the final terms and conditions including the costs and the scope of work when negotiating the final contract to be agreed between GAIN and the applicant.

#### VALIDITY PERIOD

The offer of services will remain valid for a period of 60 days after the Proposal closing date. In the event of award, the successful applicant will be expected to enter into a contract subject to the Authority's terms and conditions.

#### INTELLECTUAL PROPERTY

Subject to the terms of the contract to be concluded between GAIN and the applicant, the ownership of the intellectual property related to the scope of work of the contract, including technical information, know-how, processes, copyrights, models, drawings, source code and specifications developed by the applicant in performance of the contract shall vest entirely with the Authority.

#### SCOPE OF CHANGE

Once the contract is signed, no increase in the liability of GAIN or in the fees to be paid by the GAIN for the services resulting from any change, modification or interpretation of the documents will be authorized or paid to the applicant unless such change, modification or interpretation has received the express prior written approval of GAIN.