

Request for Proposal (RFP)

Muslim Hands International (MHI) is a non-profitable earning, non- government, voluntary development organization established in the year 1995. The organization is duly registered under sub rule (4) of the Foreign Donation (Voluntary Activities) Regulation Rules 1978, vide registration FDR No.966 dated August 30, 1995 and subsequently renewed on May 28, 2007; March 9, 2011; August 18, 2015 and last renewed date November 4, 2020. The Foreign Contributions (Regulation) Ordinance, 1982 and Circular No.33.43.27.00.00.01.2000.107 Dated May 29, 2001 also issued from Prime Minister's Secretariat. Muslim Hands Bangladesh has taken up numbers of projects, Education, Health Care, Orphan Sponsorship Scheme, Safe Water Scheme and other special and seasonal programs such as Emergency Disaster Relief, Winter Relief, Shelter House Construction, Masjid Construction, Livelihoods, Qurbani, Ramadan Iftar distribution etc. as per direction of the donor agency and for implementation of the aim and objects of the organization. Our main donors are Muslim Hands UK, Muslim Hands France, Muslim Hands South Africa, Muslim Hands Canada and working both directly and with partners in over twenty countries, carrying out short and long-term projects in emergency relief, educational and vocational training, orphan sponsorship, medical care and safe water.

If you are qualified audit firm and enlisted with NGOAB, we are pleased to invite you to participate in the tender for - Request for Proposal (RFP) of MHI FD7 projects and FD6 annual audit for 2024

Please send your complete proposal along with below listed documents on or before **5 May 2025** with Hard Copy at Muslim Hands International Bangladesh (Country Office), Navana Le Caprice, Apartment A2, House No. 80, Road No. 07, Block – H, Banani, Dhaka – 1213 Bangladesh in a sealed envelope.

- a) Cover letter (maximum one page);
- b) Understanding of the assignment and a detailed work plan
- c) Relevant experience of the auditor
- d) Financial Proposal
- e) Company profile
- f) VAT Registration Certificate
- g) TIN Certificate
- h) Proof of Submission of Income Tax Return (PSR)
- i) Joint Stock Company Registration Certificate
- j) Trade License Certificate
- k) NGOAB enlistment certificate

ToR

1. Introduction and Objectives

Muslim Hands was established in Bangladesh in 1995 registered with the Bureau of NGO Affairs, Bangladesh. It has its head office in Dhaka and 3 sub offices around the country. It has 19 core staff and 97 staff working on its various projects around the country. On average, its annual turnover for the past 3 years is above 174m BDT per year (1.5m USD per year). Its current activities as of 2024 encompass 55,000 beneficiaries whereas over the past 5 years it has benefited 300,000 people, including Rohingya refugees from Myanmar. For over 30 years we have been serving humanity around the nationwide. Despite Bangladesh's commendable efforts to develop, poverty remains an issue in the country and there are still immense unmet needs in its population in the areas of education, WASH, Health and livelihoods. Its population is one of the largest and densest in the world and is very vulnerable to climate change and natural disasters like floods. Recently, the country has recently faced influx of Rohingya refugees from neighboring Myanmar

The scope of the audit for Muslim Hands International Bangladesh for the year 2024 (January-December) encompasses a comprehensive examination of the organization's financial statements, internal controls, and compliance with relevant laws and regulations of NGOAB, NBR, etc.

MHI is implementing projects different projects in Cox's Bazar, Shylet, Gazipur and Dhaka and External Auditor is required to carry out audit of financial statement of following projects;

Sl	Project Name	Audit Period	Expenditure	Audit work start and End date
1	Consolidated Accounts of MHI	01/01/2024 to 31/12/2024	107,021,555/-	
2	Muslim hands Integrated Development Project	01/01/2024 to 31/12/2024	68,620,242/-	
3	Rohingya Support Program Phase-VIII	01/10/2023 to 30/09/2024	28,351,590/-	
4	Relief Distribution to the Cyclone Affected People-2023	15/12/2023 to 15/.03/2024	2,656,080/-	
5	Rohingya Qurbani Program-2024	02/06/2024 to 02/08/2024	946,169/-	
6	Ramadan Project for Rohingya People-2024	02/03/2024 to 02/06/2024	507,922/-	
7	Rohingya Support Program Phase-VIII	01/10/2024 to 30/09/2025	4,011,890/-	
8	Bangladesh Emergency-2024 France	01/10/2024 to 30/09/2025	1,927,662/-	

2. Audit Services Required for NGOAB & NBR

The audit to be conducted for the Financial Year/Calendar Year 2024 (January to December) in accordance to Bangladesh Standards of Auditing (BSA) with emphasis to Bangladesh Regulatory Requirements (e.g. NGOAB, NBR e.tc) which includes but not limited to:

- To express an opinion on whether the Financial Statements of the organization give true and fair view
- As part of the audit, Auditors needs to conduct physical audit of Projects and Partner organizations as applicable
- Verification of books of accounts & expenditures of audited projects and its financial operations.
- Verification of fund received and expenditures incurred in accordance with Bangladesh Standards of Auditing (BSA) and international standards (IAS) on Agreed upon procedures.
- Verification of Tax-VAT deduction and deposited as per latest NBR rules and maintain a schedule of VAT & TAX deduction as per requirements of NGOAB
- Verification of accuracy of Assets and Liabilities including receivable and payable
- Physical verification of Assets (stocktaking)
- Check implementation of procurement procedures and recommend necessary improvements as per organization policy.
- Check the cash and Bank transactions and balances are reconciled/ aligned with financial statements.
- Checking and verifying whether the appropriate supporting documents, records as per MHIBD policy.
- Any other review/ verification that deemed necessary during the course of Audit

The scope of audit services shall cover the overall management of the project's implementation, monitoring and supervision. The audit work should include the review of work plans, progress reports, project resources, project budgets, project expenditures, project delivery, recruitment, operational and financial closing of project (if applicable) and disposal or transfer of assets. To this effect, the scope of the audit shall cover the following areas as they are performed at the level of these projects.

3. The audit report and management letter:

The audit report should clearly include the following:

- Audit opinion of the Auditor
- Objectives and extent of the audit and General description of the audited organization and project, objectives of the project, period covered by the audit.
- **Financial statement:** Audited **Financial statement includes**
 - Balance sheet
 - Income and expenditure statement
 - Receipts & payment statements
 - Notes to the Financial statements
 - FD-4 Certificates
 - Notes to the FD-4 Certificate
 - Annexure A-1 (Budget Variances)
 - Schedule of VAT & Tax deducted from the project
 - Certification of NGOAB requirements (NGOAB ToR)

The Management Letter / Report

A Separate report on Audit observations, includes

- Management findings mentioning facts, consequences, recommendations
- Physical verification Report (if any)
- Agreed Action Plan with Timeline to resolve the Audit Findings
- Following the above conditions of this ToR, the auditor is requiring to develop complete set of Audit Report in accordance with NGOAB regulations
- The Financial statement and associated management report is required to be validated by Country Director/country Lead of MHI Bangladesh Program.
- Auditor shall submit 5 (five) copies of audit report and management letter

4. Auditor and Auditee (MHI) Relationship:

The Auditee (MHIB) shall give full support and provide all relevant documents to the Auditor. Any amendment of this ToR requires the consent of the both parties. Auditor will be available throughout the year to provide advice and guidance on financial accounting, compliance and risk management issues as required.

5. Audit Fees

a) Fees of the service:

Name of the Project	Audit Period	All figures are in BDT			
		Fees	VAT	TAX	Total Fees
Consolidated Accounts of MHI	01/01/2024 to 31/12/2024	XXX	XX	XX	XXXX
Muslim hands Integrated Development Project	01/01/2024 to 31/12/2024	XXX	XX	XX	XXXX
Rohingya Support Program Phase-VIII	01/10/2023 to 30/09/2024	XXX	XX	XX	XXXX
Relief Distribution to the Cyclone Affected People-2023	15/12/2023 to 15/03/2024	XXX	XX	XX	XXXX
Rohingya Qurbani Program-2024	02/06/2024 to 02/08/2024	XXX	XX	XX	XXXX
Ramadan Project for Rohingya People-2024	02/03/2024 to 02/06/2024	XXX	XX	XX	XXXX
Rohingya Support Program Phase-VIII	01/10/2024 to 30/09/2025	XXX	XX	XX	XXXX
Bangladesh Emergency-2024 France	01/10/2024 to 30/09/2025	XXX	XX	XX	XXXX
Total Fee		XXX	XXX	XXX	XXX

- b) An amount of BDT xxx,xxx has been fixed as fees (including all costs). Tax and VAT will be deducted (as per GoB rules) from the fees for the audit services.
- c) If audit is requiring to visit program location and physical verification of suppliers outside Dhaka, the auditor will submit a visit plan to Country Director & Manager-Admin. Upon agreed by auditor and MHI, visit plan can be executed across audited program. Cost associate with field trip will be included in audit fees.
- d) Subject to the mutual agreement of auditor and MHI, a penalty clause can be added in the agreement/ work order to compensate the delays to complete audit and submit report on time.

6. Conclusion

The scope of the audit is designed to finalize FD7-FD6 audit report submission, annual taxation report submission and to provide a thorough assessment of Muslim Hands Bangladesh's financial health, internal controls, and compliance framework, ensuring that the organization is well-positioned to achieve its mission and objectives effectively and transparently.