

**Government of the People's Republic of Bangladesh**  
**Ministry of Finance**  
**Economic Relations Division (ERD)**  
**Support Implementation of the Revenue Mobilization Program for Results**  
**Sher-e-Bangla Nagar, Dhaka-1207**

Memo No. 09.240.024.00.00.038.2015-860

Date: 12.05.2015

**Request for Expressions of Interest (REOI)**  
**For**  
**Independent Verification Consultant**  
**(International Professional Services Firm)**

The Government of Bangladesh has approved a Development Project – the VAT Online Project in 2013 to ensure that a modern tax administration is in place to implement the new VAT Law when it comes into effect. The VAT Online Project 2014-2019 is being led by the VAT wing in the NBR and is critical component of the government's broader tax reform agenda as articulated in the Tax Modernization Plan. The Government's program is supported by financial assistance from the World Bank (WB). The WB financing is under a Program for Results (PfR) operation. In order to support the VAT Online Project, the Bank's financing focuses on the actual results, both in terms of successful completion of project milestones, and in terms of outputs. The program will disburse against achievement of the DLIs as described in the Financing Agreement and the Project Appraisal Document, which have been independently verified as having been achieved. The NBR will be responsible for ensuring that the DLIs are achieved and for preparing the monitoring reports and evidence twice a year on progress against DLIs, and sending these monitoring reports to the Economic Relations Division (ERD) of the Ministry of Finance.

Given the emphasis on disbursing against DLIs, there is a need for a verification protocol for determining whether or not DLIs have been achieved. The verification protocol requires the services of a professional firm to undertake an independent verification of the DLIs and prepare a report for the Government of Bangladesh and the World Bank. ERD is responsible for overall reporting to the World Bank on the program results and performance of the results framework and DLIs. Hence, ERD is seeking to contract an independent third party consultant firm for the verification of all DLIs, selected Program Action Plan items and Project Development Objective of Proactive Disclosure.

**The consultancy services ("The Services") include:**

- a) To review monitoring reports from NBR and to independently measure the Disbursement Linked Indicators (DLIs) of the VAT Improvement Program/VAT Online Project;
- b) To provide an independent assessment and verification of the DLIs and determine whether they have been achieved;
- c) To propose and agree with the World Bank and ERD the methodology and timing for conducting the independent verification of each DLIs, and Program Action Plan (PAP) actions outlined in the ToR;
- d) To assess whether certain Program Action Plan items have been complied with;
- e) To provide a half-yearly report with the measurement and verification assessment of the DLIs and assessment of the PAP actions to ERD, NBR, and the WB;
- f) To measure the PDO indicator of Proactive Disclosure.

The duration of the services will be 52 (Fifty Two) months, or earlier depending on the completion of all DLIs. The firm shall provide a team of suitably qualified and experienced 'key personnel' to undertake the assignment.



