GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

Ministry of Finance/Internal Resources Division

National Board of Revenue
(NBR)

Term of References (TOR)
FOR
Selection of National Consulting Firm
For
DEVELOPMENT OF E-LEARNING SYSTEM FOR VALUE ADDED TAX

"VAT and Supplementary Duty Act, 2012 Implementation (VAT Online) Project"
Package No. SD-33/2014-15

Section 6. Terms of Reference

1.   Background

The National Board of Revenue (NBR) is the apex authority for tax administration in Bangladesh. One of the main responsibilities of NBR is to collect revenue for the government. The National Board of Revenue has been performing its major role through three tax-typed functional wings namely the Customs wing, VAT wing and Income Tax wing.

National Board of Revenue has taken initiatives to modernize its tax operations under all wings. Value Added Tax and Supplementary Duty Act, 2012 has been enacted for establishing a modern function based taxpayer service oriented VAT administration. One of the important strategic objectives of Strategic Statement, 2013-18 is *" To create efficient and dedicated human capital for satisfactory service by providing proper learning and incentives."* VAT Learning is a very important part to introduce all over the Country. This is true for both taxpayers and tax officials. To reach both the parties, NBR select the e-learning tool in both Staff Training and Staff Training Strategies.

Under the VAT Online Project, National Board of Revenue is required to carry out E-Learning System for the Taxpayers & Tax officials as well. It will help not only to collect tax but also building tax awareness in citizen. There will be different modules for the taxpayers like Learning modules, Assessment modules, Certificates awarding etc. E-learning will guide us to study at our own pace and repeat courses whenever we want. There will be amazing amount of free courses. It will be a flexible schedule – learn when you want. People can attend courses from anywhere in the world given the fact that they have internet access. Certificate will be given at the end of each course – which may be something for someone's CV.

2.   Objectives

Against the background described above, NBR has decided to achieve the following objectives:

   (a) Develop an online learning system for VAT wing, NBR

   (b) Develop online courses on VAT matters under Value Added Tax and Supplementary Duty Act, 2012

   (c) To reach taxpayers and tax officials with the learning courses so that they can take the courses and be certified by NBR

   (d) Develop a mechanism that will ensure easy implementation of e-learning of VAT matters

   (e) Develop FAQs and upload in the website by the consultant after proper approval from client for understanding of e-learning process;

      (f)   Ensure maximum security of the website by using latest technologies;

3.   Present situation

NBR has no online learning system now.

4.   Assignment Location

The location of the assignment will be at Dhaka, Bangladesh.

5.   Assignment Duration

The consulting services will be carried out over a period of six (6) months comprising of key professional staff as detailed in Table 1 below.

The assignment is expected to commence in August/15 and Intended Completion Date is January/16.

Table 1: Requirements of Key Professionals

Sl. No	Positions	Remarks
(i)	Team Leader/System Analyst (1)	Spread-over 6 months
(ii)	Programmers (2)	Spread-over 6 months
(iii)	IT Training Specialist (1)	Spread-over 1 months
(iv)	Content Developer (1)	Spread-over 6 months
(v)	Software Testing Expert (1)	Spread-over 2 months
(vi)	Web designer (1)	Spread-over 6 months
(vii)	Video Tutorial Developer (1)	Spread-over 6 months

6.   Qualification Requirements of Experts

The qualification requirements of the Key Professional are given in Table 2 below:

Table 2: Requirements of Qualification of the Key Professionals

Sl. No	Position(Nos)	Qualification Requirements
(i)	Team Leader/System Analyst (1)	• Masters or 4 years graduation from any recognized university in any subjects • Should have minimum of 7 (seven) years of working experience in the related area • Proven experience in the system analysis of the similar type of project • Proven experience in completion of at least 2 (two) projects of similar

		type and complexity, preferably government projects. • Extensive knowledge in data processing, hardware platforms, and enterprise software application • Proven experience in database design in SQL • Technical experience in systems networking, web development and user support • Background in web based software development • Good working skills in Microsoft Office Products, Microsoft Visio, Microsoft Project.
(ii)	Programmers (2)	• Masters or 4 years graduation from any recognized university in IT related subject • Should have minimum of 5 (five) years of working experience in the related area • Proven experience in completion of at least 2 (two) projects of similar type and complexity, preferably government projects. • Extensive knowledge in data processing, hardware platforms, and enterprise software application • Proven experience in database design in SQL • Background in web based software development using latest version of PHP, NET. • Should have adequate knowledge and practical skill on security issues related to web-based system.
(iii)	IT Training Specialist (1)	• Masters or 4 years graduation from any recognized university in IT related subject • Should have minimum of 7 (seven) years of working experience in the IT Industry • Proven experience in completion of

		• at least 2 (two) projects of similar type and complexity, preferably government projects • Extensive knowledge in data processing, hardware platforms, and enterprise software application • Should have proven experience and skill in training on the similar systems, preferably government projects. • Should have adequate knowledge on contents and organization related to this assignment.
(iv)	Content Developer (1)	• Should have Masters degree • Should have minimum 20 years of working experience in Customs, Excise and VAT Department • Should have proven writing-experience on tax matters to the taxpayers • Should have proven excellent capability of legal translation from Bangla to English and vice versa • Have experience in developing web content both in Bangla and English
(v)	Software Testing Expert (1)	• Masters or 4 years graduation from any recognized university in IT related subject • Should have minimum of 3 (three) years of working experience in the related area • Proven experience in completion of at least 2 (two) projects of similar type and complexity, • Experience in test planning, testing techniques (Test design and test execution), reporting defects and test results, queering databases, operating test automation tools and programming.
(vi)	Web Designer (1)	• Should have graduation from any recognized university in any subject • Should have minimum of 3 (three)

		years of working experience in the area of Web-design • Proven experience in Photoshop , Illustrator, Indesign, Flash, 3D design, Animation, etc. related to the design • Should have experience in responsive design of website
(vii)	Video tutorial developer (1)	• Should have graduation from any recognized university in any subject • Should have minimum of 3 (three) years of working experience videography, Explainer videos, Typography, White/black board animation, motion graphics Proven experience in Photoshop, Illustrator, After Effect, 3D Max or any 3D software, etc. related to the video tutorials development.

7. Maintenance

(i) The services for maintenance of the website will be carried out over a period of 4 (four) years from the date of acceptance of the delivery by the Client.

8. Estimated Budgets

The budget for the proposed service is estimated at a fixed amount of BDT 40.00 lac excluding applicable VAT and Advance Income Tax (AIT)

9. Scope of Services

a. Functional Requirements

(i) The elearning portal will be bi-lingual (other than course materials). All contents (basic info, other than course materials) should be developed in both Bangla and English language.

(ii) Course Requirements-

   (1) Training courses should be developed in Bangla.

   (2) Total courses should be 20 in number

   (3) Each Course should have 2 parts, (a) lecture and presentation, (b) assessment & certification

   (3) Each course to be divided into several modules and each module to be divided into different lessons.

(4) Training materials (tutorials) to be presented at lesson level.

(5) Lessons may contain multiple form of contents like, video tutorials (4-6 Min video tutorials of different formats like Explainer videos, Typography, White/black board animation, motion graphics, etc.), slides, text, PDF, etc.

(6) There should be facilities for additional readings, either internal or external links or both.

(7) Lessons should be attractively and effectively presented.

(iii) E-learning Course must be Arranged in Following steps :

(1) Web Based Registration

(2) Training Topic selection

(3) Tutorial

(4) Assessment

(5) Option to Retake the Examination

(5) Certificate Award for successful completion

(6) Payment to Obtain the certificate Online in PDF or any other format

(iv) Content and Course management:

(1) The system should provide the capability to administer course content in a variety of formats e.g. SCORM, Audio and Video, Office Documents and PDF attachments, Live Audio or Audio Video feeds, web (HTML) etc .

(2) The system should be user-friendly i.e. it should permit non-technical staff to instantly create and update any content in the E-Learning System

(3) The system should also provide a platform for interactive virtual classrooms, online workshops / webinars i.e. streaming of live audio video feed from a physical location to a user's device e.g. laptop, desktop, tablet etc.

(4) The system should have the capability to assign any government units to participants of any online course

(5) It should be possible to incorporate multiple tests for a single course

(6) Support for maintaining test question pools from which test questions are randomly selected

(7) Multiple choice answers should be randomized

(8) Courses should be arranged in a calendar view

(9) Support for Course announcements should be provided

(10) The user, Instructors and administrators should track all activity within a course e.g. test scores, course completion reports etc.

(11) The system should provide several reports to enable In-depth course analysis. Reports should be provided in a variety of styles e.g. charts, tables, graphs

(12) It should be possible to export reports in multiple formats e.g. PDF, Excel

(13) Provision for categorization of content &courses into several classes e.g. tax, management etc. should be available

(14) The system should have search capabilities to enable users to easily search / locate particular content using keywords

(15) The system should facilitate sharing of information among course participants, instructors and administrators through multiple interaction platforms e.g. online forums, online chat, email, document sharing

(16) There must be a Lesson summary after completion of a Course in online, it must be downloadable in Text format.

(17) Evaluation/Question format will be in different ways like True/False question, Tax Calculation, Abbreviation, Elaborations, Antonym-Synonyms etc.

(v)   Course/Webinar enrollment :

   (1)   The system should allow auto-enrolment once the user has registered and paid for a course or a webinar

   (2)   System should also allow self – enrolment and manual enrolment

(vi)   User Account and access :

   (1)   The system should support role based login i.e. learner, instructor, administrator

   (2)   All activity within the system should be tracked

   (3)   Administrator should be able to assign rights to users using roles. User roles should be limited to courses or global

   (4)   The system should be accessible over the Internet using a variety of devices e.g. laptops, desktops, tablets, smart phones etc.

(vii) Technical System Capabilities:

   (1)   The system should provide API's (Application Program Interfaces) to support integration to other third party systems e.g. registration systems, NBR Website, Integrated VAT Administration System (iVAS).

   (2)   Any aesthetics/look and feel should be customized to conform to NBR brand.

      (3)   The system should conform to W3C standards e.g. ajax, CSS, html, flash etc.

  (viii) Specific Tasks:

      (1)   Perform in-depth analysis of user requirements and existing systems Develop the project implementation schedule showing clear timelines and deliverables.

      (2)   Develop and test the system as per NBR requirements.

      (3)   Convert documents to e-learning material/format

      (4)   Attend regular implementation review meetings with relevant staff to evaluate implementation progress

      (5)   Conduct the necessary training, and develop and provide system manuals to NBR Staff

  (ix) Generate RSS feed and social media share feed.

b. Technology

      (1)   Should use latest version of PHP.

      (2)   SSL should be used for sites security. Other technology as appropriate should be used to secure the site.

      (3)   The hosting of the site should be in cloud for interim period with unlimited space, 99.98% uptime efficiency. After procurement of clients own data center, site should be shifted to own data centre.

      (4)   There should be proper backup plan. Backup should be done within maximum of 7 days.

      (5)   Consultant should monitor hacking tries and inform client weekly basis. If site is hacked or any type error found, consultant should resolve the problems within 6 hours.

      (6)   Google Analytics to be used for proper monitoring of visitors.

c. Data Migration

      (1)   There is no data migration.

10.   Training

Administrator Training: Advance administrator training for 30 (Thirty) Officials (27 business and 3 IT) should be conducted at the Project office. This training should be of 3 (three) day long. All logistics and should be provided by the consultant.

11.   NBR Support Team

NBR shall set up a Support Team for proper implementation of the assignments.

12.   Information Security:

(a) Most of the organizations today use the Internet as a valuable business tools and depend upon it. Internet access exposes corporate resources to an ever-increasing number of security vulnerabilities. Whenever data is transferred between an organization's internal network and an outside source, there are multiple risks, some of which can jeopardize data integrity.

Examples of today's security challenge will include but are not limited to:

i. Protecting data from viruses and worms introduced into the network via downloaded files and e-mail attachments.

ii. Controlling access to business sensitive data by internal and potentially external users; unauthorized access to protected data can result in legal issues and the loss of institutional secrets.

iii. Preventing the exploitation of internet access privileges by employees.

(b) No data shall be disclosed to anyone by the consultant.

13. **Duties and responsibilities**

a) Client

- o Ensure preparation of requirements
- o Ensure coordination among wings and field offices under NBR
- o Provide Government documents (Law. SRO, GO, SO, legal document etc)
- o Nominate personnel for training as per the schedule of training
- o Arranging training facilities and place.

c. Consultant

- o Prepare requirements
- o Ensure proper documentation
- o Present before client
- o Get approvals from Client as required
- o Prepare training schedule with the help of the client, prepare training manuals for the trainees and provide training to the trainees
- o Submit reports for milestone deliverables on time.

d. Joint (Client & Consultant)

- o Ensure availability of appropriate personnel for discussion with Consultant during various stages of implementation.
- o Ensure monthly Management Review of implementation.

14. **Deliverables**

a. Reports in prescribed formats

- Inception Reports (within 7 days of contract signing)
- Monthly Progress Reports (every month)
- Final Report (upon completion of services)
- Weekly report for data backup.

b. Documentations
- User Guide
- Training Manuals
- Business Requirements
- Specification Requirement of Software
- Maintenance plan
- Maintenance Log Sheet, etc