

## **Terms of Reference**

### **International Consultant – ITAS Procurement Preparation**

#### **Lebanon Fiscal Management Project (P181155)**

#### **Project Background**

The Lebanon Fiscal Management Project (FMP – P181155), funded by a US\$28.5 million World Bank loan and a US\$5.5 million grant from the Lebanon Financing Facility (LFF), is implemented by the Ministry of Finance (MoF) to strengthen domestic revenue mobilization and public financial management (PFM). The Project supports the restoration and modernization of core revenue functions, enhancement of fiscal control mechanisms, reinforcement of oversight institutions, and strengthening of procurement and implementation capacity.

The Project aims to restore fiscal transparency, efficiency, and accountability through a comprehensive package of technical assistance, IT system upgrades, institutional reforms, and capacity building. Key activities include the deployment of a modern Integrated Tax Administration System (ITAS), improvement of public financial reporting, and enhancement of service delivery.

The Project comprises five components: (i) Stabilizing Core Revenue Functions, (ii) Restoring Core Fiscal Controls, (iii) Revitalizing Oversight and Procurement Capacity, (iv) Project Management, and (v) a Contingent Emergency Response Component (CERC).

The Project Development Objective (PDO) is to restore key fiscal functions and promote the accountable use of public resources. Progress is monitored through clearly defined Performance-Based Conditions (PBCs), including timely submission of national budgets, increased tax compliance by large taxpayers, and regular publication of audited financial statements.

A central activity of the Project is the implementation of a modern Integrated Tax Administration System (ITAS) to support tax administration operations, improve voluntary compliance, and enhance taxpayer services. The ITAS will replace existing legacy applications currently supporting tax administration activities and will support modern core tax functions, including registration, filing, payment processing, compliance management, audit, collections, taxpayer services, taxpayer accounting, and revenue accounting.

The Ministry of Finance will proceed with the procurement of the ITAS solution through an international competitive procurement process in accordance with applicable World Bank procurement regulations. To ensure that the procurement is technically sound and aligned with the operational needs of the administration, the Ministry seeks to recruit an International consultant to prepare the technical and functional documentation required for the ITAS procurement.

## Objectives of the Assignment

The objective of the assignment is to support the Ministry of Finance in preparing the ITAS Request for Proposals (RFP), including functional specifications, technical architecture, and implementation requirements.

Specifically, the Consultant will support the preparation of the technical sections of the procurement documents, including:

- Functional Requirements Specification (FRS)
- Technical Requirements Specification (TRS)
- System architecture description (existing and required)
- Implementation methodology requirements
- Data migration requirements
- Implementation phases and rollout strategy
- Training and change management requirements
- Deliverables and acceptance criteria
- Service Level Agreements (SLAs)
- Warranty and maintenance requirements
- Technical evaluation criteria and scoring methodology

## Key Responsibilities

### Functional Requirements

- Review the outputs of the business process review, legal and regulatory framework assessment, and other relevant background materials made available by the Ministry of Finance.
- Define detailed functional specifications for the core tax administration modules.
- Define workflows, business rules, and user roles and access profiles.
- Define reporting, analytics, management information, and audit trail requirements.
- Identify mandatory and optional functionalities required for the ITAS solution.

### Technical and Architecture Requirements

- Define system architecture and deployment requirements.
- Define hosting and infrastructure requirements.
- Define security, access control, audit trail, logging, backup, and business continuity requirements.
- Define system performance, scalability, and availability requirements.
- Define data migration, data validation, and data quality requirements.
- Define interoperability and integration requirements with taxpayer service portals, payment channels, and other relevant government systems.

### Procurement Package Preparation

- Prepare the technical sections of the ITAS procurement documents.

- Prepare the Functional Requirements Specification (FRS) and Technical Requirements Specification (TRS)
- Define implementation methodology and rollout requirements.
- Define testing, acceptance, training, and knowledge transfer requirements.
- Define support, maintenance, warranty, and service level requirements.
- Advise on technical evaluation criteria and scoring methodology.

### Implementation Planning

- Propose implementation phases and deployment sequencing.
- Define deliverables, milestones, and acceptance criteria.
- Identify implementation risks and mitigation measures.
- Advise on change management and user adoption requirements associated with the ITAS implementation and rollout, including communication needs, training approach, and transition arrangements from legacy systems to the new ITAS.
- Provide advice on technical aspects of contract structure and milestone-based payments.

### Duration

The assignment is expected to require approximately **30 working days**.

### Location

The assignment will be carried out through a combination of remote work and meetings at the Ministry of Finance, Beirut, Lebanon, as required.

### Deliverables

- Inception Report including methodology and detailed work plan.
- Functional Requirements Specification (FRS).
- Technical Requirements Specification (TRS).
- ITAS Architecture and Integration Requirements Note.
- Technical Evaluation Criteria and Scoring Matrix.
- Technical inputs to the ITAS procurement documents.
- Implementation and Rollout Strategy.
- Acceptance Testing Strategy and validation framework (SIT, UAT, and pilot deployment).
- Final Advisory Report.

Draft deliverables shall be reviewed by the Ministry of Finance, and the Consultant shall revise them to reflect comments received before submission of the final versions.

### Indicative Timeline

The assignment is expected to be completed within approximately 30 working days. The indicative timeline for the main deliverables is presented below.

<b>Deliverable</b>	<b>Indicative Deadline</b>
Inception Report, including methodology and detailed work plan	Within 5 working days from contract commencement
Draft Functional Requirements Specification (FRS), Draft Technical Requirements Specification (TRS), and Draft ITAS Architecture and Integration Requirements Note	Within 15 working days
Draft Technical Evaluation Criteria and Scoring Matrix, Draft technical inputs to the ITAS procurement documents, and Draft Implementation and Rollout Strategy	Within 22 working days
Final deliverables, including the Final Advisory Report, incorporating comments received from the Ministry of Finance	Within 30 working days

## Qualifications and Experience

- Advanced university degree (Master’s or equivalent) in Information Systems, Computer Engineering, Software Engineering, or related disciplines.
- Minimum of 15 years of professional experience in tax administration IT systems.
- Demonstrated experience and direct involvement in functional specification preparation, technical design, and procurement support for at least two ITAS or comparable government revenue administration systems.
- Experience supporting World Bank-financed or public sector procurement processes.
- Strong understanding of large systems implementation lifecycle, contract management, and vendor risks.
- Experience working with Ministries of Finance, revenue authorities, or international organizations.
- Excellent command of spoken and written English; knowledge of Arabic or French is an asset.
- Ability to coordinate effectively with diverse stakeholders, including senior government officials and international partners.

## Competencies and Skills

- Strong analytical and institutional assessment skills.
- Ability to conduct stakeholder consultations and workshops.
- Excellent written and verbal communication skills for reporting and stakeholder coordination.
- Ability to translate operational requirements into functional system requirements.
- Strong drafting and reporting skills.
- Ability to work with multidisciplinary teams and senior government officials.
- Ability to work under pressure, prioritize tasks, and meet deadlines.
- Commitment to transparency, accountability, and good governance.

## **Reporting**

The Consultant will report to the FMP Project Manager/Coordinator and will work closely with relevant IT teams and operational and management staff within the Ministry of Finance. The Consultant will coordinate with the World Bank task team, as required.

## **Performance Evaluation**

The Consultant's performance will be evaluated based on:

- Quality and completeness of deliverables.
- Adherence to the agreed work plan and timelines.
- Effectiveness of stakeholder engagement and consultations.
- Practical applicability of recommendations and stakeholders' feedback.
- Quality and timeliness of project reporting and communication with stakeholders.

## **Confidentiality**

The Consultant shall maintain strict confidentiality of all project-related documents, communications, and stakeholder information. No information or documentation may be shared externally without prior written authorization from the Ministry of Finance and the World Bank. All records and correspondence shall be handled in accordance with applicable data protection and project governance standards.

## **Independence and Conflict of Interest**

The Consultant shall be independent and shall not be affiliated, directly or indirectly, with any software vendor, system integrator, or firm that may participate in the ITAS procurement or implementation. The Consultant shall disclose any actual, potential, or perceived conflict of interest that may arise during the assignment.