

# **TERMS OF REFERENCE**

## **Certified Public Accountant CONSULTANCY (CPA) - LEBANON**

# 1. PRESENTATION OF PREMIERE URGENCE INTERNATIONALE

## 1.1. OUR GLOBAL MISSION

Première Urgence Internationale is a not-for-profit, apolitical and secular international solidarity non-governmental organisation whose aim is to defend fundamental and basic human rights, as defined in the Universal Declaration of Human Rights in 1948. Our aim is to provide a rapid global response to the basic needs of populations and communities affected by humanitarian crises, to help them regain independence and dignity. Our teams are mobilised to meet the fundamental needs of civilian victims who are endangered, marginalised or excluded by the effects of natural disasters, wars, or economic collapse. We work in complementary fields such as **health, food security, nutrition, infrastructure renovation and construction, access to water, hygiene and sanitation, economic recovery, education and protection.**

Première Urgence Internationale's strategy is to develop an integrated approach of crisis management based on our technical, medical and non-medical expertise. Première Urgence Internationale's activities span **from emergency to post-crisis/development** support and our programs are designed and developed in strong partnership with national/regional authorities, communities and the civil society.

## 1.2. OUR VALUES

Première Urgence Internationale works in the field of international solidarity. Bringing a close attention to those who do not have access to humanitarian aid, Première Urgence Internationale provides them with aid regarding the following principles:

**Humanity, Impartiality, Independence, Accountability, Adaptability, Transparency, Cooperation and Partnership, Involvement, Dialog, Initiative and Trust.**

## 1.3. OUR AREAS OF INTERVENTION

- **Africa:** Democratic Republic of Congo, Central African Republic, Chad, Cameroon, Mali, Niger, South Sudan, Libya, Senegal, Nigeria
- **Asia:** Myanmar (Burma), Bangladesh, Afghanistan, North Korea
- **Middle East:** Syria, Lebanon, Iraq, Occupied Palestinian Territory, Yemen
- **Europe:** France, Ukraine

## 2. CONTEXT OF INTERVENTION IN LEBANON

### 2.1. HUMANITARIAN CONTEXT OF LEBANON

Since 2011, the Syrian crisis has displaced millions of people outside and inside the country. According to the UNHCR, over 6 million Syrians fled out to bordering countries. **Lebanon has taken in over a million Syrian refugees.** More than half are living in extreme poverty and over three quarters are below the poverty line, with less than 4 dollars a day. The country is also hosting around 300.000 Palestinian refugees. Since the beginning of the Syrian crisis, the Lebanese population has grown up to 25%. This situation puts **extra pressure on a country with limited resources** and stresses a major pressure on Lebanese facilities, already weakened by a long-lasting internal crisis.

In October 2019, Lebanon witnessed **an unprecedented popular uprising**, in protest against worsening living conditions and provoked by an economic crisis that was worse than the civil war. At the end of 2019, the financial crisis left 40% of the population unemployed and threatened to push 50% below the poverty line, hitting refugees and vulnerable Lebanese populations hard.

**The year 2020 worsened again the situation** for vulnerable families living in Lebanon: the COVID-19 pandemic stroke even harder the health system and increased the vulnerability of thousands of people. Moreover, on the 4<sup>th</sup> of August, 2020, the industrial blast that blew Beirut's harbour damaged once more the health infrastructures, and left around 300,000 people with their homes destroyed.

### 2.2. OUR PROGRAMS IN LEBANON

#### KEY DATA OF PREMIÈRE URGENCE INTERNATIONALE'S MISSION IN LEBANON

MISSION STARTING DATE	1996
AREAS OF INTERVENTION	Beirut, Mount Lebanon, Districts of Tripoli, Saida, Nabatiyeh, Sour, Jezzine and Akkar
NUMBER OF STAFF	210 (200 national staff, 10 international)
ACTIVITY SECTORS	Health, Shelter, Economic recovery, Protection, Food security,

Première Urgence Internationale is present in Lebanon since 1996. The mission responds to the needs emerging from the protracted humanitarian crisis and chronic underdevelopment, with a diverse panel of activities **ranging from emergency response to recovery**, including, shelter, food security, health, water, hygiene, protection, livelihoods and rehabilitation sectors.

Première Urgence Internationale has been developing an integrated approach with Syrian and Palestinian refugees, and with the host population. The mission also supports Palestinian refugees from Syria, who are often forgotten when it comes to international aid. The aim is **to reduce tensions between communities** and to bring aid to vulnerable local populations affected by the massive influx of refugees. The teams are also setting up programmes with a strong emphasis on community, focussing on protection, health, food security, and building and reconstructing housing.

In the health sector, Première Urgence Internationale's objective is to contribute to **reducing economic barriers**, and to open up access to health again for all the vulnerable people living in Lebanon. The NGO has been striving to ensure access to primary health care by implementing a unique one-off pricing system (3000 Lebanese pounds, or around 2 dollars), called the *Flat Fee Model*. Health centres are also given financial support with the NGO reimbursing care costs. At the same time, Première Urgence Internationale is keeping people informed about their rights and about how the health system works. This project is paying particular attention to social cohesion between host populations and displaced groups, as the *Flat Fee Model* is accessible to everyone.

The mission also contributes to **food security** of host and refugee's population by distributing electronic cards to beneficiaries who cash them within partner businesses

In the framework of these activities on the field, **Première Urgence Internationale is looking for a law firm/ lawyer** to seek legal services and assistance.

### 3. Services Provided:

The CPA firm needs to provide the below services for a period of one year starting the date of signature:

**I. Assistance for Social Security, Income Tax issues:**

- A. With respect to the relation of Premiere Urgence with the National Social Security Fund, the assistance should include the followings:
- Calculation and payment of the monthly subscriptions as well as the yearly reconciliation and nominal sheet declaration;
  - Withdrawal of the monthly family allowances sheet from NSSF;
  - Register and update the family allowances files of the insured employees;
  - Registration of the new employees and termination of leavers;
  - Handle the declaration of end-of-service request of staff members and the settlement procedures;
  - Share up to date list of registered staff at NSSF with their social security numbers as well as certificates when requested;
- B. With respect to the relation of Premiere Urgence with the Ministry of Finance-Department of Income Tax on Salaries, the assistance should include the followings:
- Registration of the new employees at MoF and termination of leavers;
  - Share up to date list of registered staff at MoF with their numbers;
  - Calculation of the income tax due by employees on a quarterly basis as well as the annual reconciliation of the payroll;
  - Fill in, prepare and submit all R6 forms;
  - Processing the quarterly tax invoice that shall be paid directly through the bank.
  - Reporting of the settlement of the quarterly tax to the MoF.
  - Processing the yearly declaration sheet, as well as the yearly income statement of each employee to be presented to the MoF.

The number of insured employees varies between 200 to 300 employees.

In regards to the above two points:

- Share updates on announced decrees, provide explanations and recommendations on the approach to implement as well as the impact to consider;
- Provide support in drafting the necessary memos to explain potential changes and procedures;
- Prepare retroactive calculations when needed and advise on appropriate measures to take.

**For the above assignment, please mention the yearly fees depending on the number of Premiere Urgence insured Employees whenever applicable**

**C. With respect to the VAT/Annual Budget/Other reports, the assistance should include the followings:**

- Classification of Premier Urgence as a “non-profit organization exempted from VAT”

- Prepare VAT declaration and support with submitting, clearing, and getting VAT reimbursed from Ministry of Finance. Processing and submitting to the VAT department the quarterly/Yearly retrieval statements as per request.
- Submission of VAT exemption request to VAT department per project and follow-up with VAT department to get the exemption
- Support Finance department in preparation of the Annual budget to be submitted to Government of Lebanon.
- Advise on the process and exchange rates to be used during the year for reported expenses in foreign currency.
- Support the team in new Lebanese accounting system (mapping, proper data filling, Reporting etc.)
- Review PU-AMI procedures and suggest the necessary recommendations to the Ministry of Finance and the Ministry of Labor.
- Check if any reports are missing and recommend necessary changes.

**For the above assignment, please mention the yearly fees depending on the number of Première Urgence insured Employees**

**All payments should be issued on Monthly basis, whenever applicable**

## **4. EXPECTED SUPPORTING DOCUMENTS FOR APPLICATION:**

- **Technical and financial detailed offer** quotes (validity of 1 year) with the details of the proposed service, by mentioning both currencies in USD and LBP.
- **Legal Documents and IDs or passport copies for all members mentioned on the Commercial Circular**
- **All the documents need to be signed and stamped and submitted by no longer than 15<sup>th</sup> of November 2023**

Application to be addressed to:

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