



073/10

## REQUEST FOR QUOTATION

**Date** : \_\_\_\_\_

**RFQ No.:** \_\_\_\_\_

Name of Company : \_\_\_\_\_

Address : \_\_\_\_\_

Name of Store/Shop : \_\_\_\_\_

Address : \_\_\_\_\_

TIN : \_\_\_\_\_

PhilGEPS Registration Number (required prior to award): \_\_\_\_\_

The **Small Business Corporation (SBCorp)**, through its Bids and Awards Committee (BAC), intends to procure **IN-HOUSE TRAINING ON COMPREHENSIVE TAXATION AND ENTREPRENEURIAL ACCOUNTING & COST MANAGEMENT** in accordance with **Section 53.9** of the 2016 revised Implementing Rules and Regulations of Republic Act of 9184.

Please quote your **best offer** for the item/s described herein, **subject to the Terms and Conditions** provided at the last page of this RFQ. Submit your quotation duly signed by you or your authorized representative not later than **December 19, 2023 at 10:00am.** A copy of your **latest Business/Mayor's Permit, Philgeps Registration, Omnibus Sworn Statement(notarized) and BIR 2303** is also required to be submitted along with your quotation/proposal.

For any clarification, you may contact us at telephone no. (02) 5328-1100 to 10 local 1734 or email address at [jbperez@sbcorp.gov.ph](mailto:jbperez@sbcorp.gov.ph); [jparpan@sbcorp.gov.ph](mailto:jparpan@sbcorp.gov.ph)

**Rowena G. Betia**  
BAC Chairperson

**INSTRUCTIONS:**

1. Accomplish this RFQ correctly and accurately.
2. Do not alter the contents of this form in any way
3. All technical specifications are mandatory. Failure to comply with any of the mandatory requirements Will disqualify your quotation.
4. Failure to follow these instructions will disqualify your entire quotation.

After having carefully read and accepted the Terms and Conditions, I/we submit our quotation/s for the item/s as follows:

<b>Procurement of (Name of Item/s to be procured)</b>	
<b>TECHNICAL SPECIFICATIONS (detailed)</b>	<b>REMARKS</b>
<p style="text-align: center;"><b>TERMS OF REFERENCE</b></p> <p style="text-align: center;"><b>IN-HOUSE TRAINING ON COMPREHENSIVE TAXATION AND ENTREPRENEURIAL ACCOUNTING &amp; COST MANAGEMENT</b></p> <p><b><u>PROGRAM OBJECTIVE</u></b></p> <p>The program's primary objective is to equip participants with a comprehensive understanding of taxation, entrepreneurial accounting, and cost management. Through this training program, we aim to enhance tax compliance, strengthen accounting proficiency, and improve cost management strategies to facilitate sustainable business growth.</p> <p><b><u>COURSE DESCRIPTION AND OUTLINE*</u></b></p> <p><b>I. COMPREHENSIVE TAXATION</b></p> <p>The training aims is to bridge the knowledge gap by delivering essential insights into relevant tax matters. By doing so, we aim to empower participants with the expertise needed to make informed decisions. This knowledge will enable them to maintain compliance, minimize potential tax exposure, and effectively manage tax-related risks, thus safeguarding the organization.</p> <p><b>Course Outline</b></p> <p><b>DAY 1</b></p> <p><b>A. Relevant Topics</b></p> <ul style="list-style-type: none"> <li>• Capital Gains Tax (<i>upon foreclosure and disposal of acquired asset</i>)</li> <li>• Inheritance Tax</li> <li>• Donor's Tax (<i>Sponsorship</i>)</li> <li>• Percentage Tax (<i>5% Gross Receipt Tax</i>)</li> <li>• Documentary Stamp Tax (<i>issuance of Promissory Note – exempted borrower</i>)</li> <li>• Fringe Benefit Tax</li> <li>• Withholding Tax on Compensation</li> <li>• Creditable Withholding Tax</li> </ul> <p><b>B. Income Tax</b></p> <ul style="list-style-type: none"> <li>• Basic Principles of Income Tax Laws</li> <li>• Meaning, Kinds, and Requisites of Gross Income</li> <li>• Conditions or Rules on the Deductibility of Business Expense</li> </ul>	

**C. RA 10963 – Tax Reform for Acceleration and Inclusion (TRAIN) Law**

- Minimum Corporate Income Tax (MCIT)
- Improperly Accumulated Earnings Tax (IAET)
- Rules in Filing and Preparation of ITR
- Attachments in Filing ITR
- Income Tax Credits

**DAY 2**

**A. Withholding Tax**

- Nature of Withholding Tax
- Tax Compliance
- Expanded Withholding Tax (EWT)
- Computation of EWT
- Final Withholding Tax
- Withholding Tax on Government Money Payments

**B. Value Added Tax (VAT)**

- VAT System
- Persons Liable to VAT
- Taxable Transactions
- Exempt Transactions
- VAT Formula
- Output Tax
- Input Tax
- VAT Computation
- VAT Compliance

**C. Other Topics**

- BIR Tax Updates for 2023
- BIR Tax Audit 101 (*a must know due process requirement*)
- Tax Audit & Assessment
  - Prescriptive period of BIR assessments
  - How to submit correctly the accounting records for BIR tax investigation
- How to avoid paying fines & penalties to BIR
- Taxpayer's remedies in a disputed assessment

**II. ENTREPRENEURIAL ACCOUNTING & COST MANAGEMENT**

This training is designed to provide employees with a foundational understanding of entrepreneurial accounting and cost management. The course aims to enhance employees' financial literacy, enabling them to contribute to cost-effective decision-making and support the organization's financial goals.

**Objectives**

- Gain an understanding of basic accounting principles and practices.
- Learn how financial decisions impact the organization's profitability.



- Develop skills in cost management to contribute to cost-effective operations.
- Improve financial communication and collaboration within the organization.

### **Course Outline**

#### **Day 1: Fundamentals of Entrepreneurial Accounting**

- Introduction to Accounting and Its Importance
- Key Financial Statements: Balance Sheet, Income Statement, and Cash Flow Statement
- Understanding Debits and Credits
- Reading and Interpreting Financial Statements
- The Role of Accounting in Business Decision-Making

#### **Day 2: Cost Management and Financial Communication**

- Types of Costs: Fixed vs. Variable
- Cost Control and Cost Reduction Strategies
- Budgeting Basics
- Collaboration between Finance and Non-Finance Departments
- Financial Reporting and Presentation Skills
- Practical Exercises and Case Studies

*\*The proposed Course Module/Outline from the provider should align with the provided guide course description and outline.*

#### **METHODOLOGY**

- Pre-workshop Consultation
- Pre- and Post Evaluation/Profiling of Participants
- Lecture/Discussion
- Simulation/Workshop
- Case Study/Exercises

#### **DELIVERABLES**

- Handouts
- Certificates of Attendance
- Evaluation Report (*Documentation of training – observations and recommendations of the facilitator*)

**PARTICIPANTS, SCHEDULE AND BUDGET**

Module/Topic	Target Participants	Number of Participants	Proposed Schedule and Mode
I. Comprehensive Taxation	Officers and employees assigned under the Controllership Group, Treasury Group, Office of the Chief Compliance Officer, Internal Audit Group	25 to 30 pax	January 4-5, 2024 <i>(Thursday and Friday; face-to-face)</i>
II. Entrepreneurial Accounting and Cost Management	Technical staff	50 to 60 pax <i>(25 to 30 pax per batch)</i>	January 22-23 & 25-26, 2024 <i>(2 batches i.e., 1 batch for face-to-face session &amp; 1 batch for online; 2 days per batch)</i>

**Total Budget:** Four Hundred Three Thousand Two Hundred Pesos (₱403,200.00) inclusive of all taxes and surcharges

**TECHNICAL EVALUATION CRITERIA**

- Program Content/Module must be responsive to the requirements of SB Corporation
- Individual/Assigned Facilitators must have the following qualifications:
  - ❖ Work/consultancy experience in
    - Taxation
    - Entrepreneurship
    - Accounting
    - Cost Management
  - ❖ Minimum of three (3) years of experience in conducting similar training(s)
  - ❖ Preferably with work/consultancy experience in

<p>a banking or financial institution (<i>plus points</i>)</p> <ul style="list-style-type: none"> <li>❖ Conducted similar training(s) for banking/financial/government institution(s) [<i>preferably</i>]</li> <li>❖ Presently affiliated with professional association(s) (<i>plus points</i>)</li> </ul> <p><b><u>DOCUMENTARY REQUIREMENTS</u></b></p> <ul style="list-style-type: none"> <li>• Proposed Program Content/Module indicating course description and outline, methodology and deliverables</li> <li>• PhilGEPS Registration</li> <li>• Company Profile</li> <li>• Curriculum Vitae of individual/assigned facilitators with the following information: <ul style="list-style-type: none"> <li>❖ Educational background</li> <li>❖ Work and/or Consultancy experience</li> <li>❖ Projects undertaken (indicating year conducted and name of clients)</li> </ul> </li> <li>• Mayor's/Business Permit</li> <li>• BIR Certificate of Registration (<i>for company/training institution</i>)/Income Tax Return (<i>for individual facilitator</i>)</li> <li>• Omnibus Sworn Statement (<i>for company/training institution</i>)</li> </ul>	
<b>DELIVERY REQUIREMENT</b>	
a) 1 lot	
b)	

**FINANCIAL OFFER:**

Please quote your **best offer** for the item below. Please do not leave any blank items. Indicate **"0"** if item being offered is for free.

<b>PROCUREMENT OF (name of item/s to be procured)</b>			
Quantity (A)	Description/Brand/Model (B)	Unit Price (C)	Total Offered Quotation (A x C)
<b>Php403,200.00 Tax Inclusive</b>			In words _____  In figures: _____



## TERMS AND CONDITIONS

1. Bidders shall provide correct and accurate information required in this form.
2. Bidders may quote for any or all the items.
3. Price quotation/s must be valid for a period of thirty (30) calendar days from the date of submission.
4. Price quotation/s, to be denominated in Philippine peso, shall include all taxes, duties and/or levies payable.
5. Quotations exceeding the Approved Budget for the Contract (ABC) shall be rejected.
6. Award of contract shall be made to the lowest quotation (for goods and infrastructure) or, the highest rated offer (for consulting services) which complies with the minimum technical specifications and other terms and conditions stated herein.
7. Any interlineations, erasures or overwriting shall be valid only if they are signed or initialed by you or any of your duly authorized representative/s.
8. The item/s shall be delivered according to the requirements specified in the Technical Specifications.
9. The SBCorp shall have the right to inspect and/or to test the goods to confirm their conformity to the technical specifications.
10. In case of two or more bidders are determined to have submitted the Lowest Calculated Quotation/Lowest Calculated and Responsive Quotation, the SBCorp shall adopt and employ "draw lots" as the tie-breaking method to finally determine the single winning provider in accordance with GPPB Circular 06-2005.
11. Payment shall be made after delivery and upon the submission of the required supporting documents, i.e, order slip and/or billing statement, by the contractor. Our Government Servicing Bank, i.e, the Land Bank of the Philippines, shall credit the amount due to the contractor's identified bank account not earlier than twenty four (24) hours, but not later than forty-eight (48) hours, upon receipt of our advice. Please note that the corresponding bank transfer fee, if any, shall be chargeable to the contractor's account.
12. Liquidated damages equivalent to one tenth of one percent (0.1%) of the value of the goods not delivered within the prescribed delivery period shall be imposed per day of delay. The SBCorp shall rescind the contract once the cumulative amount of liquidated damages reaches ten percent (10%) of the amount of the contract, without prejudice to other courses of action and remedies open to it.

Office Telephone No. \_\_\_\_\_

Signature over Printed Name

Mobile No. \_\_\_\_\_

Position/Designation

Email address: \_\_\_\_\_

## TERMS OF REFERENCE

### IN-HOUSE TRAINING ON COMPREHENSIVE TAXATION AND ENTREPRENEURIAL ACCOUNTING & COST MANAGEMENT

#### PROGRAM OBJECTIVE

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##### Course Outline

###### DAY 1

###### A. Relevant Topics

- Capital Gains Tax (*upon foreclosure and disposal of acquired asset*)
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