
LOAN NUMBER 3170-BAN (SF)

LOAN AGREEMENT
(Special Operations)

(South Asia Subregional Economic Cooperation Railway Connectivity:
Akhaura-Laksam Double Track Project)

between

PEOPLE'S REPUBLIC OF BANGLADESH

and

ASIAN DEVELOPMENT BANK

DATED 28 JUNE 2015

BAN 46168

**LOAN AGREEMENT
(Special Operations)**

LOAN AGREEMENT dated 28 June 2015 between PEOPLE'S REPUBLIC OF BANGLADESH ("Borrower") and ASIAN DEVELOPMENT BANK ("ADB").

WHEREAS

(A) the Borrower has applied to ADB for a loan for the purposes of the Project described in Schedule 1 to this Loan Agreement;

(B) by an agreement of even date herewith between the Borrower and ADB ("Ordinary Operations Loan Agreement"), ADB has agreed to lend to the Borrower from its ordinary capital resources an amount of four hundred million Dollars (\$400,000,000) ("Ordinary Operations Loan") for the purposes of the Project;

(C) the Borrower has also applied to EIB (as defined below), for a loan in an amount one hundred seventy-five million Dollars equivalent (\$175,000,000) for the purposes of financing a part of the Project; and

(D) ADB has agreed to make a loan to the Borrower from ADB's Special Funds resources upon the terms and conditions set forth herein;

NOW THEREFORE the parties agree as follows:

ARTICLE I

Loan Regulations; Definitions

Section 1.01. All provisions of the Special Operations Loan Regulations of ADB, dated 1 January 2006 ("Loan Regulations"), are hereby made applicable to this Loan Agreement with the same force and effect as if they were fully set forth herein, subject, however, to the following modifications:

Section 1.02. Wherever used in this Loan Agreement, the several terms defined in the Loan Regulations have the respective meanings therein set forth unless modified herein or the context otherwise requires. Additional terms used in this Loan Agreement have the following meanings:

(a) "BR" means Bangladesh Railway as organized under the Borrower's Ministry of Railway, and any successor thereto;

(b) "Consulting Guidelines" means the Guidelines on the Use of Consultants by Asian Development Bank and its Borrowers (2013, as amended from time to time);

(c) “Consulting Services” means the services to be financed out of the proceeds of the Loan as described in paragraph 2 of Schedule 1 to this Loan Agreement;

(d) “EIB” means the European Investment Bank;

(e) “EIB Loan” means the loan provided by EIB to the Borrower in the amount of one hundred seventy-five million Dollars equivalent (\$175,000,000) for the purpose of financing the Project;

(f) “Environmental Management Plan” or “EMP” means an/each/the environmental management plan for the Project, including any update thereto, incorporated in the IEE;

(g) “Environmental Safeguards” means the principles and requirements set forth in Chapter V, Appendix 1, and Appendix 4 (as applicable) of the SPS;

(h) “Fiscal year” or “FY” means the fiscal year of BR and/or the Borrower, as the context may require, commencing 1 July and ending 30 June;

(i) “GAP” means the gender action plan prepared for the Project and agreed between the Borrower and ADB;

(j) “Goods” means equipment and materials to be financed out of the proceeds of the Loan, including related services such as transportation, insurance, installation, commissioning, training, and initial maintenance, but excluding Consulting Services;

(k) “Initial Environmental Examination” or “IEE” means the initial environmental examination for the Project, including any update thereto, prepared and submitted by the Borrower and cleared by ADB;

(l) “Involuntary Resettlement Safeguards” means the principles and requirements set forth in Chapter V, Appendix 2, and Appendix 4 (as applicable) on the SPS;

(m) “Loan Disbursement Handbook” means ADB’s Loan Disbursement Handbook (2012, as amended from time to time);

(n) “MOF” means the Borrower’s Ministry of Finance, and any successor thereto;

(o) “MOR” means the Borrower’s Ministry of Railways, and any successor thereto;

(p) “OCR Loan” means the loan referred to in Recital (B) of this Loan Agreement;

(q) “O&M” means operation and maintenance;

(r) “PAM” means the project administration manual for the Project dated 24 July 2014 and agreed between the Borrower and ADB, as updated from time to time in accordance with the respective administrative procedures of the Borrower and ADB;

- (s) “PPMS” means project performance monitoring system;
- (t) “Procurement Guidelines” means ADB’s Procurement Guidelines (2013, as amended from time to time);
- (u) “Procurement Plan” means the procurement plan for the Project dated 24 July 2014 and agreed between the Borrower and ADB, as updated from time to time in accordance with the Procurement Guidelines, the Consulting Guidelines, and other arrangements agreed with ADB;
- (v) “Project Executing Agency” for the purposes of, and within the meaning of, the Loan Regulations means BR, which is responsible for the carrying out of the Project;
- (w) “Resettlement Plan” or “RP” means the resettlement plan for the Project, including any update thereto, prepared and submitted by the Borrower and cleared by ADB;
- (x) “Safeguard Policy Statement” or “SPS” means ADB’s Safeguard Policy Statement (2009);
- (y) “Safeguards Monitoring Report” means each report prepared and submitted by the Borrower to ADB that describes progress with implementation of and compliance with the EMP and the RP (as applicable), including any corrective and preventative actions; and
- (z) “Works” means construction or civil works to be financed out of the proceeds of the Loan, including services such as drilling or mapping, and project related services that are provided as part of a single responsibility or turnkey contract, but excluding Consulting Services.

ARTICLE II

The Loan

Section 2.01. ADB agrees to lend to the Borrower from ADB’s Special Funds resources an amount in various currencies equivalent to sixty-eight million one hundred thirty-eight thousand Special Drawing Rights (SDR68,138,000).

Section 2.02. (a) The Borrower shall pay to ADB an interest charge at the rate of 2% per annum during the grace period and thereafter, on the amount of the Loan withdrawn from the Loan Account and outstanding from time to time.

(b) The term “grace period” as used in subsection (a) hereinabove means the period prior to the first Principal Payment Date in accordance with the amortization schedule set forth in Schedule 2 to this Loan Agreement.

Section 2.03. The interest charge and any other charge on the Loan shall be payable semiannually on 15 March and 15 September in each year.

Section 2.04. The Borrower shall repay the principal amount of the Loan withdrawn from the Loan Account in accordance with the amortization schedule set forth in Schedule 2 to this Loan Agreement.

Section 2.05. The currency of repayment of the principal amount of the Loan and the currency of payment of the interest charge for the purposes of Sections 4.03(a) and 4.04 of the Loan Regulations shall be the Dollar.

ARTICLE III

Use of Proceeds of the Loan

Section 3.01. The Borrower shall cause the proceeds of the Loan to be applied to the financing of expenditures on the Project in accordance with the provisions of this Loan Agreement.

Section 3.02. The proceeds of the Loan shall be allocated and withdrawn in accordance with the provisions of Schedule 3 to this Loan Agreement, as such Schedule may be amended from time to time by agreement between the Borrower and ADB.

Section 3.03. Except as ADB may otherwise agree, the Borrower shall procure, or cause to be procured, the items of expenditure to be financed out of the proceeds of the Loan in accordance with the provisions of Schedule 4 to this Loan Agreement.

Section 3.04. Except as ADB may otherwise agree, the Borrower shall cause all items of expenditure financed out of the proceeds of the Loan to be used exclusively in the carrying out of the Project.

Section 3.05. The Loan Closing Date for the purposes of Section 8.02 of the Loan Regulations shall be 30 June 2023 or such other date as may from time to time be agreed between the Borrower and ADB.

ARTICLE IV

Particular Covenants

Section 4.01. In the carrying out of the Project and operation of the Project facilities, the Borrower shall perform, or cause to be performed, all obligations set forth in Schedule 5 to this Loan Agreement.

Section 4.02. (a) The Borrower shall (i) maintain separate accounts and records for the Project; (ii) prepare annual financial statements for the Project in accordance with accounting principles acceptable to ADB; (iii) have such financial statements audited annually by independent auditors whose qualifications, experience and terms of reference are acceptable to ADB, in accordance with international standards for auditing or the national equivalent acceptable to ADB; (iv) as part of each such audit, have the auditors prepare a report (which includes the auditors' opinion on the financial statements, use of the Loan proceeds and compliance with the financial covenants of this Loan Agreement as well as on the use of the procedures for imprest fund(s) and statement of expenditures) and a management letter (which sets out the deficiencies in the internal control of the Project that were identified in the course of the audit, if any); and (v) furnish to ADB, no later than 6 months after the end of each related fiscal year, copies of such audited financial statements, audit report and management letter, all in the English language, and such other information concerning these documents and the audit thereof as ADB shall from time to time reasonably request.

(b) ADB shall disclose the annual audited financial statements for the Project and the opinion of the auditors on the financial statements within 30 days of the date of their receipt by posting them on ADB's website.

(c) The Borrower shall enable ADB, upon ADB's request, to discuss the financial statements for the Project and the Borrower's financial affairs where they relate to the Project with the auditors appointed pursuant to subsection (a)(iii) hereinabove, and shall authorize and require any representative of such auditors to participate in any such discussions requested by ADB. This is provided that such discussions shall be conducted only in the presence of an authorized officer of the Borrower, unless the Borrower shall otherwise agree.

Section 4.03. The Borrower shall enable ADB's representatives to inspect the Project, the Goods and Works, and any relevant records and documents.

ARTICLE V

Effectiveness

Section 5.01. The following are specified as additional conditions to the effectiveness of this Loan Agreement for the purposes of Section 9.01(f) of the Loan Regulations:

- (a) The Borrower shall have awarded the Consulting Services Contract for the Construction Supervision; and
- (b) The Ordinary Operations Loan Agreement shall have been duly authorized, executed and delivered on behalf of, the Borrower and all conditions to its effectiveness, other than a condition requiring the effectiveness of this Loan Agreement, shall have been fulfilled.

Section 5.02. A date 90 days after the date of this Loan Agreement is specified for the effectiveness of this Loan Agreement for the purposes of Section 9.04 of the Loan Regulations.

ARTICLE VI

Miscellaneous

Section 6.01. The Secretary of the Economic Relations Division of the Borrower is designated as representative of the Borrower for the purposes of Section 11.02 of the Loan Regulations.

Section 6.02. The following addresses are specified for the purposes of Section 11.01 of the Loan Regulations:

For the Borrower

Economic Relations Division
Ministry of Finance
Government of the People's Republic of Bangladesh
Sher-e-Bangla Nagar
Dhaka 1207
Bangladesh

Facsimile Number:

+880 2 811 3088.

For ADB

Asian Development Bank
6 ADB Avenue
Mandaluyong City
1550 Metro Manila
Philippines

Facsimile Numbers:

(632) 636-2444
(632) 636-2293.

IN WITNESS WHEREOF the parties hereto, acting through their representatives thereunto duly authorized, have caused this Loan Agreement to be signed in their respective names as of the day and year first above written and to be delivered at the principal office of ADB.

PEOPLE'S REPUBLIC OF BANGLADESH

By 

MOHAMMAD MEJBAHUDDIN
Senior Secretary
Economic Relations Division

ASIAN DEVELOPMENT BANK

By 

KAZUHIKO HIGUCHI
Country Director
Bangladesh Resident Mission

SCHEDULE 1**Description of the Project**

1. The objective of the Project is to improve railway transport system in Bangladesh.

2. The Project shall comprise:

Part A: Railway Improvement

- (i) Construction of new 72 km double-tracked railway lines and upgrade of 72 km existing railway infrastructure, including signaling system, in accordance with Trans Asia Railway standard; and
- (ii) Reconstruct 11 stations with integrated elderly, women, children and disabled friendly design features.

Part B: Institutional Development

- (i) Strengthen BR capacity in project management and project implementation.

Consulting Services will be provided to support the above stated activities.

3. The Project is expected to be completed by 31 December 2022.

SCHEDULE 2**Amortization Schedule**

**(South Asia Subregional Economic Cooperation Railway Connectivity:
Akhaura-Laksam Double Track Project)**

DATE	Payment of Principal (expressed in Special Drawing Rights)*
15 March 2020	1,703,450
15 September 2020	1,703,450
15 March 2021	1,703,450
15 September 2021	1,703,450
15 March 2022	1,703,450
15 September 2022	1,703,450
15 March 2023	1,703,450
15 September 2023	1,703,450
15 March 2024	1,703,450
15 September 2024	1,703,450
15 March 2025	1,703,450
15 September 2025	1,703,450
15 March 2026	1,703,450
15 September 2026	1,703,450
15 March 2027	1,703,450
15 September 2027	1,703,450
15 March 2028	1,703,450
15 September 2028	1,703,450
15 March 2029	1,703,450
15 September 2029	1,703,450
15 March 2030	1,703,450
15 September 2030	1,703,450
15 March 2031	1,703,450
15 September 2031	1,703,450
15 March 2032	1,703,450
15 September 2032	1,703,450

DATE	Payment of Principal (expressed in Special Drawing Rights)*
15 March 2033	1,703,450
15 September 2033	1,703,450
15 March 2034	1,703,450
15 September 2034	1,703,450
15 March 2035	1,703,450
15 September 2035	1,703,450
15 March 2036	1,703,450
15 September 2036	1,703,450
15 March 2037	1,703,450
15 September 2037	1,703,450
15 March 2038	1,703,450
15 September 2038	1,703,450
15 March 2039	1,703,450
15 September 2039	1,703,450
TOTAL	68,138,000

* The arrangements for payment are subject to the provisions of Sections 3.04 and 4.03 of the Loan Regulations.

SCHEDULE 3**Allocation and Withdrawal of Loan Proceeds**General

1. The table attached to this Schedule sets forth the Categories of items of expenditure to be financed out of the proceeds of the Loan and the allocation of the Loan proceeds to each such Category ("Table"). (Reference to "Category" in this Schedule is to a Category or Subcategory of the Table.)

Basis for Withdrawal from the Loan Account

2. Except as ADB may otherwise agree, the proceeds of the Loan shall be disbursed on the basis of the withdrawal percentage for each item of expenditure set forth in the Table.

Interest Charge

3. The amount allocated to Category 3 is for financing the interest charge on the Loan during the implementation period of the Project.

Reallocation

4. Notwithstanding the allocation of Loan proceeds and the withdrawal percentages set forth in the Table,

(a) if the amount of the Loan allocated to any Category appears to be insufficient to finance all agreed expenditures in that Category, ADB may, by notice to the Borrower, (i) reallocate to such Category, to the extent required to meet the estimated shortfall, amounts of the Loan which have been allocated to another Category but, in the opinion of ADB, are not needed to meet other expenditures, and (ii) if such reallocation cannot fully meet the estimated shortfall, reduce the withdrawal percentage applicable to such expenditures in order that further withdrawals under such Category may continue until all expenditures thereunder shall have been made; and

(b) if the amount of the Loan allocated to any Category appears to exceed all agreed expenditures in that Category, ADB may, by notice to the Borrower, reallocate such excess amount to any other Category.

Disbursement Procedures

5. Except as ADB may otherwise agree, the Loan proceeds shall be disbursed in accordance with the Loan Disbursement Handbook.

TABLE

ALLOCATION AND WITHDRAWAL OF LOAN PROCEEDS (South Asia Subregional Economic Cooperation Railway Connectivity: Akhaura-Laksam Double Track Project)			
Number	Item	Total Amount Allocated for ADB Financing (SDR) Category	Basis for Withdrawal from the Loan Account
1	Works	38,936,000	9.5% of total expenditure claimed
2	Consulting Services	23,524,000	100% of total expenditure claimed
3	Interest Charge	2,596,000	100% of amounts due
4	Unallocated	3,082,000	
	Total	68,138,000	

SCHEDULE 4

Procurement of Goods, Works and Consulting Services

General

1. The procurement of Goods, Works and Consulting Services shall be subject to and governed by the Procurement Guidelines, and the Consulting Guidelines, respectively.
2. All terms used in this Schedule and not otherwise defined in this Loan Agreement have the meanings provided in the Procurement Guidelines and/or the Consulting Guidelines, as applicable.

Goods and Works

3. Except as ADB may otherwise agree, Goods and Works shall only be procured on the basis of International Competitive Bidding.
4. The method of procurement is subject to, among other things, the detailed arrangements and threshold value set forth in the Procurement Plan. The Borrower may only modify the method of procurement or threshold values with the prior agreement of ADB, and modifications must be set out in updates to the Procurement Plan.

Consulting Services

5. Except as ADB may otherwise agree, the Borrower shall apply quality- and cost-based selection for selecting and engaging Consulting Services.

Industrial or Intellectual Property Rights

6. (a) The Borrower shall ensure that all Goods and Works procured (including without limitation all computer hardware, software and systems, whether separately procured or incorporated within other goods and services procured) do not violate or infringe any industrial property or intellectual property right or claim of any third party.

(b) The Borrower shall ensure that all contracts for the procurement of Goods and Works contain appropriate representations, warranties and, if appropriate, indemnities from the contractor or supplier with respect to the matters referred to in subparagraph (a) of this paragraph.

7. The Borrower shall ensure that all ADB-financed contracts with consultants contain appropriate representations, warranties and, if appropriate, indemnities from the consultants to ensure that the Consulting Services provided do not violate or infringe any industrial property or intellectual property right or claim of any third party.

ADB's Review of Procurement Decisions

8. Contracts procured under international competitive bidding procedures and contracts for Consulting Services shall be subject to prior review by ADB, unless otherwise agreed between the Borrower and ADB and set forth in the Procurement Plan.

SCHEDULE 5

Execution of Project; Financial Matters

Implementation Arrangements

1. The Borrower and BR shall ensure that the Project is implemented in accordance with the detailed arrangements set forth in the PAM. Any subsequent change to the PAM shall become effective only after approval of such change by the Borrower and ADB. In the event of any discrepancy between the PAM and this Loan Agreement, the provisions of this Loan Agreement shall prevail.

Counterpart Funding

2. The Borrower shall provide counterpart funds for project implementation on time. The MOF shall provide the required counterpart funds for the project to BR together with the proceeds of the loans.

Project Coordination

3. The Borrower is fully committed to the project and shall ensure that all its ministries, agencies and divisions involved in the implementation of the project, including the local government authorities, give their full cooperation to ensure smooth implementation of the project. Specifically, the Borrower shall cause BR full, timely and efficient cooperation in issuing any licenses, permits or approvals required in connection with the construction of the railway lines and stations.

Project Website

4. Within 9 months after the Effective Date, BR shall create a project website to disclose information about various matters on the project, including procurement. With regard to procurement, the website shall include information on the list of participating bidders, name of the winning bidder, basic details on bidding procedures adopted, amount of contract awarded, and the list of goods/services procured.

Grievance Redress Mechanism

5. Within 9 months after the Effective Date, BR shall prepare a grievance redress mechanism, acceptable to ADB, and establish a special committee to receive and resolve complaints/grievances or act upon reports from stakeholders on misuse of funds and other irregularities, including grievances due to resettlement. The special committee shall (a) make public of the existence of this grievance redress mechanism, (b) review and address grievances of stakeholders of the project, in relation to either the project, any of the service providers, or any person responsible for carrying out any aspect of the project; and (c) proactively and constructively responding to them.

Environment

6. The Borrower and BR shall ensure that the preparation, design, construction, implementation, operation and decommissioning of the Project and all Project facilities

comply with (a) all applicable laws and regulations of the Borrower relating to environment, health and safety; (b) the Environmental Safeguards; and (c) all measures and requirements set forth in the IEE, the EMP, and any corrective or preventative actions set forth in a Safeguards Monitoring Report.

Land Acquisition and Involuntary Resettlement

7. The Borrower and BR shall ensure that all land and all rights-of-way required for the Project are made available to the Works contractor in accordance with the schedule agreed under the related Works contract and all land acquisition and resettlement activities are implemented in compliance with (a) all applicable laws and regulations of the Borrower relating to land acquisition and involuntary resettlement; (b) the Involuntary Resettlement Safeguards; and (c) all measures and requirements set forth in the RP, and any corrective or preventative actions set forth in the Safeguards Monitoring Report.

8. Without limiting the application of the Involuntary Resettlement Safeguards or the RP, the Borrower and BR shall ensure that no physical or economic displacement takes place in connection with the Project until:

- (a) compensation and other entitlements have been provided to affected people in accordance with the RP; and
- (b) a comprehensive income and livelihood restoration program has been established in accordance with the RP.

Indigenous People

9. The Borrower and BR shall ensure that the preparation, design, construction, implementation and operation of the Project and all Project facilities comply with (a) all applicable laws and regulations of the Borrower relating to indigenous peoples; (b) the Indigenous Peoples Safeguards; and (c) all measures and requirements set forth in the IPP, and any corrective or preventative actions set forth in a Safeguards Monitoring Report.

Human and Financial Resources to Implement Safeguards Requirements

10. The Borrower and BR shall make available necessary budgetary and human resources to fully implement the EMP, the RP and the IPP.

Safeguards – Related Provisions in Bidding Documents and Works Contracts

11. BR shall ensure that all bidding documents and contracts for Works contain provisions that require contractors to:

- (a) comply with the measures relevant to the contractor set forth in the IEE, the EMP, the RP and the IPP (to the extent they concern impacts on affected people during construction), and any corrective or preventative actions set forth in a Safeguards Monitoring Report;

- (b) make available a budget for all such environmental and social measures;
- (c) provide the Borrower with a written notice of any unanticipated environmental, resettlement or indigenous peoples risks or impacts that arise during construction, implementation or operation of the Project that were not considered in the IEE, the EMP, the RP and the IPP;
- (d) adequately record the condition of roads, agricultural land and other infrastructure prior to starting to transport materials and construction; and
- (e) reinstate pathways, other local infrastructure, and agricultural land to at least their pre-project condition upon the completion of construction.

Safeguards Monitoring and Reporting

12. The Borrower and BR shall do the following:
- (a) submit semi-annual Safeguards Monitoring Reports to ADB and disclose relevant information from such reports to affected persons promptly upon submission;
 - (b) if any unanticipated environmental and/or social risks and impacts arise during construction, implementation or operation of the Project that were not considered in the IEE, the EMP, the RP and the IPP, promptly inform ADB of the occurrence of such risks or impacts, with detailed description of the event and proposed corrective action plan;
 - (c) no later than 6 months after the Effective Date, engage qualified and experienced external expert[s] or qualified NGO[s] under a selection process and terms of reference acceptable to ADB, to verify information produced through the Project monitoring process, and facilitate the carrying out of any verification activities by such external experts; and
 - (d) report any actual or potential breach of compliance with the measures and requirements set forth in the EMP, the RP or the IPP promptly after becoming aware of the breach.

Prohibited List of Investments

13. The Borrower and BR shall ensure that no proceeds of the loans are used to finance any activity included in the list of prohibited investment activities provided in Appendix 5 of the SPS.

Gender

14. The Borrower and BR shall ensure that agreed GAP shall be adopted and implemented in a timely manner over the entire project period, and that adequate resources are allocated for this purpose. In particular the Borrower and BR shall to ensure that the targets stated in the GAP shall be achieved. BR shall conduct training for all project staff on the GAP. Implementation of the GAP shall be closely monitored, and the progress shall be reported to ADB.

Labor

15. The Borrower and BR shall ensure that the contractors, comply with all applicable labor, health, and safety laws and regulations of the government and, in particular, (a) do not employ child labor for construction and maintenance activities, and (b) provide appropriate facilities (latrines, etc.) for workers at construction sites. The Borrower and BR shall require contractors not to differentiate wages between men and women for work of equal value. The Borrower and BR shall ensure that specific clauses shall be included in bidding documents to ensure adherence to these provisions, and that compliance shall be strictly monitored during project implementation.

O&M

16. The Borrower and BR shall ensure that the project facilities and that proper technical supervision and adequate routine funds for this purpose are provided. The funds for the O&M shall be allocated annually and released on a timely basis. Furthermore, the Borrower and BR shall ensure that all equipment and spare parts financed under the project shall be used for the maintenance and operation of the project.

Project Performance Monitoring System

17. Within 9 months after the Effective Date, BR with the support of consultants shall establish a project performance monitoring system in line with the targets, indicators set in the DMF. Within 12 months of the Effective Date, the baseline data corresponding to indicators and targets set out in the project status report shall be updated during the detailed design stage, disaggregated by income levels and sex as required. After the initial baseline survey, the PIU with support of the consultants shall conduct annual survey and quarterly monitoring of indicators and submit quarterly report to ADB throughout project implementation.

Governance and Anticorruption

18. The Borrower and BR shall (a) comply with ADB's Anticorruption Policy (1998, as amended to date) and acknowledge that ADB reserves the right to investigate directly, or through its agents, any alleged corrupt, fraudulent, collusive or coercive practice relating to the Project; and (b) cooperate with any such investigation and extend all necessary assistance for satisfactory completion of such investigation.

19. The Borrower and BR shall ensure that the anticorruption provisions acceptable to ADB are included in all bidding documents and contracts, including provisions specifying the right of ADB to audit and examine the records and accounts of the executing and implementing agencies and all contractors, suppliers, consultants, and other service providers as they relate to the Project.