

Project Administration Manual

Project Number: 55012-001
Grant number: [xxx]
April 2021

Proposed Grant
Islamic Republic of Afghanistan: COVID-19 Vaccine
Support Project under the Asia Pacific Vaccine
Access Facility

ABBREVIATIONS

ADB	–	Asian Development Bank
APVAX	–	Asia Pacific Vaccine Access Facility
COVAX	–	COVID-19 Vaccines Global Access
COVID-19	–	coronavirus disease
EAG	–	emergency assistance grant
GCMU	–	Grant and Service Contract Management Unit
MOF	–	Ministry of Finance
MOPH	–	Ministry of Public Health
NEPI	–	National Expanded Program on Immunization
NPCVA	–	National Plan for COVID-19 Vaccination in Afghanistan
PIU	–	project implementation unit
UNICEF	–	United Nations Children’s Fund
WHO	–	World Health Organization

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ABBREVIATIONS

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Project Administration Manual Purpose and Process

The project administration manual (PAM) describes the essential administrative and management requirements to implement the project on time, within budget, and in accordance with the policies and procedures of the government and Asian Development Bank (ADB). The PAM should include references to all available templates and instructions either through linkages to relevant URLs or directly incorporated in the PAM.

The Ministry of Finance and Ministry of Public Health are wholly responsible for the implementation of ADB-financed projects, as agreed jointly between the recipient and ADB, and in accordance with the policies and procedures of the government and ADB. ADB staff is responsible for supporting implementation including compliance by Ministry of Finance and Ministry of Public Health of their obligations and responsibilities for project implementation in accordance with ADB's policies and procedures.

At grant negotiations, the recipient and ADB shall agree to the PAM and ensure consistency with the grant agreement. Such agreement shall be reflected in the minutes of the grant negotiations. In the event of any discrepancy or contradiction between the PAM and the grant agreement, the provisions of the grant agreement shall prevail.

After ADB Board approval of the project's report and recommendation of the President (RRP), changes in implementation arrangements are subject to agreement and approval pursuant to relevant government and ADB administrative procedures (including the Project Administration Instructions) and upon such approval, they will be subsequently incorporated in the PAM.

I. PROJECT DESCRIPTION

1. The project responds to the government's request for the Asian Development Bank's (ADB) support under the Asia Pacific Vaccine Access Facility (APVAX), to help address Afghanistan's coronavirus disease (COVID-19) challenges. The project will provide the Government of Afghanistan with urgently needed and flexible financing for COVID-19 vaccine procurement and logistics, and capacity strengthening activities through the APVAX.¹ The project investment component under the APVAX will be utilized. The project will support the implementation of the National Plan for COVID-19 Vaccination in Afghanistan (NPCVA) in line with ADB's fragile and conflict-affected situations (FCAS) approach and Strategy 2030.² It supports the National Emergency Response Plan for Coronavirus 2020 and will contribute to limiting the impact of COVID-19, which has resulted in additional 1.9 million-6.0 million people falling into poverty in 2020. It is an integral part of the development partner package and will help the government's efforts to mitigate the health, social, and economic impacts of the pandemic and strengthen the country's immunization systems.

2. **Impact and outcome.** The project is aligned with the following impacts: (i) vulnerable groups are protected from COVID-19; and (ii) the spread of severe acute respiratory syndrome coronavirus 2 is reduced, and confidence of citizens is restored. The project is aligned with the following outcome: priority populations vaccinated against COVID-19. The project outputs are described below.

3. **Output 1. COVID-19 vaccines procured and delivered to designated points.** The project will provide financing to procure vaccines through the COVAX AMC facility with UNICEF support, as well as procurement of vaccines by United Nations Children's Fund (UNICEF) outside of the COVAX AMC facility, if required. A minimum of 6 million doses of COVID-19 will be delivered to the national store in Kabul and regional and provincial centers. The expenditure items will include (i) vaccines that meet any of the eligibility criteria of the APVAX policy paper³, including advance payments; (ii) safety boxes, syringes, and other items required for the administration of the vaccines; and (iii) international and national logistics and related services required for the transportation of vaccines from the place of purchase to designated delivery points. UNICEF will also provide transportation support from the national store in Kabul to regional and provincial vaccine store centers and to other designated points of delivery to support the overall COVID-19 vaccine rollout under the NPCVA, including for vaccines procured by other development partners (such as GAVI through the COVAX AMC) that meet the APVAX eligibility criteria (footnote 3). Prior to the disbursement of the grant proceeds, the Ministry of Public Health (MOPH) shall submit to ADB purchase agreements for the vaccines that comply with the APVAX vaccine eligibility criteria.

4. **Output 2: Vaccine program implementation capacity strengthened.** This output will support strengthening the capacity of the MOPH to effectively and efficiently manage vaccine implementation. The output will provide consultant support to strengthen the MOPH's capacity related to planning, communications, coordination, and implementation at the national and

¹ The proposed project was prepared under the "One ADB" approach following the streamlined business processes outlined in the APVAX policy paper. ADB. 2020. [ADB's Support to Enhance COVID-19 Vaccine Access](#). Manila.

² Islamic Republic of Afghanistan, Ministry of Public Health (MOPH). 2020. *National Plan for COVID-19 Vaccination In Afghanistan*. February; ADB. 2017. Strategy 2030 recognizes the special needs of FCAS and calls for following a differentiated approach to this group of countries. ADB. 2018. [Strategy 2030: Achieving a Prosperous, Inclusive, Resilient, and Sustainable Asia and the Pacific](#). Manila;

³ Eligibility of vaccines for APVAX financing will adhere to the criteria stated in paragraph 29 (including footnotes 28, 29, and 30) of the APVAX policy paper. ADB. 2020. [ADB's Support to Enhance COVID-19 Vaccine Access](#). Manila.

provincial levels. The project will also support the strengthening of the project implementation unit (PIU) within the MOPH, which is also used for the emergency assistance grant (EAG), by providing additional consultant support.⁴ All capacity strengthening activities will ensure women staff's participation. Technical trainings will include tailored gender sensitivity sessions to ensure that vaccines are administered to women in a culturally sensitive manner. Community campaigns to promote the demand for vaccines from the targeted population groups will set targets for women to be reached. Under this output, a performance auditing firm will be engaged to ensure that ADB-financed vaccines are delivered as per the NPCVA, and a waste management firm will be engaged to provide the technical support and capacity building for waste disposal. The capacity strengthening activities will be coordinated with other regional technical assistance.⁵

5. **Value addition.** The pandemic has had significant social and economic impacts on the Afghan population. ADB has added value in terms of its infrastructure and administrative expertise and in-depth understanding of the local development process and is considered a trusted partner. ADB's overall support for the government's response to COVID-19 is holistic. It involves an expansion of ADB's portfolio to the health sector through the \$40 million EAG and provision of \$100 million in budget support, through the COVID-19 Active Response and Expenditure Support (CARES) program, covering treatment in hospitals through the EAG, prevention with the APVAX, and mitigation of socioeconomic impact through the CARES program.⁶ ADB has established monitoring mechanisms under the CARES program, on which this project builds for efficiently monitoring its implementation. The support for COVID-19 vaccines is essential for overcoming the pandemic and moving toward economic recovery. ADB's support will ensure that internationally reputed and medically certified safe and high-quality vaccines are made available to the Afghan people. Furthermore, given Afghanistan's location at the crossroads of Central Asia, the project will generate significant regional public goods and complement efforts to contain the COVID-19 pandemic and foster growth in the region, through addressing pandemic risks and cross-border health threats.

II. IMPLEMENTATION PLANS

A. Project Readiness Activities

Table 1: Project Readiness Activities

Indicative Activities	Months					Responsible Individual/Unit/Agency/ Government
	Feb 2021	Mar 2021	Apr 2021	May 2021	Jun 2021	
Advance contracting actions		x	x			MOPH and ADB
Retroactive financing actions		x				MOF and MOPH
Project implementation arrangements established		x				MOPH, MOF, and ADB
ADB Board approval			x			ADB
Grant signing			x	x		ADB and MOF

⁴ ADB. 2020. [Proposed Grant to the Islamic Republic of Afghanistan for the Emergency Assistance for COVID-19 Pandemic Response](#). Manila. ADB. [Afghanistan: COVID-19 Active Response and Expenditure Support Program](#).

⁵ Under the CAREC program, ADB is providing more than \$4 million technical assistance supporting CAREC countries' joint efforts in responding to COVID-19, building national health systems and strengthening regional health security. A CAREC health strategy leading to 2030 is being formulated, which will guide CAREC countries including Afghanistan in strengthening health cooperation in the long run.

⁶ Footnote 16 of the Report and Recommendation of the President.

Activities		2021				2022				2023			
		Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
3	Prepare annual audits and quarterly progress reports, (Q3 2021 to Q4 2022)												
4	Conduct midterm review (Q1 2022)												
5	Prepare project government completion report (Q1 2023)												

COVID-19 = coronavirus disease, DMF = design and monitoring framework, MOPH = Ministry of Public Health, Q= quarter, UNICEF = United Nations Children's Fund.

Source: Asian Development Bank.

III. PROJECT MANAGEMENT ARRANGEMENTS

A. Project Implementation Organizations: Roles and Responsibilities

Table 3: Management Roles and Responsibilities

Project Implementation Organizations	Management Roles and Responsibilities
Ministry of Finance (recipient)	<ul style="list-style-type: none"> (i) Facilitate negotiations, signing, and execution of the grant agreement (ii) Monitor project progress and instructing MOPH to take corrective action to prevent significant variations and deviations from schedules and budgets (if any) (iii) Ensure timely submission of the withdrawal applications to ADB
Ministry of Public Health (executing agency)	<ul style="list-style-type: none"> (i) Act as focal point for communication with ADB on project-related matters and signatory to contractual documents such as consultancy service contracts, withdrawal applications, and audit reports. (ii) Sign contracts with UNICEF for procurement and logistics of vaccines. (iii) Ensure timely and efficient completion of project (iv) Ensure coordination with other concerned government agencies and development partners (v) Ensure that GCMU is fully staffed and functional during the entire period of implementation (vi) Ensure compliance with grant covenants including but not limited to safeguards and gender requirements, ADB's Procurement Policy (2017, as amended from time to time) and Procurement Regulations for ADB Borrowers (2017, as amended from time to time) and vaccine related covenants (vii) Submission of Audited Project Financial Statement to ADB (viii) Submission of annual Performance Audit to ADB
National Expanded Program on Immunization (NEPI) Division of MOPH	<ul style="list-style-type: none"> (i) Will coordinate the overall vaccination rollout (ii) Day-to-day implementation of the project (iii) Coordination at the regional, provincial and health clinic level (iv) Will be supported by the Grant and Service Contract Management Unit (GCMU) on the procurement and administrative side while the Sehatmandi Coordination Office (SCO) of the MOPH will help coordinating project activities with all stakeholders (v) Will be supported by Regional and Provincial Expanded Program on Immunization (EPI) teams
Grant and Service Contract Management Unit (GCMU) of	<ul style="list-style-type: none"> (i) Will support NEPI on the procurement and administrative side;

MOPH, augmented by individual consultants	<ul style="list-style-type: none"> (ii) Engage additional staff to support GCMU and other individual consultants and firms; (iii) Administration of all contracts; approving variations, suspending, and terminating contracts; and preparing withdrawal applications for MOPH signing (iv) Manage advance account in accordance with ADB disbursement procedures; (v) cover institutional strengthening and capacity development (vi) Submission of Audited Project Financial Statement to ADB (vii) Submission of annual Performance Audit to ADB
Sehatmandi Coordination Office (SCO) of MOPH	<ul style="list-style-type: none"> (i) Oversees implementation of the World Bank's Sehatmandi Project and implementation of the ADB Emergency Assistance Grant (ii) Coordination of project activities with all stakeholders (iii) Coordination of support from the different development partners
ADB	<ul style="list-style-type: none"> (i) Project financing (ii) Supervise MOPH implementation of the project by: <ul style="list-style-type: none"> (a) Reviewing TORs, shortlisting, and interviewing candidates and providing a formal no objection before any of the resulting contracts are signed (endorsing selection of contractors and recruitment of consulting firms and individuals); (b) Reviewing and facilitating approval of project implementation and procurement documents submitted by MOPH; (c) Reviewing progress reports and other reporting requirements submitted by MOPH; (d) Disclosing project information to the public; (e) Fielding review missions; (f) Facilitating knowledge sharing

ADB = Asian Development Bank, MOF = Ministry of Finance, MOPH = Ministry of Public Health.

Note: GCMU has been established under the World Bank-funded project.

Source: Asian Development Bank.

6. The executing agency will be the MOPH, which intends to use the existing health structure with deployment of additional health workforce. The deputy minister for policy and planning, MOPH will serve as the project coordinator, with support from the National Expanded Program on Immunization (NEPI), MOPH, which will coordinate vaccination rollout and will be responsible and accountable for distribution and vaccine administration to groups identified by the NPCVA. The Grant and Service Contract Management Unit, MOPH will support the NEPI Division on the procurement and administrative side, including maintaining robust inventory management and controls and monitoring and tracking systems, while the Sehatmandi Coordination Office (SCO), MOPH, will coordinate project activities with all stakeholders.⁷ Project oversight will be provided through the HLHPOC, which will meet regularly to review the project's progress and ensure coordinated efforts by all stakeholders.⁸ The recruitment of consultants (individual and firms) will be undertaken by GCMU. MOPH and GCMU's capacity will be augmented with additional staff (consultants), which will be selected as individual consultants, to ensure adequate inventory management and controls, monitoring and tracking systems.

⁷ The SCO of the MOPH oversees implementation of the World Bank's Sehatmandi Project. It also oversees the implementation of the ADB EAG. The SCO will help coordinate project activities with all stakeholders.

⁸ Para. 15 and footnote 2 of Report and Recommendation of the President.

7. Due to the nature of the emergency situation, tight global markets, and the need to procure the COVID-19 vaccines quickly, the ADB's member country procurement eligibility requirements are waived for goods (including vaccines and medical goods/equipment) and consulting services.

B. Key Persons Involved in Implementation

Recipient

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Asian Development Bank

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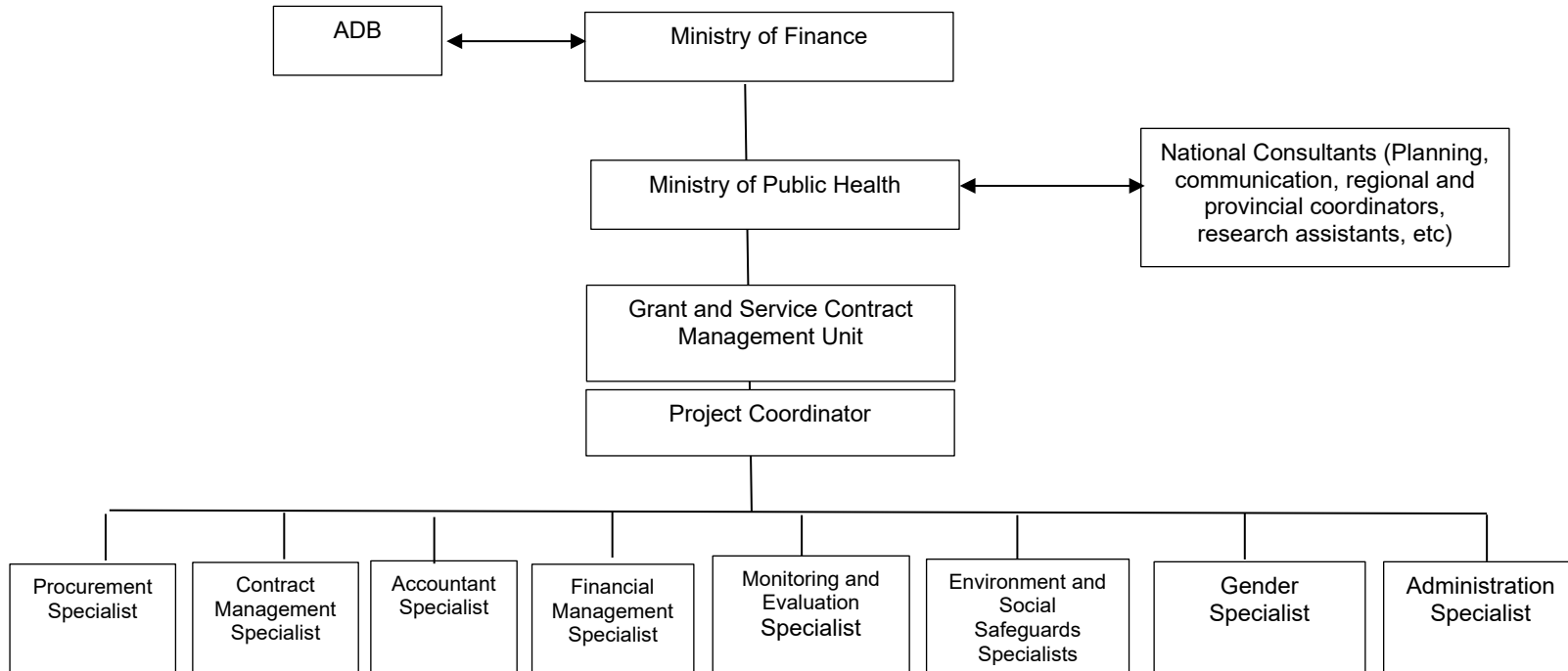
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C. Project Organization Structure



IV. COSTS AND FINANCING

A. Cost Estimates Preparation and Revisions

8. The overall grant is \$50 million. The project cost includes price and physical contingencies, taxes and duties. The government is expected to provide counterpart support equivalent to \$2 million which includes office space, counterpart staff and taxes and duties through exemption for purchasing of vaccines that meet the APVAX vaccine eligibility criteria. The financing plan and summary cost estimates are set out in tables below:

Table 4: Financing Plan
(\$ million)

Source	Amount (\$ million)	Share of Total (%)
Overall program		
Asian Development Bank		
ADF Grant	50	96.2
Government	2	3.8
Total	52	100.0

ADF = Asian Development Fund.
Source: Asian Development Bank.

Table 5: Summary Cost Estimates
(\$ million)

Item	Amount ^a
A. Base Cost^b	
1. Output 1: COVID-19 vaccine procured and delivered to designated points	44.9
2. Output 2: Vaccine program implementation capacity strengthened	2.1
Subtotal (A)	47.0
B. Contingencies^c	5.0
Total (A+B)	52.0

Note:

a Includes taxes and duties of \$1.94 million. Such amount does not represent an excessive share of the project cost. The government will finance taxes and duties of \$1.92 million through exemption.

b Numbers may not sum precisely due to rounding. In early 2021 prices as of January 21.

c Physical contingencies computed at 9% for all cost categories. Price contingencies are calculated based on escalation rates for domestic and international costs estimated for Afghanistan, includes provision for potential exchange rate fluctuation under the assumption of a purchasing power parity exchange rate. Annual escalation rate for international costs is estimated at 1.6% for 2021 and 1.7% for each year from 2022 - 2023. Annual escalation rate for domestic costs is estimated at 4.5% for each year from 2021 - 2023.

Source: Asian Development Bank.

9. The cost estimates were prepared by the consultants under a project preparatory technical assistance, reviewed by ADB staff and the executing agency. Cost estimates will be reviewed prior to sending invitations to bid to confirm that they remain valid, and revised as required.

B. Key Assumptions

10. The following key assumptions underpin the cost estimates and financing plan:

- (i) Exchange rate: \$1.00 = AFN 77.185 as of 21 Jan 2021
- (ii) Price contingencies are calculated based on escalation rates for domestic and international costs estimated for Afghanistan. Annual escalation rate for international costs is estimated at 1.6% for 2021 and 1.7% for each year from 2022 to 2023. Annual escalation rate for domestic costs is estimated at 4.5% for each year from 2021 - 2023
- (iii) UNICEF fee is assumed to be at 5% of the vaccine cost.
- (iv) According to the National plan for Covid-19 Vaccination of Afghanistan, vaccine costing is based on USD 5/dose.
- (v) In-kind contributions were calculated using market rates and by applying Afghanistan tax and duty rate to the cost items qualified for exemption.

C. Detailed Cost Estimates by Expenditure Category

Table 6: Detailed Cost Estimates by Expenditure Category

Item	Foreign Exchange (\$ million)	Local Currency (\$ million)	Total Cost (\$ million)	% of Total Base cost
A. Investment Costs				
1 Vaccines purchased and delivered ^a	44.91	-	44.91	95.6%
2 Consulting services ^b	1.08	0.28	1.36	2.9%
3 Furniture and equipment	-	0.05	0.05	0.1%
Subtotal (A)	45.99	0.33	46.32	98.6%
B. Recurrent Costs				
Project management	-	0.68	0.68	1.4%
Subtotal (B)	-	0.68	0.68	1.4%
C. Total Base Cost (A+B)	45.99	1.01	47.00	100.0%
D. Contingencies				
1 Physical	3.44	0.07	3.51	7.5%
2 Price	1.41	0.08	1.49	3.2%
Subtotal (D)	4.84	0.15	5.00	10.6%
Total Project Cost (C+D)^c	50.83	1.17	52.00	110.6%

^a include syringes and ancillary items

^b include audit cost of \$0.23 million (Performance audit firm \$0.16 million and APFS audit firm \$0.07 million)

^c include government in-kind contribution which is equivalent to \$2 million representing taxes and duties exemption and use of office space

Source: Asian Development Bank.

D. Allocation and Withdrawal of Grant Proceeds

Table 7: Allocation and Withdrawal of Grant Proceeds

Number	Item	Total Amount Allocated for ADB Financing (\$)	Basis for Withdrawal from the Grant Account
		Category	
1	Eligible Vaccines, medical equipment, transport**	41,000,000	100% of total expenditure claimed*
2	Vaccine transportation	2,000,000	100% of total expenditure claimed*
3	Project implementation expenses***	2,000,000	100% of total expenditure claimed
4	Unallocated	5,000,000	
	TOTAL	50,000,000	

* Exclusive of taxes and duties imposed within the territory of the Recipient.

** Subject to the condition for withdrawal described in paragraph 7(b) of Schedule 2 of the grant agreement

*** Subject to the condition for withdrawal described in paragraph 7(a) of Schedule 2 of the grant agreement

E. Detailed Cost Estimates by Financier

Table 8: Project Cost Estimates by Financier

Item	ADB		Govt.		Total cost	
	Amount (\$ million)	% of Cost Category	Amount (\$ million)	% of Cost Category	Amount (\$ million)	Taxes and duties (\$ million)
A. Investment Costs						
1 Vaccines purchased and delivered ^a	43.00	96%	1.91	4%	44.91	1.91
2 Consulting services ^b	1.36	100%	-	0%	1.36	0.01
3 Furniture and equipment	0.05	100%	-	0%	0.05	0.00
Subtotal (A)	44.41	96%	1.91	4%	46.32	1.92
B. Recurrent Costs						
Project management	0.59	87%	0.09	13%	0.68	0.01
Subtotal (B)	0.59	0.87	0.09	0.13	0.68	0.01
C. Total Base Cost (A+B)	45.00	1.83	2.00	0.17	47.00	1.93
D. Contingencies						
Physical	3.51	100%	-	0%	3.51	-
Price	1.49	100%	-	0%	1.49	-
Subtotal (D)	5.00	100%	-	0%	5.00	-
Total Project Cost (C+D) ^c	50.00	96%	2.00	4%	52.00	1.93

^a Include syringes and ancillary items

^b include audit cost of \$0.23 million (Performance audit firm \$0.16 million and APFS audit firm \$0.07 million)

^c include government in-kind contribution which is equivalent to \$2 million representing taxes and duties exemption and use of office space

Note: Furniture and equipment, consulting services, project management costs are part of GCMU expenses

Source: Asian Development Bank.

E. Detailed Cost Estimates by Outputs and/or Components

Table 9: Project Costs by Output and/or Components

Item	Total Cost	Output 1		Output 2	
	(\$ million)	(\$ million)	% of Cost Category	(\$ million)	% of Cost Category
A. Investment Costs					
1 Vaccines purchased and delivered ^a	44.91	44.91	100.0%	-	0.0%
2 Consulting services ^b	1.36	-	0.0%	1.36	100.0%
3 Furniture and equipment	0.05	-	0.0%	0.05	100.0%
Subtotal (A)	46.32	44.91	97.0%	1.41	3.0%
B. Recurrent Costs					
Project management	0.68	-	0.0%	0.68	100.0%
Subtotal (B)	0.68	-	0.0%	0.68	100.0%
C. Total Base Cost (A+B)	47.00	44.91	95.6%	2.09	4.4%
D. Contingencies					
Physical	3.51	3.35	95.6%	0.16	4.4%
Price	1.49	1.42	95.6%	0.07	4.4%
Subtotal (D)	5.00	4.78	95.6%	0.22	4.4%
Total Project Cost (C+D) ^c	52.00	49.69	95.6%	2.31	4.4%

^a Include syringes and ancillary items

^b include audit cost of \$0.23 million (Performance audit firm \$0.16 million and APFS audit firm \$0.07 million)

^c include government in-kind contribution which is equivalent to \$2 million representing taxes and duties exemption and use of office space

Source: Asian Development Bank

F. Detailed Cost Estimates by Year

Table 10: Project Expenditure Estimated by Year

Item	Total Cost (\$ million)	2021 (\$ million)	2022 (\$ million)	2023 (\$ million)
A. Investment Costs				
1 Vaccines purchased and delivered	44.91	19.76	14.37	10.78
2 Consulting services	1.36	0.60	0.43	0.33
3 Furniture and equipment	0.05	0.02	0.02	0.01
Subtotal (A)	46.32	20.38	14.82	11.12
B. Recurrent Costs				
Project management	0.68	0.28	0.22	0.17
Subtotal (B)	0.68	0.28	0.22	0.17
C. Total Base Cost (A+B)	47.00	20.67	15.04	11.29
D. Contingencies				
Physical	3.51	1.54	1.12	0.84
Price	1.49	0.35	0.53	0.61
Subtotal (D)	5.00	1.90	1.65	1.45
Total Project Cost (C+D)	52.00	22.57	16.69	12.74

Source: Asian Development Bank.

G. Contract and Disbursement S-Curve

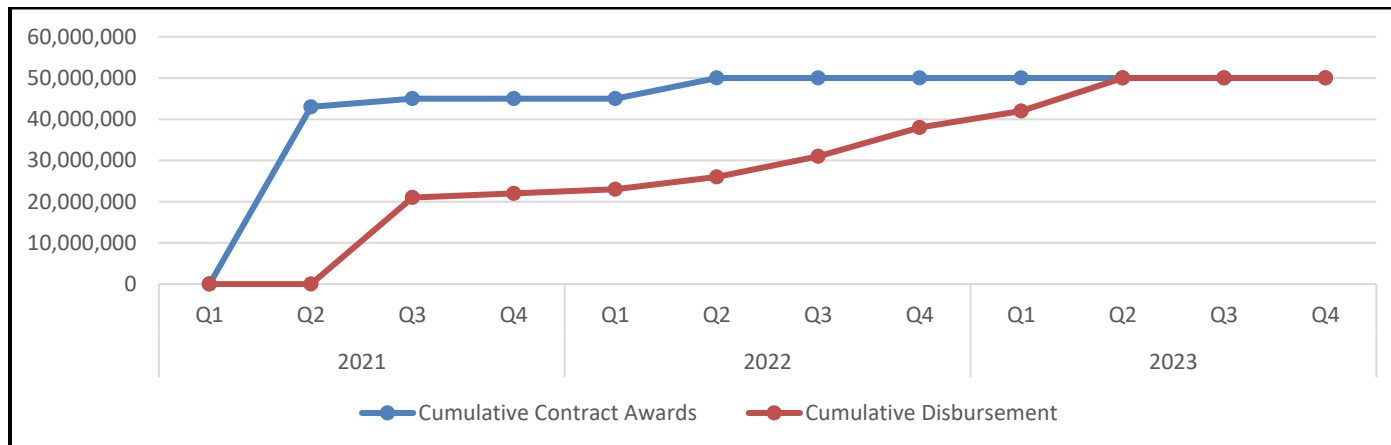
11. Table 11 and Figure 1 show the quarterly contract awards and disbursement projections over the life of the project. The S-curve is only for ADB financing, which will be recorded in ADB’s systems and reported through e-Ops, Counterpart funds are excluded. The projections include contingencies, unallocated amounts.

Table 11: Disbursement and Contract Awards

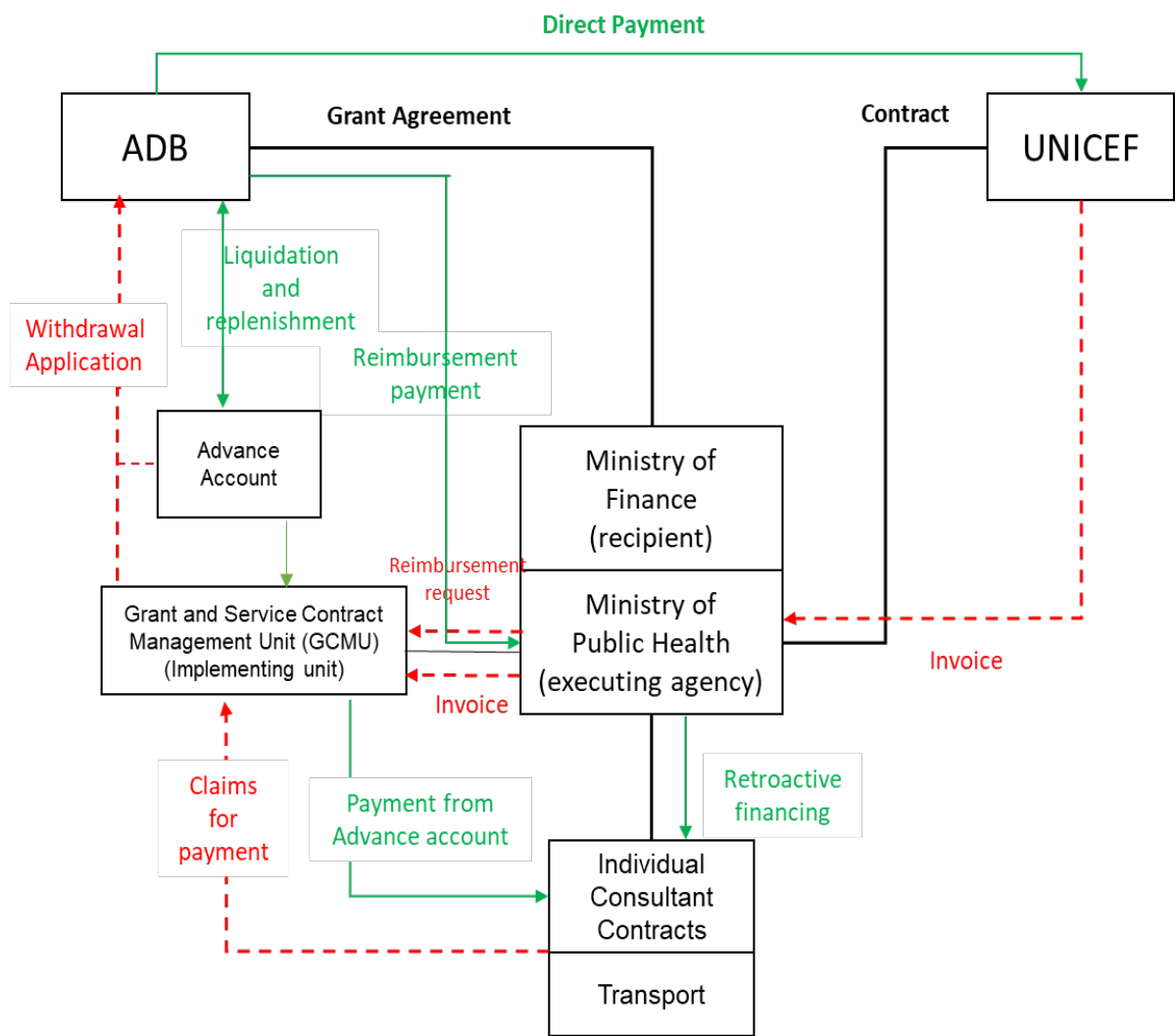
Years	Contract Awards					Disbursement				
	Q1	Q2	Q3	Q4	Total	Q1	Q2	Q3	Q4	Total
2021	-	43,000,000	2,000,000	-	45,000,000	-	-	21,000,000	1,000,000	22,000,000
2022	-	5,000,000	-	-	5,000,000	1,000,000	3,000,000	5,000,000	7,000,000	16,000,000
2023	-	-	-	-	-	4,000,000	8,000,000	-	-	12,000,000
Total					50,000,000					50,000,000

12. The graph and table below illustrate quarterly contract award and disbursement projections over the life of the project.

Figure 1: S-curve - Contract Awards and Disbursement Schedules



H. Fund Flow Diagram



Legend:
 ———> Funds flow
 - - - - Document flow
 _____ Contracts

V. FINANCIAL MANAGEMENT

A. Financial Management Assessment

13. A financial management assessment (FMA) has been conducted on February 2021 for the Ministry of Public Health (MOPH), the executing agency of the project funded by the Asian Development Bank (ADB), in accordance with ADB's Guidelines for the Financial Management and Analysis of Projects and ADB's Financial Due Diligence: A Methodology Note⁹. The FMA focuses on the vaccination allocation plan, funds flow, staffing, accounting policies and procedures, internal controls, financial reporting and monitoring, and internal and external audit. The purpose of this updated FMA is to ensure that adequate financial management arrangements are in place for the proposed project.

14. A supplementary assessment on the financial management systems has also been conducted as a requirement of the project that will focus on the critical diagnostic and analytical work to prepare for vaccinations, payments to COVAX, procurement of vaccines, and logistics for bringing vaccines from the place of purchase to the developing member country (DMC).

15. The financial management assessment concluded that the overall pre-mitigated financial management risk of MOPH is **Substantial** owing in part to the risk associated with weak internal control system and limited experience with ADB projects. To address these weaknesses the following mitigation measures agreed with the MOPH: (i) financial management consultants will be engaged under ADB technical assistance to support MOPH; (ii) training will be provided by ADB to MOPH PIU staff on ADB financial management and disbursement guidelines and policies; (iii) deploying PIU staff with prior ADB or World Bank project experience; (iv) information system is in place to track vaccines and monitor implementation; (v) strengthening internal controls and financial reporting based on detailed assessments and (vi) independent auditors will conduct both project financial reporting and performance audit.

16. The project will be using the same GCMU with EAG where advance payment procedure has been implemented. With other experience in implementing donor funded projects, such PIU has adequate administrative and accounting capacity to manage the advance account and SOE procedures. Dedicated staff will be hired by ADB project to oversee the financial management of project under the umbrella of GCMU. A training will be provided to the staff of PIU pertinent to ADB rules and regulations. Hence, FM concluded this additional risk mitigating measure for the advance account procedure and SOE procedures is adequate.

17. The MOPH is responsible for ensuring an adequate audit trail, and an independent auditor acceptable to ADB will audit the annual financial statements in accordance with international audit standards.

18. The single-source selection or direct contracting method, except through United Nations entities, has a high risk of corruption and misuse of funds. The major risks and mitigating measures are summarized below.

19. MOPH has agreed to implement an action plan as key measures to address these deficiencies. The financial management action plan is provided in Table 12. Major risks and

⁹ ADB. 2015. *Financial Management Assessment Technical Guidance Note*. Manila; ADB. 2009. *Financial Due Diligence: A Methodology Note*. Manila.

mitigating measures are summarized in the table below, and further details are in the risk assessment and risk management plan. The integrated benefits and impacts are expected to outweigh the costs.

Table 12: Summary of Financial Management Action Plan

Area	Risk Mitigating Activity	Timeline	Responsible Entity
Staffing	Dedicated and competent financial management and accounting staff are appointed to PIU and trained on ADB financial management and disbursement guidelines and policies.	Before grant effectiveness	MOF and MOPH
Capacity support	Financial management consultants will be engaged under ADB technical assistance to support MOPH.	Before grant effectiveness	ADB and MOPH
Detailed financial management capacity assessment	A financial management consultant will conduct a detailed financial management capacity assessment and prepare detailed mitigation plans and action plans to address risk area for the PIU. The financial management consultant will prepare and support PIU in adopting written procedures covering PIU expenses as guidance on (i) qualifying expenses, (ii) authority limits, (iii) liquidation of advances, and (iv) payment review process.	2 months after grant effectiveness	MOPH
Information system	A project monitoring system and MIS will be established by the PIU to monitor implementation, funds flow, accounting, audit, and reporting functions. The financial management consultant will provide support.	2 months after grant effectiveness	ADB and MOPH
Internal audit	MOPH's internal audit unit will be obligated to audit the ADB funds and detailed scope will be agreed with MOPH to consider various aspects of ADB funds.	2 months after grant effectiveness	ADB and MOPH
Periodic financial management report	Prepare quarterly reports for the ADB project with financial and disbursement information, as well as variance analysis of physical and financial progress. The report should include the status of the financial management action plan.	Every quarter	MOPH
Financial and Performance Audit	An independent auditor will conduct project financial reporting and performance audit using ADB reviewed terms of reference.	At the end of each covered fiscal year.	MOPH
Vaccination program performance	ADB will recruit a performance auditor to assess the implementation of the vaccine program and support MOPH through	2 months after grant effectiveness	MOPH

Area	Risk Mitigating Activity	Timeline	Responsible Entity
	engagement of consultants under ADB technical assistance.		

ADB = Asian Development Bank, COVID-19 = coronavirus disease, MIS = management information system, MOF = Ministry of Finance, MOPH = Ministry of Public Health, PIU = project implementation unit, TPM = third-party monitoring

B. Disbursement

7. Disbursement Arrangements for ADB Funds

20. The grant proceeds will be disbursed in accordance with ADB's *Loan Disbursement Handbook* (2017, as amended from time to time),¹⁰ and detailed arrangements agreed upon between the government and ADB. Online training for project staff on disbursement policies and procedures is available.¹¹ Project staff are encouraged to avail of this training to help ensure efficient disbursement and fiduciary control.

21. The GCMU augmented by the individual consultants will be responsible for (i) preparing disbursement projections, (ii) requesting budgetary allocations for counterpart funds from MOF (if any), (iii) collecting supporting documents, and (iv) preparing and sending withdrawal applications to ADB.

22. **Advance fund procedure.** Separate advance accounts should be established and maintained by the MOPH for each funding source. The advance account will be established in Da Afghanistan Bank (DAB) (The Central Bank of Afghanistan). The currency of the advance accounts is the US dollar. The advance accounts are to be used exclusively for ADB's share of eligible expenditures. The GCMU who administers the advance account is accountable and responsible for proper use of advances to the advance accounts.

23. The total outstanding advance to the advance accounts should not exceed the estimate of ADB's share of expenditures to be paid through the advance accounts for the forthcoming 6 months. The GCMU may request for initial and additional advances to the advance accounts based on an estimate of expenditure sheet setting out the estimated expenditures to be financed through the account for the forthcoming 6 months. The estimated 6-month will cover costs for hiring individual consultants, waste management firm, performance audit firm, APFS audit firm, furniture and equipment for GCMU, and project management.¹² Supporting documents should be submitted to ADB or retained by MOPH in accordance with ADB's *Loan Disbursement Handbook* (2017, as amended from time to time) when liquidating or replenishing the advance accounts.

24. **Statement of expenditure (SOE) procedure.**¹³ The SOE procedure may be used for reimbursement of eligible expenditures or liquidation of advances to the advance accounts. The ceiling of the SOE procedure is the equivalent of \$100,000 per individual payment. Supporting documents and records for the expenditures claimed under the SOE should be maintained and made readily available for review by ADB's disbursement and review missions, upon ADB's

¹⁰ The handbook is available electronically from the ADB website (<http://www.adb.org/documents/loan-disbursement-handbook>)

¹¹ Disbursement eLearning. http://wpqr4.adb.org/disbursement_elearning.

¹² The estimate of expenditure sheet is available in Appendix 8A of ADB's *Loan Disbursement Handbook* (2017, as amended from time to time).

¹³ SOE forms are available in Appendix 7B and 7D of ADB's *Loan Disbursement Handbook* (2017, as amended from time to time).

request for submission of supporting documents on a sampling basis, and for independent audit. Reimbursement and liquidation of individual payments in excess of the SOE ceiling should be supported by full documentation when submitting the withdrawal application to ADB.

25. Before the submission of the first withdrawal application (WA), the recipient should submit to ADB sufficient evidence of the authority of the persons who will sign the withdrawal applications on behalf of the government, together with the authenticated specimen signatures of each authorized person. The minimum value per WA is stipulated in the *Loan Disbursement Handbook* (2017, as amended from time to time). Individual payments below such amount should be paid (i) by MOPH and subsequently claimed to ADB through reimbursement, or (ii) through the advance fund procedure, unless otherwise accepted by ADB. The recipient should ensure sufficient category and contract balances before requesting disbursements.

26. **Conditions for withdrawal of grant funds.** Firstly, no withdrawals will be made from the grant account for financing of eligible vaccines¹⁴ (category 1, Table 7) until ADB has received a letter from the recipient confirming (i) which COVID-19 vaccines have been selected to be procured using the proceeds of the grant; (ii) which of the vaccine eligibility criteria (described below) has been satisfied in respect of the COVID-19 vaccines to be procured; and (iii) that the eligible vaccines have received all necessary authorizations of the recipient, and have been authorized by the [Afghanistan National Regulatory Authority] and any other relevant regulatory authorities for distribution and administration within Afghanistan, and based on the information provided in the aforementioned letter, ADB has notified the recipient that the COVID-19 vaccines to be procured are designated as eligible vaccines.

27. ADB's vaccine eligibility criteria, is a COVID-19 vaccine which satisfies any of the following criteria: (i) the vaccine has been selected for procurement through COVAX; or (ii) the vaccine manufacturer has been prequalified by the WHO; or (iii) the vaccine has been authorised by stringent regulatory authority (SRA) for manufacture in a SRA country, or the SRA has authorised its manufacture in a non-SRA country.

28. Secondly, no withdrawals will be made from the grant account for category 3 (project implementation expenses, Table 7) until the financial management staff of the PIU have been recruited.

8. Disbursement Arrangements for Counterpart Fund

29. The MOPH through GCMU will maintain separate project accounts and records by funding source for all expenditures incurred on the project. [Please describe how the government will exempt taxes and duties and what expenditure these exemptions relate to (please see PAM template para 29)]

C. Accounting

30. The MOPH will maintain, or cause to be maintained, separate books and records by funding source for all expenditures incurred on the project following International Public Sector Accounting Standard for cash-based accounting. The records shall include expenditure which MOPH incurred or will incur before grant approval for the purpose of the auditing. The MOPH will

¹⁴ As defined in the APVAX Preparation Guidance Note, January 2021.

prepare consolidated project financial statements in accordance with international accounting principles and practices.

D. Auditing and Public Disclosure

31. MOF will cause the detailed consolidated project financial statements to be audited in accordance with International Standards on Auditing by an independent auditor acceptable to ADB. The audited project financial statements together with the auditor's opinion will be presented in the English language to ADB within 6 months from the end of the fiscal year by MOPH. The audit shall include the expenditures which were incurred as a result of advance procurement and requested retroactive financing.

32. The audit report for the project financial statements will include a management letter and auditor's opinions, which cover (i) whether the project financial statements present an accurate and fair view or are presented fairly, in all material respects, in accordance with the applicable financial reporting standards; (ii) whether the proceeds of the grant were used only for the purposes of the project; and (iii) whether the recipient or MOPH was in compliance with the financial covenants contained in the legal agreements (where applicable).

33. Compliance with financial reporting and auditing requirements will be monitored by review missions and during normal program supervision, and followed up regularly with all concerned, including the external auditor.

34. The government and MOPH have been made aware of ADB's approach to delayed submission, and the requirements for satisfactory and acceptable quality of the audited project financial statements.¹⁵ ADB reserves the right to require a change in the auditor (in a manner consistent with the constitution of the recipient), or for additional support to be provided to the auditor, if the audits required are not conducted in a manner satisfactory to ADB, or if the audits are substantially delayed. ADB reserves the right to verify the project's financial accounts to confirm that the share of ADB's financing is used in accordance with ADB's policies and procedures.

35. Public disclosure of the audited project financial statements, including the auditor's opinion on the project financial statements, will be guided by ADB's *Access to Information Policy* (2018).¹⁶ After the review, ADB will disclose the audited project financial statements and the opinion of the auditors on the project financial statements no later than 14 days of ADB's confirmation of their acceptability by posting them on ADB's website. The management letter, additional auditor's opinions, and audited entity financial statements will not be disclosed.¹⁷

¹⁵ ADB's approach and procedures regarding delayed submission of audited project financial statements:

- (i) When audited project financial statements are not received by the due date, ADB will write to the executing agency advising that (a) the audit documents are overdue; and (b) if they are not received within the next 6 months, requests for new contract awards and disbursement such as new replenishment of advance accounts, processing of new reimbursement, and issuance of new commitment letters will not be processed.
- (ii) When audited project financial statements are not received within 6 months after the due date, ADB will withhold processing of requests for new contract awards and disbursement such as new replenishment of advance accounts, processing of new reimbursement, and issuance of new commitment letters. ADB will (a) inform the executing agency of ADB's actions; and (b) advise that the grant may be suspended if the audit documents are not received within the next 6 months.
- (iii) When audited project financial statements are not received within 12 months after the due date, ADB may suspend the grant.

¹⁶ ADB. 2018. *Access to Information Policy*. <https://www.adb.org/documents/access-information-policy>.

¹⁷ This type of information would generally fall under public communications policy exceptions to disclosure. ADB. 2019. *Access to Information Policy*. Manila.

36. In addition to project financial statements audit, MOPH shall submit a performance audit report in accordance with International Standards on Auditing by an independent auditor acceptable to ADB annually to ensure the economy, efficiency and effectiveness of the vaccine program. The performance audit report will be presented in the English language to ADB within 6 months from the end of the fiscal year by MOPH.

VI. PROCUREMENT AND CONSULTING SERVICES

A. Advance Contracting and Retroactive Financing

37. The issuance of (i) invitations for bids and (ii) consulting services recruitment notices under advance contracting and retroactive financing will be subject to ADB approval. The recipient and MOPH were advised that approval of advance contracting and retroactive financing does not commit ADB to finance the project.

38. **Advance contracting.** Advance contracting will be undertaken for the recruitment of individual consultants specifically, a national coordinator for introduction of the COVID-19 vaccine, a national planning expert, a national communication expert, regional coordinators, and provincial COVID-19 vaccine focal points. Recruitment for individual national consultants to strengthen the implementation capacity of the PIU and MOPH will be handled through UNICEF¹⁸ or the government's recruitment systems. ADB will be involved in reviewing TORs, shortlisting, and interviewing candidates and will provide a formal no objection before any of the resulting contracts are signed. The following activities will be concluded in advance (i) preparation of terms of reference; (ii) advertisements for request for expressions of interest; (iii) shortlisting, evaluation and contract awards.

39. **Retroactive financing.** Retroactive financing up to 30% of the grant amount is envisaged. Grant funds may be used for reimbursement of eligible expenditures incurred under the project before the effective date in connection with capacity strengthening, national consultants, logistics and transportation related to delivery of vaccines to designated points¹⁹, subject to a maximum amount equivalent to 30% of the grant amount, provided that expenditures are incurred after the allocation by the government of resources to respond to the COVID-19 emergency²⁰, but not earlier than 12 months before the date of the grant agreement, and provided that disbursement conditions are met. Retroactive financing will be provided for the following eligible expenditures: (i) recruitment of the following consultants who will assist MOPH to implement COVID-19 vaccination plan: national coordinator for introduction of the COVID-19 vaccine; national planning expert; national communication expert; and (ii) regional coordinators, and provincial COVID-19 vaccine focal points; and (iii) transportation and logistics to designated point of delivery to and from Kabul to regional and other designated points to support the overall COVID-19 vaccine rollout under NPCVA.

¹⁸ ADB. 2010. *Strengthening the partnership between the Asian Development Bank and the United Nations Children's Fund: Procurement Arrangements*. Manila. Under this Board-approved paper, ADB agrees to the use of UNICEF's Supply Manual and UNICEF's Human Resources Manual for the procurement of associated goods, equipment, and services (including consulting services); and the procurement of goods, equipment, and services in a nonmember country or the procurement of goods, equipment, and services produced in a nonmember country

¹⁹ Relating to logistics and transportation for delivery of vaccines procured for the overall COVID-19 vaccine rollout under NPCVA, including vaccines procured by other Development Partners.

²⁰ On 25 February 2020, the government approved a budget allocation towards its COVID-19 response.

B. Procurement of Goods, Works, and Consulting Services

40. UNICEF will be engaged through direct contracting as a turnkey procurement agent to handle all aspects of goods and logistics procurement in accordance with ADB's Procurement Policy (2017 as amended from time to time) and the Procurement Regulations for ADB Borrowers (2017 as amended from time to time). This will include procurement of vaccines and ancillary items along with logistics from origin to regional and provincial centers in Afghanistan. UNICEF will also be engaged to provide transportation and logistics services to designated points to support the overall COVID-19 vaccine rollout under NPCVA, which will be carried out in accordance with UNICEF's Supply Manual.²¹ Following the APVAX policy²², the ADB's member country procurement eligibility requirements are waived for goods (including vaccines and medical goods/equipment) and consulting services.

41. UNICEF will be engaged on retroactive basis to strengthen the capacity of the MOPH to manage vaccine implementation. Ten individual national experts in various categories including procurement, financial management, gender, coordination, monitoring and evaluation, administration, contract management, safeguards shall be recruited to support GCMU for project implementation. About 15 individual national consultants (regional and provincial coordinators, communication and planning) will be financed on retroactive basis to assist MOPH implement the COVID-19 vaccination plan. Research assistants or resource persons in the areas of inventory control, accountability mechanisms, vaccine recall plans and procedures may also be engaged.

42. A medical waste management firm shall be recruited to provide the necessary technical support for medical waste disposal. A performance auditor shall also be recruited to monitor the performance of the program from procurement to distribution of the COVID-19 vaccines in accordance with the National Plan for COVID-19 Vaccination and to conduct a performance audit on an annual basis. A project financial statement auditor shall also be recruited to produce audited project financial statements (APFSs) under the project.

43. A procurement plan indicating method of procurement and type of review procedures, for goods, nonconsulting and consulting services is appended in part C of this Section. Due to urgency, recruitment for individual national consultants (PIU support staff, national consultants and research assistants) to strengthen the implementation capacity of the PIU and MOPH will be handled through UNICEF or the government's recruitment system.²³ Recruitment for consulting services for firms and supply of the office furniture and equipment for MOPH will be handled in line with the ADB Procurement Policy and the Procurement Regulations for ADB Borrowers. Consulting firms (medical waste management, performance auditor and auditors) shall be recruited using consultant's qualification selection (CQS) method. PIU office equipment, furniture and vehicles (rented) shall be procured through Request for Quotation (RFQ) procedures.

²¹ ADB. 2010. *Strengthening the partnership between the Asian Development Bank and the United Nations Children's Fund: Procurement Arrangements*. Manila. Under this Board-approved paper, ADB agrees to the use of UNICEF's Supply Manual and UNICEF's Human Resources Manual for the procurement of associated goods, equipment, and services (including consulting services); and the procurement of goods, equipment, and services in a nonmember country or the procurement of goods, equipment, and services produced in a nonmember country.

²² The proposed project was prepared under the One ADB approach following streamlined business processes outlined in the APVAX policy paper [R195-20], including an abbreviated Board circulation period. ADB. 2020. [ADB's Support to Enhance COVID-19 Vaccine Access](#). Manila.

²³ This process is currently utilized for recruitment of Project Implementation Unit staff in Afghanistan under ADB financed projects in the energy, transport and agriculture and natural resource sectors. ADB staff will be involved in reviewing TORs, shortlisting, and interviewing candidates. ADB will also provide a formal no objection before any of the resulting contracts are signed.

44. Value for Money will be achieved through utilizing a procurement agent with relationships across all major supply chains for the vaccines, ancillary items, and logistics which matches the intent to need to deliver fast, safe and high-quality vaccines. UNICEF has the required resources to immediately begin providing services either through or outside of COVAX, and also best positioned to navigate the quickly evolving vaccine market to ensure availability of fast, safe, and high-quality vaccines. UNICEF is also well positioned in Afghanistan to handle in-country logistics and UNICEF's cold chain experience is critical for the safe handling of vaccines.

45. Before the start of any procurement, ADB and the government will review the public procurement laws of the central and state governments to ensure consistency with ADB *Procurement Policy* (2017, as amended from time to time) and *Procurement Regulations for ADB Borrowers* (2017, as amended from time to time).

46. An 18-month procurement plan indicating threshold and review procedures, goods, works, and consulting service contract packages and national competitive bidding guidelines is in Section C. The terms of reference for all consulting services are detailed in part D.

C. Procurement Plan

Basic Data

Project Name: COVID-19 Vaccine Support Project under the Asia Pacific Vaccine Access Facility		
Project Number: 55012-001	Approval Number:	
Country: Afghanistan, Islamic Republic of	Executing Agency: Ministry of Public Health	
Project Procurement Risk: Medium	Implementing Agency: N/A	
Project Financing Amount: US\$ 52,000,000 ADB Financing: US\$ 50,000,000 Cofinancing (ADB Administered): Non-ADB Financing: US\$ 2,000,000	Project Closing Date: 30 June 2023	
Date of First Procurement Plan: 16 March 2021	Date of this Procurement Plan: 16 March 2021	
Procurement Plan Duration (in months): 18	Advance Contracting: Yes	e-GP: Yes https://www.npa.gov.af/en/home

1. Methods, Review and Procurement Plan

47. Except as the Asian Development Bank (ADB) may otherwise agree, the following methods shall apply to procurement of goods, works, and consulting services.

Procurement of Goods and Works	
Method	Comments
Request For Quotation for Goods	PIU equipment and furniture
Direct Contracting for Goods	UNICEF - to procure and deliver the vaccines to designated points and provide transportation and logistics to designated point of delivery to and from Kabul to regional and other designated points to support the overall COVID-19 vaccine rollout under NPCVA. In addition, to recruit consultants for capacity strengthening of MOPH

Consulting Services	
Method	Comments
Consultant's Qualification Selection for Consulting Firm	performance and APFS auditors, and waste management
Direct Contracting for Consulting Firm	Single source selection to UNICEF for recruitment of consultants for capacity strengthening of MOPH
Competitive for Individual Consultant	for PIU and consultants - all national

2. Lists of Active Procurement Packages (Contracts)

48. The following table lists goods, works, non-consulting and consulting services contracts for which the procurement activity is either ongoing or expected to commence within the procurement plan duration.

Goods and Works							
Package Number	General Description	Estimated Value (in US\$)	Procurement Method	Review	Bidding Procedure	Advertisement Date (quarter/year)	Comments
G01	Procurement of COVID-19 vaccines, safety boxes, syringes and other related items and delivery to designated points	41,000,000.00	DC	Prior		Q2 / 2021	<p>Non-Consulting Services: No</p> <p>No. Of Contracts: 1</p> <p>Advance Contracting: Yes</p> <p>High Risk Contract: Yes</p> <p>e-GP: No</p> <p>Covid-19 Response? Yes</p> <p>Comments: UNICEF using direct contracting, through contracting template agreed between ADB, MoPH, and UNICEF</p>
G02	Transportation and logistics to designated point of delivery to support the overall COVID-19 vaccine rollout under NPCVA	2,000,000.00	DC	Prior		Q2 / 2021	<p>Non-Consulting Services: No</p> <p>No. Of Contracts: 1</p> <p>Advance Contracting: Yes</p> <p>High Risk Contract: Yes</p> <p>e-GP: No</p>

							Covid-19 Response? Yes
							Comments: retroactive financing
G03	PIU Furniture & Equipment	56,000.00	RFQ	Prior		Q2 / 2021	Non-Consulting Services: No
							No. Of Contracts: 2
							Advance Contracting: No
							High Risk Contract: No
							e-GP: Yes
							e-GP Type: e-Publication
							Covid-19 Response? Yes
							Comments: multiple contracts
	Lot 1: PIU/GCMU Furniture	20,000.00					
	Lot 2: PIU/GCMU Office equipment	36,000.00					

Consulting Services							
Package Number	General Description	Estimated Value (in US\$)	Selection Method	Review	Type of Proposal	Advertisement Date (quarter/year)	Comments
CS01	Single source selection to UNICEF for recruitment of consultants for capacity strengthening of MOPH	900,000.00	DC	Prior	STP	Q2 / 2021	Non-Consulting Services: No
							Type: Firm
							Assignment: National
							Advance Contracting: Yes
							e-GP: Yes
							e-GP Type: e-Publication

							<p>Covid-19 Response? Yes</p> <p>Comments: Rules under UNICEF Human Resources Manual will be used for recruitment.</p>
CS02	PIU Project coordinator/team leader	79,000.00	Competitive	Prior		Q2 / 2021	<p>Non-Consulting Services: No</p> <p>Type: Individual</p> <p>Assignment: National</p> <p>Expertise: Coordination</p> <p>Advance Contracting: No</p> <p>e-GP: Yes</p> <p>e-GP Type: e-Publication</p> <p>Covid-19 Response? Yes</p> <p>Comments: 19 person-months</p>
CS03	PIU Accountant Specialist	32,000.00	Competitive	Prior		Q2 / 2021	<p>Non-Consulting Services: No</p> <p>Type: Individual</p> <p>Assignment: National</p> <p>Expertise: Finance</p> <p>Advance Contracting: No</p> <p>e-GP: Yes</p> <p>e-GP Type: e-Publication</p> <p>Covid-19 Response? Yes</p> <p>Comments: 19 person-months</p>
CS04	PIU Contract Management	45,000.00	Competitive	Prior		Q2 / 2021	<p>Non-Consulting Services: No</p>

	Specialist						Type: Individual Assignment: National Expertise: Operations Advance Contracting: No e-GP: Yes e-GP Type: e-Publication Covid-19 Response? Yes Comments: 19 person-months
CS05	PIU Environmental Safeguard Specialist	45,000.00	Competitive	Prior		Q2 / 2021	Non-Consulting Services: No Type: Individual Assignment: National Expertise: Safeguards Advance Contracting: No e-GP: Yes e-GP Type: e-Publication Covid-19 Response? Yes Comments: 19 person-months
CS06	PIU Financial Management Specialist	45,000.00	Competitive	Prior		Q2 / 2021	Non-Consulting Services: No Type: Individual Assignment: National Expertise: Finance Advance Contracting: No

							<p>e-GP: Yes</p> <p>e-GP Type: e-Publication</p> <p>Covid-19 Response? Yes</p> <p>Comments: 19 person-months</p>
CS07	PIU Monitoring and Evaluation Specialist	45,000.00	Competitive	Prior		Q2 / 2021	<p>Non-Consulting Services: No</p> <p>Type: Individual</p> <p>Assignment: National</p> <p>Expertise: M&E</p> <p>Advance Contracting: No</p> <p>e-GP: Yes</p> <p>e-GP Type: e-Publication</p> <p>Covid-19 Response? Yes</p> <p>Comments: 19 person-months</p>
CS08	PIU Procurement Specialist	45,000.00	Competitive	Prior		Q2 / 2021	<p>Non-Consulting Services: No</p> <p>Type: Individual</p> <p>Assignment: National</p> <p>Expertise: Procurement</p> <p>Advance Contracting: No</p> <p>e-GP: Yes</p> <p>e-GP Type: e-Publication</p> <p>Covid-19 Response? Yes</p> <p>Comments: 19 person-months</p>
CS09	PIU Social Safeguard	45,000.00	Competitive	Prior		Q2 / 2021	<p>Non-Consulting Services: No</p>

	Specialist						Type: Individual Assignment: National Expertise: Safeguards Advance Contracting: No e-GP: Yes e-GP Type: e-Publication Covid-19 Response? Yes Comments: 19 person-months
CS10	PIU Admin Specialist	32,000.00	Competitive	Prior		Q2 / 2021	Non-Consulting Services: No Type: Individual Assignment: National Expertise: Admin Advance Contracting: No e-GP: Yes e-GP Type: e-Publication Covid-19 Response? Yes Comments: 19 person-months
CS11	Gender Specialist	45,000.00	Competitive	Prior		Q2 / 2021	Non-Consulting Services: No Type: Individual Assignment: National Expertise: Gender Advance Contracting: No

							<p>e-GP: Yes</p> <p>e-GP Type: e-Publication</p> <p>Covid-19 Response? Yes</p> <p>Comments: 19 person-months</p>
CS12	National coordinator for introduction of COVID-19 vaccine	24,000.00	Competitive	Prior		Q2 / 2021	<p>Non-Consulting Services: No</p> <p>Type: Individual</p> <p>Assignment: National</p> <p>Expertise: Coordinator</p> <p>Advance Contracting: Yes</p> <p>e-GP: Yes</p> <p>e-GP Type: e-Publication</p> <p>Covid-19 Response? Yes</p> <p>Comments: 19 person-months; retroactive financing</p>
CS13	National planning specialist for introduction of COVID-19 vaccine	24,000.00	Competitive	Prior		Q2 / 2021	<p>Non-Consulting Services: No</p> <p>Type: Individual</p> <p>Assignment: National</p> <p>Expertise: Planning</p> <p>Advance Contracting: Yes</p> <p>e-GP: Yes</p> <p>e-GP Type: e-Publication</p> <p>Covid-19 Response? Yes</p>

							Comments: 19 person-months; retroactive financing
CS14	4 Regional Coordinators at the regional DoPH departments	70,000.00	Competitive	Prior		Q2 / 2021	<p>Non-Consulting Services: No</p> <p>Type: Individual</p> <p>Assignment: National</p> <p>Expertise: Regional Coordinators</p> <p>Advance Contracting: Yes</p> <p>e-GP: Yes</p> <p>e-GP Type: e-Publication</p> <p>Covid-19 Response? Yes</p> <p>Comments: 19 person-months; retroactive financing</p>
CS15	National Communication Specialist at MoPH	24,000.00	Competitive	Prior		Q2 / 2021	<p>Non-Consulting Services: No</p> <p>Type: Individual</p> <p>Assignment: National</p> <p>Expertise: Communication</p> <p>Advance Contracting: Yes</p> <p>e-GP: Yes</p> <p>e-GP Type: e-Publication</p> <p>Covid-19 Response? Yes</p> <p>Comments: 19 person-months each; retroactive financing</p>

CS16	7 Provincial COVID-19 vaccine focal points	70,000.00	Competitive	Prior		Q2 / 2021	<p>Non-Consulting Services: No</p> <p>Type: Individual</p> <p>Assignment: National</p> <p>Expertise: Provincial Focal</p> <p>Advance Contracting: Yes</p> <p>e-GP: Yes</p> <p>e-GP Type: e-Publication</p> <p>Covid-19 Response? Yes</p> <p>Comments: 19 person-months each; retroactive financing</p>
CS17	Research Assistants	50,000.00	Competitive	Prior		Q3 / 2021	<p>Non-Consulting Services: No</p> <p>Type: Individual</p> <p>Assignment: National</p> <p>Expertise: Operations</p> <p>Advance Contracting: No</p> <p>e-GP: Yes</p> <p>e-GP Type: e-Publication</p> <p>Covid-19 Response? Yes</p> <p>Comments: 12 person-months each</p>
CS18	Performance auditor	156,000.00	CQS	Prior	BTP	Q3 / 2021	<p>Non-Consulting Services: Yes</p> <p>Type: Firm</p> <p>Assignment: National</p>

							Advance Contracting: No e-GP: Yes e-GP Type: e-Publication Covid-19 Response? Yes
CS19	Project financial statement auditor	73,000.00	CQS	Prior	BTP	Q3 / 2021	Non-Consulting Services: Yes Type: Firm Assignment: National Advance Contracting: No e-GP: Yes e-GP Type: e-Publication Covid-19 Response? Yes
CS20	Waste management firm	52,000.00	CQS	Prior	BTP	Q3 / 2021	Non-Consulting Services: Yes Type: Firm Assignment: National Advance Contracting: No e-GP: Yes e-GP Type: e-Publication Covid-19 Response? Yes

3. List of Indicative Packages (Contracts) Required Under the Project

49. The following table lists goods, works, non-consulting and consulting services contracts for which procurement activity is expected to commence beyond the procurement plan duration and over the life of the project (i.e., those expected beyond the current procurement plan duration).

Goods and Works						
Package Number	General Description	Estimated Value (in US\$)	Procurement Method	Review	Bidding Procedure	Comments
None						

Consulting Services						
Package Number	General Description	Estimated Value (in US\$)	Selection Method	Review	Type of Proposal	Comments
None						

D. Consultant's Terms of Reference

50. Consultant's terms of reference for consulting services are provided below.

Table 13: Indicative Terms of Reference

Position Titles	Int/ Ntl	No.	PM	Key Tasks and Outputs
I. Service Provider				
<p>A. UNICEF – source vaccines from manufacturer(s) allowed under APVAX financing, engage logistics service providers to provide transportation and import/export services from origin of goods to final destinations, and provide ancillary goods needed for safe administration of vaccines.</p> <p>B. UNICEF – recruit consultants for capacity strengthening of MOPH</p>				
II. Individual Consultants				
C. National coordinator for introduction of COVID-19 vaccine sitting at MOPH. Coordinator for introduction of COVID-19 vaccine	Ntl	1	19	
D. Planning consultant for introduction of COVID-19 vaccine	Ntl	1	19	
E. Regional Coordinators	Ntl	4	76	
F. Communication specialist	Ntl	1	19	
G. Provincial COVID-19 vaccine focal points	Ntl	7	133	
III. Consulting Firms				
III.I. Audit Firm – Performance Auditor				
<p>H. The firm will conduct a performance audit on an annual basis. The firm will ensure that ADB financed vaccines are delivered as per NPCVA. The performance auditor firm will provide periodic progress reports and will collect data and other required inputs. Such audit shall be carried out annually, and the report on such audit shall be submitted to ADB through MOPH within 6 months after fiscal year end. The consultancy contract will be lump sum service delivery-based. The following experts are expected to be staffed: 1 lead</p>				

Position Titles	Int/ Ntl	No.	PM	Key Tasks and Outputs
auditor and 2 auditors. The audit services will be contracted by GCMU. firm to ensure that ADB financed vaccines are delivered as per NPCVA. The performance auditor firm will provide periodic progress reports and will collect data and other required inputs.				
III.II. Audit Firm – Project Financial Statement Auditor				
I. The firm will produce audited project financial statements (APFSs) for the ADB's COVID-19 Vaccine Support under the Asia Pacific Vaccine Access Facility for fiscal years 2021, 2022, 2023 and until the winding -up period. The audit services will be contracted by GCMU. The consultancy contract will be lump sum service delivery-based. The following experts are expected to be staffed: 1 lead auditor and 2 auditors.				
III.III Waste Management Firm				
J. The firm will provide the necessary technical support for waste disposal and provide trainings to health care workers to increase capacity related with management of waste.				
IV. PIU				
K. PIU staff	Ntl	10	190	Project Coordinator, Finance Management, Social Safeguards, Environment, Procurement, Contract Management, Accountant, Monitoring & Evaluation, Gender and Admin Specialists.

VII. SAFEGUARDS

51. In compliance with ADB's Safeguard Policy Statement (2009), the project's safeguard categories are as follows.²⁴

52. **Environmental Safeguards.** The Project is initially categorized as 'C' for environmental safeguards. The availability of COVID-19 vaccines will result in a temporary increase of immunization waste (used syringes, needles, personal protective equipment, etc.) at service points. Hence, minimal environmental impacts are envisaged as this waste will be disposed following the national medical healthcare waste management plan, which was reviewed and confirmed to be adequate.²⁵

53. **Involuntary resettlement.** The project only covers procurement of COVID-19 vaccines, including delivery to existing designated government owned points in the regions. The project will not include any components involving infrastructure development or any other activities that may cause adverse land acquisition and resettlement impact. Thus, the project is categorized as C for involuntary resettlement. Effective grievance redress mechanism is being established and continuous meaningful consultations is being conducted with project beneficiaries as per relevant guidance notes for project activities during COVID-19. EA/IA will be included in the safeguards capacity building training supported by ADB technical assistance.

54. **Indigenous peoples.** There are no indigenous people affected by the project as defined by the ADB Safeguard Policy Statement (2009) (SPS), thus the project is initially categorized C for indigenous peoples.

²⁴ ADB. [Safeguard Categories](#).

²⁵ The update to medical waste management plan dealing with incremental medical waste from immunization process was not reviewed as the same is still under preparation; Environmental Due Diligence (accessible from the list of linked documents in Appendix 2).

55. **Prohibited investment activities.** Pursuant to SPS, ADB funds may not be applied to the activities described on the ADB Prohibited Investment Activities List set forth at Appendix 5 of the SPS.

VII. GENDER AND SOCIAL DIMENSIONS

56. The project is categorized as Effective Gender Mainstreaming for its potential to address gender gaps in access to health services, which women continue to face because of security concerns, prevailing gender norms, and limited number of female health workers. Gender specific actions have been integrated in the project design to address these constraints. Other priority groups include nomadic groups, internally displaced persons, and slum dwellers, almost half of whom are women. The project will implement a capacity building program on effective procurement and delivery of the vaccines for MOPH staff and consultants, 30% of whom are women. It will also design gender sensitive operational plans at the regional and provincial levels, to be approved and budgeted, that include gender-sensitive provisions such as separate vaccination areas for women, separate and safe toilets for women in vaccination sites, gender and culturally sensitive attitudes of health workers, taking into consideration, women beneficiaries' time, effort, specific circumstances, social status, and their limited knowledge of vaccine discourse, among others. A quick "exit survey" after vaccination will be done for all beneficiaries, including women (survey results will be sex-disaggregated) to determine how satisfied they are with the services and information provided in the vaccination areas.

57. The Gender Action Plan was developed to integrate gender targets in (i) documentation, monitoring, and reporting on priority groups and beneficiaries of the vaccination program; (ii) capacity building of health sector officials and workers on vaccine procurement and delivery; and (iii) approaches to COVID-19 vaccination service delivery.

58. MOPH through the PIU will ensure that the project's gender targets are met during implementation, with resources allocated for gender activity monitoring and reporting. The PIU, through the gender and social development specialist as project implementation consultant, is responsible for the achievement of GAP targets.

Table 14: Gender Action Plan

Activity	Performance Targets/Indicators	Responsibility	Time Frame
Outcome: Priority populations safely vaccinated against COVID-19			
a. Collect sex-disaggregated data on the targeted population groups for implementation and monitoring of the vaccination plan	a. Sex-disaggregated data on the following population collected: (i) health workers; (ii) teachers; (iii) security personnel; (iv) prisoners; (v) people with co-morbidities; (vi) people aged above 50 years old; (vii) nomadic people; (viii) Internally Displaced People; (ix) returnees from countries with high COVID-19; (x) government employees working with crowds; (xi) people living in urban slums of big cities (2021 Baseline: XX)	PIU, MOPH	Q2 2021
b. Monitor extent of vaccination against COVID-19 among priority population	b. At least 2.55 million people in priority groups based on National Plan for COVID-19 Vaccination in Afghanistan (about 7% of total population, disaggregated by sex), vaccinated against COVID-19. (2020 baseline: 0%)	PIU	Q2 2021 – Q4 2022
c. Conduct a satisfaction survey on the vaccinated population groups, covering issues such as adequateness of information on	c.1 At least 40% of survey respondents are women	PIU Gender specialist with support of a firm/ some enumerators	Q3 2022

Activity	Performance Targets/Indicators	Responsibility	Time Frame
short-term discomforts of vaccination and how to care for injection sites, gender sensitivity and cultural appropriateness of vaccination sites, among others	c.2 At least 80% of vaccinated population report receiving satisfactory vaccination services, with 80% of female respondents reported receiving gender sensitive vaccination services		
Output 2: Capacity of MOPH to procure and deliver the vaccines strengthened			
1.1 Organize capacity development activities on globally accepted protocols for procurement, and gender sensitive and safe vaccine delivery for MOPH staff at national, regional, and provincial levels	1.1.1 Gender sensitivity training module for a two-hour session developed, to be included in relevant vaccination training by MOPH	PIU Gender Specialist, MOPH Gender Unit	Q2 2021
	1.1.2 MOPH Central Department strengthened to effectively oversee procurement and delivery of vaccine, with at least 30% women trainees (2020 baseline = N/A)		
	1.1.3 At least 5 regional or provincial offices have strengthened capacity to effectively oversee procurement, delivery, and management of vaccine in a gender sensitive way ^a , with at least 30% women trainees (2020 baseline = 0)	MOPH, EPI, PIU, Gender specialist	Q2 2021-Q1 2022
	1.1.4 At least 20 training on gender sensitive and safe vaccine administration conducted for vaccinators, (50% women) in 5 regional and provincial EPI management teams ^b (2021 Baseline: 0)	MOPH, EPI, PIU, Gender specialist	Q2 2021-Q2 2022
1.2 Integrate gender sensitive provisions in the national operational plan and provincial micro-plans for COVID-19 vaccination service delivery	1.2.1 NPCVA -aligned operational plans that included gender-inclusive criteria in (i) design of mobile and outreach strategies, and (ii) management of vaccination sites, approved and budgeted (2021 Baseline: 0)	MOPH Gender Unit, PIU Gender Specialist	Q2 2021
	1.2.2 Safe spaces for women assigned in all vaccination sites such as separate toilets and separate vaccination areas for females that also accommodate the needs of people with disabilities (2021 Baseline: XX)	PIU, MOPH	Q2 2021 – Q4 2022
	1.2.3 All vaccination sites include gender-sensitive signs with graphics and in the local language, on what to do after vaccination	PIU, Gender Specialist, MOPH	Q2 2021 – Q4 2022
1.3 Conduct gender-sensitive COVID-19 awareness campaign to increase public acceptance of the vaccination program	1.3.1 Gender-sensitive messages on COVID-19 disseminated, with at least 1 women-only consultation meeting in the 5 provinces, conducted in public spaces where women congregate (i.e., schools, neighborhood park) (2021 Baseline: XX)	PIU Gender Specialist, Communication Specialist, MOPH	Q2 2021 – Q4 2022
Project Management			
2.1 Put in place mechanisms for gender-responsive project implementation	a.1. National Gender Specialist recruited in the PIU	PIU	Q2 2021
	a.2 Project monitoring and information system developed with gender indicators and regularly updated with sex-disaggregated data	PIU M&E Specialist with Gender Specialist	Q2 2021 – Q4 2022

Activity	Performance Targets/Indicators	Responsibility	Time Frame
	a.4 All PIU staff (XX% women) have improved capacity on integrating gender in project data collection, planning, and monitoring	PIU Gender Specialist, MOPH Gender Unit	Q2 -Q3 2021

COVID-19 = coronavirus disease 2019, EPI = Expanded Program on Immunization, MOPH = Ministry of Public Health, NPCVA = National Plan for COVID-19 Vaccination in Afghanistan, PIU = project implementation unit, Q = quarter.

^a Training will include a 2-hour session on gender sensitivity that include awareness of gender issues related to vaccine delivery such as inclusion of women in technical training on vaccine procurement, delivery and management, culturally appropriate engagement with women beneficiaries, and security of both female health workers and beneficiaries from potential gender-based violence, among others.

^b Training for vaccinators will include a 2-hour session on awareness of gender issues and how it impacts on providers' attitudes and skills towards women, i.e., respect for women's time, effort, specific circumstances, social status; communicating with women who may have different understanding due to limited exposure to vaccine discourse, among others

VIII. PERFORMANCE MONITORING, EVALUATION, REPORTING, AND COMMUNICATION

A. Project Design and Monitoring Framework

Table 15. Design and Monitoring Framework

Impacts the Project is Aligned with			
Vulnerable groups are protected from COVID-19 (National Vaccination Deployment Plan) ^a The spread of severe acute respiratory syndrome coronavirus 2 is reduced, and confidence of citizens is restored ^b (ADB's Support to Enhance COVID-19 Vaccine Access) ^c			
Results Chain	Performance Indicators	Data Sources and Reporting Mechanisms	Risks and Critical Assumptions
Outcome Priority populations vaccinated against COVID-19	By 2022: a. At least 2.55 million people in priority groups based on the NPCVA (about 7% of the total population, disaggregated by sex) vaccinated against COVID-19 (2020 baseline: 0%) (OP 1.1 and 7.3.3)	a. Periodic progress reports prepared by the MOPH, WHO, and UNICEF	A: Priority population is willing to get vaccinated A: Sufficient human resource capacity at vaccine delivery points to administer vaccines by targeted date A: Wastage rate is 15% R: Vulnerable groups not prioritized in practice because of political pressures R: Weaknesses in subnational supply chain systems disrupt delivery of vaccines to health facilities, including resulting in

			higher-than-acceptable closed vial wastage rates
Outputs 1. COVID-19 vaccines procured and delivered to designated points	By 2021: 1.1 At least 6 million doses of COVID-19 vaccine (with syringes and safety boxes) delivered to designated delivery points (2020 baseline: 0) (OP 1.1.2)	1.1 Periodic progress reports prepared by the MOPH, WHO, and UNICEF	A: Timely approval of vaccines by the Afghanistan National Regulatory Authority R: Delays in procurement because of supply shortages R: Price and exchange rate fluctuations
2. Vaccine program implementation capacity strengthened	By 2022: 2.1 NPCVA-aligned operational plans that include gender-inclusive criteria on the (i) design of mobile and outreach strategies, and (ii) management of vaccination sites, approved and budgeted (baseline 2020: 0) 2.2 At least five regional or provincial offices of the MOPH have strengthened capacity to effectively oversee procurement, delivery, and management of vaccines in a gender-sensitive way, with at least 30% women trainees ^d (2020 baseline: 0) (OP 2.2.2) 2.3. Awareness of 100 staff of the MOPH (including 30% women) raised in the safe disposal and waste management of vaccine waste and other medical waste (baseline 2020: 0)	1.1 Periodic progress reports prepared by the MOPH; micro-plans will be checked on explicit mention of gender-inclusive criteria ^d 2.2 Measurement of the indicator will include (i) the number of health workers (male and female) who attended the trainings on gender sensitivity, and (ii) the number of trainings conducted that included sessions on gender sensitivity 2.3 Information to be collected by the waste management firm and the communication specialists	beyond project projections may raise costs
Key Activities with Milestones			
1. COVID-19 vaccines procured and delivered to designated points			
1.1 The MOPH to award a contract to UNICEF for transportation to support the overall COVID-19 vaccine rollout under the NPCVA, including vaccines procured by other development partners such as GAVI through COVAX AMC (Q2 2021)			
1.2 The MOPH to award a contract to UNICEF for procurement of COVID-19 vaccines (Q2 2021)			
1.3 UNICEF to procure vaccines and distribute them to provinces (Q2 2021–Q1 2022)			
1.4 ADB to coordinate with MOPH and other development partners on the vaccine rollout (Q2 2021–Q4 2022)			
1.5 ADB to closely monitor COVID-19 vaccine rollout (Q2 2021–Q4 2022)			
2. Vaccine program implementation capacity strengthened.			
2.1 The MOPH to award a contract to UNICEF for capacity strengthening (Q2 2021)			

2.2 The MOPH to recruit consultants (Q1–Q2 2021)

2.3 The MOPH to recruit financial audit and performance audit firms and a medical waste management firm (Q3 2021)

Project Management Activities

Strengthen the implementation unit under the MOPH with additional PIU staff and consultant recruitment. Establish data collection systems to report on DMF indicators, including collection of sex-disaggregated and gender-related information relevant to the Gender Action Plan.

Prepare annual audits and quarterly progress reports.

Conduct midterm review by Q1 2022.

Prepare project completion report by Q1 2023.

Inputs

ADB: \$50,000,000 (ADF grant)

Government: \$2,000,000 (in-kind)

A = assumption; ADB = Asian Development Bank; ADF = Asian Development Fund; AMC = Advance Market Commitment; COVAX = COVID-19 Vaccines Global Access; COVID-19 = coronavirus disease; DMF = design and monitoring framework; GAVI = Gavi, the Vaccine Alliance; MOPH = Ministry of Public Health; NPCVA = National Plan for COVID-19 Vaccination in Afghanistan; OP = operational priority; Q = quarter; R = risk; UNICEF = United Nations Children's Fund; WHO = World Health Organization.

^a Government of Afghanistan, MOPH. 2020. *National Plan for COVID-19 Vaccination in Afghanistan*. Kabul (February).

^b Severe acute respiratory syndrome coronavirus 2 is the virus that causes COVID-19.

^c ADB. 2020. [ADB's Support to Enhance COVID-19 Vaccine Access](#). Manila.

^d (i) outreach activities, e.g., strategies to reach women who are in the confines of their homes; and (ii) management of vaccination sites, e.g., separate vaccination rooms are provided for men and women, or women vaccinators are employed in vaccinating women

^e Training will include a 2-hour session on gender sensitivity that includes awareness of gender issues related to vaccine delivery such as inclusion of women in technical training on vaccine procurement, delivery and management, culturally appropriate engagement with women beneficiaries, and security of both female health workers and beneficiaries from potential gender-based violence, among others.

Contribution to Strategy 2030 Operational Priorities

The expected values and methodological details for all OP indicators to which this project will contribute results are detailed in Contribution to Strategy 2030 Operational Priorities (accessible from the list of linked documents in Appendix 2). In addition to the OP indicators tagged in the DMF, this operation will contribute results for

OP 7.3.3: Measures to improve regional public health and education services supported in implementation.

Source: ADB.

B. Monitoring

59. **Project performance monitoring.** Project performance will be monitored based on the quarterly consolidated report provided by the MOPH. These reports will include: (i) progress achieved by activities as measured against the implementation schedule (Section II A), (ii) key implementation issues and solutions, (iii) updated procurement plan, and (d) updated implementation plan. To ensure the grant funds are spent on eligible items, grant financial statements, together with the associated auditor's report, should be adequately reviewed. Disaggregated baseline data for output and outcome indicators gathered during project processing will be updated and reported quarterly through MOPH quarterly progress reports and

after each ADB review mission. These quarterly reports will provide information necessary to update ADB's project performance reporting system.²⁶

60. **Compliance monitoring.** Compliance with legal, financial, economic, environmental, social, vaccine related, and other covenants contained in the grant agreement will be monitored by the project implementation unit. Grant covenants will be regularly monitored through various reports (monthly progress reports, quarterly progress reports and annual reports), and discussion during project review missions and tripartite review meeting (TPR).

61. **Safeguards monitoring.** Project Grievance Redress Mechanism (GRM) is being established by MOPH, where project grievances will be quickly reviewed and effectively resolved. Safeguards focal at MOPH will be monitoring the effectiveness of GRM. If any of the project grievances would cause an unanticipated adverse impact to people, a corrective action plan (CAP) will be prepared, disclosed and implemented upon ADB acceptance. Compliance report confirming full implementation of the CAP will also be prepared and submitted to ADB for acceptance.

62. **Gender and social dimensions monitoring.** MOPH, through the PIU and with support from a consultant gender and social development specialist, will report on the progress of implementation of the gender action plan (GAP), in its quarterly progress reports. Gender targets at the outcome level and in Output 2 will be monitored using ADB's GAP Monitoring Framework and informed through regular collection of data disaggregated by sex, age, and where possible, disability, relevant to the indicators and targets in the GAP and DMF. The gender and social development specialist will also participate in review missions, including the mid-term review mission and project completion mission.

63. **Performance audit monitoring.** A performance audit will be conducted annually and will monitor the performance of the vaccination allocation program from procurement to distribution of the vaccines in accordance with the National Plan for COVID-19 Vaccination. The performance audit will evaluate governance, financial accountability, and transparency. This is required for a more comprehensive fiduciary assurance to ADB. The main objective of performance auditing is constructively to promote economical, effective and efficient governance. It also contributes to accountability and transparency.

C. Evaluation

64. Within 6 months of physical completion of the project, MOPH will submit a project completion report to ADB.²⁷

D. Reporting

65. The MOPH will provide ADB with quarterly progress reports to be submitted a month after each quarter in a format consistent with ADB's project performance reporting system describing (i) project implementation progress; (ii) progress achieved by output as measured through the

²⁶ ADB's project performance reporting system is available at <https://www.adb.org/sites/default/files/institutional-document/33431/pai-6-05.pdf>

²⁷ Project completion report format is available at: <https://www.adb.org/sites/default/files/institutional-document/33431/pai-6-07a.pdf>

indicator's performance targets, (b) key implementation issues and solutions, (c) updated procurement plan, (d) updated implementation plan for the next 12 months, and (e) status of performance and project financial statements audit on an annual basis. The PIU will also provide consolidated annual reports including a project completion report (PCR) within 6 months of physical completion of the project. To ensure that projects will continue to be both viable and sustainable, project accounts and the executing agency audited financial statements together with the associated auditor's report, should be adequately reviewed.

E. Stakeholder Communication Strategy

66. MOPH and ADB will maintain and regularly update its website with information on the project, and regularly consult with the public, civil societies, and development partners in respect of each of the preceding matters.

Table 16. Stakeholder Communication Strategy

Project Document	Means of Communication	Responsible Party	Frequency	Audience(s)
Report and recommendation of the President (RRP)	ADB's website	ADB	No later than 14 days of Board approval of the Project Grant	General public
Project grant Agreement	ADB and MOPH website	ADB and MOPH	No later than 14 days of Board approval of the project	General public
Project administration manual (PAM)	ADB and MOPH websites	ADB and MOPH	No later than 14 days of Board approval of the project, always available after update	General public, suppliers, and contractors
Quarterly progress reports	MOPH website and ADB internal reporting	MOPH	A month after each quarter	General public
Completion Report	ADB and MOPH websites	ADB and MOPH	A year after project financial closing	General public

ADB = Asian Development Bank, MOPH = Ministry of Public Health

X. ANTICORRUPTION POLICY

ADB reserves the right to investigate, directly or through its agents, any violations of the Anticorruption Policy (1998, as amended to date) relating to the project.²⁸ All contracts financed by ADB shall include provisions specifying the right of ADB to audit and examine the records and accounts of the executing agency and all project contractors, suppliers, consultants, and other service providers. Individuals and/or entities on ADB's anticorruption debarment list are ineligible to participate in ADB-financed administered or supported activity and may not be awarded any contracts under the project.²⁹ To support these efforts, relevant provisions are included in the grant agreement and the bidding documents for the project. ADB's Anticorruption Policy was explained to and discussed with the government and MOPH.

67. As the risk of widespread corruption and poor governance was assessed as high the following measures should prevent and mitigate the risk: (1) the project implementation will be aligned with the Anticorruption Strategy through the High Office of Oversight and Anticorruption (HOOAC) and MOPH's Anticorruption Strategy will be implemented to minimize the risk of corruption; (2) strong oversight and donor coordination mechanisms should contribute to minimize the risk; (3) the project financial management system has been designed to encourage accountability and minimize risks of corruption and will include review of primary payment

²⁸ ADB. 1998. *Anticorruption Policy*. Manila. <https://www.adb.org/documents/anticorruption-policy>.

²⁹ ADB's Anticorruption and Integrity website: <http://www.adb.org/integrity>

documentation supporting the expenditures before endorsing for payment; (4) Anticorruption Commission, High Council for Rule of Law and Anti-Corruption, Anti-Corruption Justice Center will support and engage in preventing the risk of widespread corruption in the project; and (5) ADB under its technical assistance will conduct integrity knowledge management session/s for MOPH and other project stakeholders to increase the awareness and compliance with ADB's Anticorruption Policy.

68. The scope of work of the performance audit, audit of project financial reporting, SCO monitoring, as well as the TOR of financial management consultants engaged under ADB's technical assistance to support MOPH should include a review of the integrity risks and controls.

69. MOPH, National Response Coordination Committee under the President, High Office for Oversight and Anti-Corruption, Anticorruption Commission, and development partners are responsible for implementing the mitigation measures.

XI. ACCOUNTABILITY MECHANISM

70. People who are, or may in the future be, adversely affected by the project may submit complaints to ADB's Accountability Mechanism. Before submitting a complaint to the Accountability Mechanism, affected people should make an effort in good faith to solve their problems by working with the concerned ADB operations department. Only after doing that, and if they are still dissatisfied, should they approach the Accountability Mechanism.³⁰

XII. RECORD OF CHANGES TO THE PROJECT ADMINISTRATION MANUAL

68. All revisions and/or updates during the course of implementation should be retained in this section to provide a chronological history of changes to implemented arrangements recorded in the PAM, including revision to contract awards and disbursement s-curves.

³⁰ Accountability Mechanism. <http://www.adb.org/Accountability-Mechanism/default.asp>.

TERMS OF REFERENCE

A. Individual Consultants

1. National Coordinator for COVID-19 vaccination programme (national, 19 person-months). The consultant shall have MD with MPH degree or equivalent with at least 5 years of experience in health-related projects. Experience in the field of EPI is preferred. Under direct supervision of National EPI Manager of the MOPH, the national coordinator for COVID-19 vaccine introduction is expected to perform key but not limited to the following tasks:

- (i) Coordinate COVID-19 vaccine introduction programme among partners;
- (ii) In consultation with committee leads, organize required meetings at national level;
- (iii) Keep record of all discussions for use and future reference;
- (iv) Review inputs of partners and incorporates into national plans;
- (v) Develop/or update national plan of actions and other related documents;
- (vi) Communicate with partners and donors of COVID-19 related tasks/issues in consultation with NEPI manager;
- (vii) Coordinate with sub-national level the tasks in need of follow up;
- (viii) Taking into account national level decisions, provide clear directions and clarifications to sub-national level;
- (ix) Maintain flow of communications among partners at national and sub-national levels;
- (x) Inform partners of decisions made to avoid gaps in the information;
- (xi) Update all national documents in line with ongoing discussions and decisions;
- (xii) Monitor the situation of COVID-19 vaccination programme, and provides MOPH with data and figures when needed;
- (xiii) Provide progress and final reports to donors through NEPI department/MOPH;
- (xiv) Monitor COVID-19 vaccination programme implementation;
- (xv) Support post vaccine introduction evaluation; and
- (xvi) Other COVID-19 related tasks given by NEPI manager.

2. National Planning Consultant for COVID-19 vaccination programme (national, 19 person-months). The consultant shall have MD with MPH degree or equivalent with at least 3 years of experience in health-related projects. Experience in the field of EPI is preferred. Under direct supervision of National EPI Manager of the MoPH, the consultant for COVID-19 vaccine introduction is expected to perform key but not limited to the following tasks:

- (i) Support the NEPI department mainly in planning of all COVID-19 vaccination programme;
- (ii) Coordinate planning with all stakeholders at national level;
- (iii) Provide technical assistance in planning to regional and provinces;
- (iv) Coordinate the planning with regions and all provinces;
- (v) Develop all required formats for planning covering the resources, funds, supplies, HR, etc;
- (vi) Monitor implementation of the plans at national and sub-national levels;
- (vii) Keep record of plans, and provides progress reports to national COVID-19 coordinator and NEPI manager when needed;
- (viii) Maintain regular communication with partners at national and sub-national levels;
- (ix) Organize planning meetings, and keep record of minutes including actions points;

- (x) Regularly review the progress, analyzes the reports, evaluates the risks and puts practical solutions to problems arisen;
- (xi) Provide feedback to partners at national and sub-national levels;
- (xii) Coordinate among the national committees of their plans to ensure consistencies on their plans;
- (xiii) Technically support post vaccine introduction evaluation in line with WHO's standards;
- (xiv) Other COVID-19 vaccination related tasks given either by National EPI manager or national COVID-19 vaccination coordinator.

3. Provincial coordinators for COVID-19 vaccination programme (7 national, 19 person-months each). The consultant shall have MD degree or equivalent with at least 2-3 years of experience in health-related projects. Non-medical degree with sufficient experience in health programme will be given the chance on the case by case basis. Experience in the field of EPI is preferred. The provincial coordinator for COVID-19 vaccination programme is expected to perform mainly but not limited following tasks:

- (i) Coordinate COVID-19 related activities, resources, information and reporting in timely manner;
- (ii) Lead logistics arrangement and supply delivery of vaccine, non-vaccine including communication and registration materials;
- (iii) Focus on operations and logistics of the COVID-19 vaccination programme in the province;
- (iv) Manage the flow of supply movements between regional and provincial levels;
- (v) Provide operational and technical supports to provincial teams;
- (vi) Regularly monitor the distribution (receiving and delivery) of COVID-19 vaccine and non-vaccines supplies;
- (vii) Ensure all records of COVID-19 related vaccination are kept and reported;
- (viii) Support provincial team compile coverage reports and enter coverage onto the system established for the purpose by the MoPH;
- (ix) Ensure that the reports are up-to-date and available all the time, and progress reports are sent to regional and national level in timely manner;
- (x) Provide feedback to partners of the concerned province of the issues raised, or disseminate key updates to the province when received from the regional/national level or vice versa;
- (xi) Regularly review the program implementation process, analyzes risks and opportunities and timely update the regional and national coordinator/team accordingly;
- (xii) Facilitate the collection, compilation and analysis of the coverage data and provides feedback to lower level as well as to regional/national team;
- (xiii) Provide support to evaluations either during project implementation or post-introduction phase;
- (xiv) Support/facilitate provision of well screened monthly coverage and supply utilization reports and one comprehensive end project report to regional and national team;
- (xv) Provide assistance to other key related activities such as trainings, communication, cold chain; and
- (xvi) Manage other COVID-19 vaccination related tasks given by National EPI manager, national COVID-19 coordinator, regional coordinator or PEMT manager.

4. Regional coordinators for COVID-19 vaccination programme (4 national, 19 person-months each). The consultant shall have MD degree or equivalent with at least 3 years of experience in health-related projects. Non-medical degree with sufficient experience in health programme will be given the chance on the case by case basis. Experience in the field of EPI is preferred. The regional coordinator for COVID-19 vaccination programme is expected to perform mainly but not limited following tasks:

- (i) Coordinate COVID-19 related activities, resources, information and reporting in timely manner;
- (ii) Lead logistics arrangement and supply delivery of vaccine, non-vaccine including communication and registration materials;
- (iii) Focus on operations and logistics part of the COVID-19 vaccination programme in the region;
- (iv) Manage the flow of supply movements between national, regional and provincial levels;
- (v) Provide operational and technical supports to regional and concerned provincial teams;
- (vi) Regularly monitor the distribution (receiving and delivery) of COVID-19 vaccine and non-vaccines supplies;
- (vii) Ensure all records of COVID-19 related vaccination are kept and reported;
- (viii) Support regional and concerned provincial teams compile coverage reports and enter coverage onto the system established for the purpose by the MoPH;
- (ix) Ensure that the reports are up-to-date and available all the time, and progress reports are sent to national level in timely manner;
- (x) Provide feedback to concerned provinces of the issues raised, or disseminate key updates to concerned provinces when received from the national level or vice versa;
- (xi) Regularly review the program implementation process, analyzes risks and opportunities and timely update the national coordinator/team accordingly;
- (xii) Facilitate the collection, compilation and analysis of the coverage data and provides feedback to lower level as well as to national team;
- (xiii) Provide support to evaluations either during project implementation or post-introduction phase;
- (xiv) Support/facilitate provision of well screened monthly coverage and supply utilization reports and one comprehensive end project report to national team;
- (xv) Provide assistance to other key related activities such as trainings, communication, cold chain; and
- (xvi) Manage other COVID-19 vaccination related tasks given by National EPI manager, national COVID-19 coordinator or REMT manager.

5. Communication Consultant for COVID-19 Vaccine (national, 19 person-months). The consultant shall have MD or Master in Public Health or Communication field, advanced knowledge and Experience in Communication Field, advanced Computer skills, and advance Dari/Pashto/English knowledge. The overall aim of this post is to manage and coordinate all communication and demand generation activities related to COVID-19 vaccine. The specific tasks are:

- (i) Support and coordinate development of interactive mobilization tools, raising awareness and advocacy materials to CHWs and relevant partners on COVID-19 Vaccine;

- (ii) Coordinate orientation with teachers, religious leaders and health workers in consultation with BPHS implementers with the support of relevant directorates;
- (iii) Support the EPI in terms of organizing meetings with national and international organizations and MoPH Directorates related to COVID-19;
- (iv) Respond to International organizations and donors' emails requesting updates and information on COVID-19 communication activities;
- (v) Attend meetings and forums inside and outside the MoPH where EPI reporting and coordination is required;
- (vi) Establish and maintain good working relationships with relevant MoPH staff in order to work with EPI team to develop a strategic plan for COVID-19 vaccine communication and its implementation;
- (vii) Ensure mass media and special events (cultural, religious and recreational) involvement, IPC, development of IEC materials that provide key messages to communities in a culturally sensitive and attractive manner;
- (viii) Support and coordinate development of information packages using quotes and required information.
- (ix) Ensure regular monitoring and evaluation of COVID-19 Vaccine key communication activities.
- (x) Monitor and evaluate the community-based communication activities and work with other partners to review and update interventions accordingly.

B. Project Implementation Unit

6. Project Coordinator (national, 19 person-months). This consultant will be responsible for the overall coordination of GCMU with the individual consultants who will be recruited to augment the project implementation capacity for the project. He/She will be responsible for the overall delivery of the project. All the individual consultants hired under this project will report on day to day activities to the Project Coordinator.

1. Financial Management Specialist (national, 19 person-months). The consultant will have at least a bachelor's degree or equivalent in economics, accounting, business administration or related field. A minimum of 7 years of relevant experience in finance and budgeting is required. Professional accountancy qualification (CPA/CA/ACCA) an prior experience of working with development organization is an advantage. This consultant will support the budgeting, accounting, disbursement, reporting, and financial analysis of the project. The consultant will also provide capacity-building support and fiduciary risk monitoring, including compliance with audited project financial statement requirements. The financial management consultant will also prepare and support PIU in adopting written procedures covering PIU expenses as guidance on (i) qualifying expenses, (ii) authority limits, (iii) liquidation of advances, and (iv) payment review process. The financial management consulta will provide support on the project monitoring and MIS to be established by PIU.

2. Environmental Safeguards Specialist (national, 19 person-months). The consultant will have at least a bachelor's degree or equivalent in environmental science or related field. A minimum of 5 years of relevant experience in environmental safeguards related works in

Afghanistan and must be familiar with practices of multilateral financial institutions. The specific tasks are:

- (i) Conduct environmental safeguards due diligence in accordance with ADB's *Safeguard Policy Statement (SPS)*, 2009;
- (ii) Prepare environmental safeguard documents presenting the environmental impacts and mitigation measures of the proposed project following the SPS and government requirements and propose detailed implementation arrangements in compliance with the SPS and national legal policies on environmental safeguards issues and recommend measures to bring the gaps if found between SPS and national regulations;
- (iii) Prepare an environmental management plan and an environmental monitoring plan providing details of the likely costs associated with environmental monitoring. The environmental reports will be disclosed on ADB's website;
- (iv) Review the Government of Afghanistan, and executing agency policies, procedures and monitoring systems pertaining to environmental issues that may arise from the project implementation;
- (v) Discuss with the executing agency its corporate mandate and ascertain how it could address environmental safeguards issues through its corporate structure;
- (vi) Review policies that the executing agency has already put in place as part of its ongoing project implementation for projects supported by ADB and other donors, with a view to harmonize the requirements across agencies;
- (vii) Develop executing agency internal capacity for environmental due diligence;
- (viii) Provide input on the field of responsibility to inception, interim, draft, and other project reports.
- (ix) Prepare environmental reports and summaries for each project based on the environmental assessment requirements of ADB's policies/guidelines and any applicable procedures or guidelines for environmental assessment as required by the government, and ensure that the costs for implementation of recommended environmental management and monitoring plans and any capacity strengthening measures are sufficient and realistic;
- (x) Conduct public consultations and disclosure to affected persons, if any, as required by ADB and the government;
- (xi) Prepare or update documentation related to environmental assessment containing recommendations for appropriate environmental mitigation measures for identified significant impacts and mentoring plans to address these impacts, and assess measures that may be needed for the implementation of environmental management and monitoring plans;
- (xii) Prepare waste management plan in accordance with ADB's guidance note on managing infectious medical waste as well as in compliance with national waste management regulations;
- (xiii) Coordinate with the waste management firm in providing trainings, if needed, to medical/hospital staff, and other stakeholders on waste management plan;
- (xiv) Supervise and monitor environment management plan and report progress accordingly; and
- (xv) Perform any other related activity as may be reasonably requested by MOPH.

3. Social Safeguards Specialist (national, 19 person-months). This consultant will:

- (i) Identify current institutional strengths and capacity gaps and consult with the project stakeholders regarding grievances handling;

- (ii) Assist MOPH in establishing and publicizing grievance redress mechanisms (GRM) for each sub-project and ensure their functionality throughout project, and frequently liaise with each project's GRM and committees to further facilitate the resolution of grievances and maintain a database of all the grievances registered;
- (iii) Enhance GRM training manual on a regular basis, including assigning GRM tasks and training staff and grievance redress committees (GRCs), including community-level GRCs to handle grievances and preparing the proper scope of work for GRC members;
- (iv) Sort out all grievances with analyses of data, including categorization, logging and prioritization;
- (v) Provide progress updates and information to complainants about results of investigations and action taken;
- (vi) Provide capacity-building trainings, if needed, for MOPH staff on overall social safeguards issues;
- (vii) Assist, as necessary, with the logistical aspects of social safeguards-related learning events, including maintaining calendars of events and team schedules;
- (viii) Support the creation and maintenance of social safeguards-related knowledge products and databases, such as producing guidance materials and maintaining a database of good practice documents;
- (ix) Organize and develop databases of training materials for learning activities for MOPH staff on project social and environmental management and safeguards policies;
- (x) Provide timely advice to staff on all aspects of social safeguards processing procedures and disclosure requirements; and
- (xi) Provide progress updates and information to ADB on grievance handling mechanism.

4. Procurement Specialist (national, 19 person-months). The consultant will have at least a bachelor's degree or equivalent in economics, business administration, or related field. A minimum of 7 years of relevant experience in procurement and contract management is required. Prior working experience with the government and development organization with similar TOR is an advantage. The specific tasks are:

- (i) Assist and coordinate with the National Procurement Authority (NPA), MOF, and MOPH on procurement-related matters;
- (ii) Ensure that the procurement is carried in accordance with ADB's Procurement Policy and Regulations;
- (iii) Ensure that each part of purchasing request form is properly filled and signed and authorized by the respective signatories and or area managers before processing;
- (iv) Follow up with MOPH relevant departments to have requests for proposals and bidding documents approved and issued in a timely manner;
- (v) Prepare bidding documents and bid evaluation reports with the appointed committees;
- (vi) Evaluate bid proposals with the appointed committee;
- (vii) Issue addendums to bidders, as necessary;
- (viii) Prepare variations and amendments to the contracts, as necessary; and
- (ix) Announce responsibility of projects in news agents.

5. Contract Management Specialist (national, 19 person-months). The consultant will have at least a bachelor's degree or equivalent in engineering, social science, economics,

business administration, development studies or related field. A minimum of 7 years of relevant experience in contract management, project management, budgeting, planning, and coordination, is required. Prior experience of working with development organization is an advantage. The specific tasks are:

- (i) Closely work with the procurement specialist to process claims, if any, from the contractors or consultants;
- (ii) Verify variation orders or amendments to the contracts for MOPH approval;
- (iii) Maintain the register of claims correspondences, if any; and
- (iv) Prepare responses to the claims by the contractors and consultants for MOPH onward sending.

6. Accountant Specialist (national, 19 person-months). The consultant will have at least a bachelor's degree or equivalent in accounting, finance, business administration or related field. A minimum of 4 years of relevant experience in finance and accounting is required. Prior experience of working with development organization is an advantage. The specific tasks are:

- (i) Process contractor's payment certificate;
- (ii) Prepare and organize cash book;
- (iii) Record direct, commitment, reimbursement, letter of credit, and imprest fund payments in the ledgers;
- (iv) Check contractors and consultant invoices;
- (v) Reconcile payments with MOF's expenditure report;
- (vi) Reconcile bank Statements with replenishments;
- (vii) Prepare allotment, payment order, acquittal, and reallocation;
- (viii) Register payments in AFMIS and free balance;
- (ix) Follow up payments with Ministry of Finance and ADB;
- (x) Prepare documents for internal and external auditors;
- (xi) Prepare disbursement projections for ADB;
- (xii) Prepare progress and financial reports inputs for MOF and ADB;
- (xiii) Coordinate with logistics and procurement departments;
- (xiv) Monitor the processing of invoices and payment certificates;
- (xv) Provide inputs on the project reports; and
- (xvi) Perform any other related activity as may be reasonably requested by MOPH or ADB.

7. Monitoring and Evaluation Specialist (national, 19 person-months). The consultant will have at least a bachelor's degree or equivalent in economics, business administration or related field. A minimum of 7 years of relevant experience in monitoring and evaluation system is required. Prior working experience with development organizations and the government in with similar TORs will be an advantage. The specific tasks are:

- (i) Conduct regular field visits to monitor project activities;
- (ii) Collect data during project implementation;
- (iii) Prepare various reports to the governmental organizations;
- (iv) Enter data into monitoring and evaluation database;
- (v) Compile reports;
- (vi) Analyze data to identify the gaps and strengths;
- (vii) Participate in taking over to monitor the quality and process of taking over;
- (viii) Collect sex-disaggregated data, as feasible, on the progress of implementation of each gender action and target in the project gender action plan, and provide

- these information to MOPH for inclusion in progress reports;
- (ix) Prepare quarterly program monitoring reports for submission to MOPH and ADB;
- (x) Assist the gender team at PIU in developing monitoring and reporting mechanisms aligned with GAP indicators and targets. Monitor progress on key dimensions of projects such as GAP, environment impact, and other related social indicators as identified by the DMF;
- (xi) Prepare specific analysis and reports on the economic and social impact of the program activities at mid-term and end of project period;
- (xii) Conduct mid-term evaluation of progress and achievements of the project and identify areas and/or project activities that need to be improved, strengthened, including strategies to address problems and issues during the remaining period of project implementation;
- (xiii) Perform any other tasks as may be reasonably requested by MOPH and ADB.

14. **Administrative Specialist (national, 19 person-months).** The administrative specialist will have at least a bachelor's degree or equivalent in business administration, communication, general education or any other related fields; with a minimum of 5 years of general experience and 3 years of specific experience is required. In the meantime, prior working experience with government and development organizations is a plus point. The administrative specialist provides administrative and operational support services for the Grant Services Management Unit within MOPH. This includes coordinating the vaccination assistance project activities related to administration within ADB and government. The incumbent will report to the designated senior national officer. The specific tasks are:

- (i) Assist the project implementation unit with all necessary admin works
- (ii) Ensure all documents and correspondence produced are properly formatted, edited and submitted on time and in line with ADB and MOPH standards.
- (iii) Coordinate the implementation unit schedules by maintaining their calendars, arranging appointments, meetings, travel and accommodation as required and in accordance with ADB and MOPH procedures.
- (iv) Maintain related document records and files for the COVID Vaccine grant project.
- (v) Maintain computer-based information system for project administration matters.
- (vi) Assist in the administration of vaccine assistance project, including evaluations and drafting of correspondence, ensuring all incoming mails are logged, properly distributed and all outgoing mail promptly delivered.
- (vii) Ensure that project related logistical requirements are attended to, including facilitation of project related missions, meeting arrangement, transportation arrangements, etc.
- (viii) Liaise with ADB and other cross cutting agencies to facilitate and follow up on requests for administrative works.
- (ix) Coordinate with project implementation unit in the timely submissions of deliverables and provides backup support depending on other teammates workload.
- (x) Perform other duties as may be assigned and indicated in the incumbent's workplan.

15. **Gender and Social Development Specialist (national, 19 person-months).** The specialist should have an advanced degree in gender studies, public health, public administration, development studies, social sciences, or related field, with short courses on gender. The specialist should have at least 5 years' experience on mainstreaming gender in project management,

capacity building activities, and knowledge management in internationally funded and/or government-managed development projects, preferably in the field of public health. The specialist should have at least 2 years' experience in designing and conducting gender training. The specialist should have a demonstrated track record of timely delivery of high-quality outputs, excellent interpersonal skills, and good command of spoken and written English. The specific tasks are:

- (i) Design and conduct a two-hour gender orientation/training for MOPH and PIU staff to enhance their capacity in integrating gender in data collection, and project planning, monitoring, and reporting;
- (ii) Provide gender inputs in the development of the micro-plans for vaccine administration;
- (iii) Lead the implementation of the GAP, ensuring accurate data collection and proper documentation of results;
- (iv) Advise on the integration of gender indicators in the project monitoring system and regularly provide updated sex-disaggregated data to inform project reporting;
- (v) Provide guidance to PIU staff on the collection, consolidation, and analysis of sex-disaggregated data
- (vi) Conduct regular monitoring of the project's gender targets;
- (vii) Coordinate closely with relevant project experts and development partners to ensure gender representation in project related activities and gender sensitive messaging in training modules and knowledge products;
- (viii) Lead the report preparation on gender equality results at every project progress review.
- (ix) Participate, as needed, in project review missions, including but not limited to mid-term review mission and project completion mission;
- (x) Consolidate GAP updates of the project and submit quarterly reports to the PIU using ADB's GAP Monitoring Framework.
- (xi) Respond to request from gender focals of Afghanistan Resident Mission and ADB on any inquiries and request for additional data, as needed.

C. Consulting Firms

1. Waste management firm (national)

16. The specific tasks are: (i) Check if the existing medical waste disposal system can cater for the additional medical waste or not. Suitable recommendations will also be provided in the due diligence report; (ii) Monitor the waste management plan to ensure the medical waste is disposed as per the national health care waste management plan and other international guidelines. A corrective action plan may also be prepared to address any environmental non-compliances recorded during the monitoring; and (iii) Provide trainings to health care workers to increase capacity related with management of waste.

2. Auditing Firm (Independent Performance Auditor)

17. Though ADB's role in the vaccination plan is only up to the procurement of vaccine and transport to delivery points, the primary objective of this assignment is to monitor the performance of the program from procurement to distribution of the COVID-19 Vaccine in accordance with the National Plan for COVID-19 Vaccination.

18. **Objective of the assignment.** To conduct an independent performance audit on an annual basis. The performance audit is an evaluation of governance, financial accountability, and transparency, hereafter referred to as a "performance audit". This performance audit is required for a more comprehensive fiduciary assurance to ADB. The main objective of performance

auditing is constructively to promote economical, effective and efficient governance. It also contributes to accountability and transparency. The principles of economy, efficiency and effectiveness can be defined as follows³¹:

- (i) The principle of economy means minimizing the costs of resources. The resources used should be available in due time, in and of appropriate quantity and quality and at the best price.
- (ii) The principle of efficiency means getting the most from the available resources. It is concerned with the relationship between resources employed and outputs delivered in terms of quantity, quality and timing
- (iii) The principle of effectiveness concerns meeting the objectives set and achieving the intended results.

19. Performance auditing promotes accountability by assisting those with governance and oversight responsibilities to improve performance.

20. Performance auditing promotes transparency by affording parliament, taxpayers and other sources of finance, those targeted by government policies and the media an insight into the management and outcomes of different government activities.

21. **Scope of work.** The auditor's examination should include an evaluation of the systems, including internal controls, integrity risks, and overall operating procedures. An analysis of explanations submitted to the auditor and all information necessary to support the auditor's opinion and to construct the report of the auditor, shall be provided by responsible implementing agencies. The auditor assessment shall include, but not limited to, are as follows:

- (i) Economy. Whether the vaccine available in due time, in and of appropriate quantity and quality and at the best price.
- (ii) Efficiency. Whether all best available resources have been fully utilized for the project's intended purposes, and delivered to appropriate recipients.
- (iii) Effectiveness. Whether the targeted groups to receive the vaccine were completed and in a timely manner.

22. In undertaking the audit, the audit shall review the following documents³² (including any update to such documents)

- (i) Project documents, including but not limited to RRP, RAMP, PAM;
- (ii) Financial Management and Analysis of Projects of ADB for the Borrower;
- (iii) Legal Agreements (Grant agreements);
- (iv) ADB's Loan Disbursement Handbook, June 2017;
- (v) Monthly or quarterly activity reports (programmatic as well as financial);
- (vi) Important correspondence pertaining to implementation matters;
- (vii) Internal audit reports relevant to the expenditures or any systems, governance or other issue which impinges on the project/program;
- (viii) ADB's Procurement Policy and Regulations; Anticorruption Policy, Integrity Principles and Guidelines, and

³¹ ISSAI 3000: Fundamental Principles of Performance Auditing

³² Project documents are available at <http://www.adb.org/projects/documents>. ADB's guidelines are available at <http://www.adb.org/publications/guides>.

- (ix) National Plan for COVID-19 Vaccination in Afghanistan.

23. **Documentation and reporting.** All reports must be presented in the English language within 6 months following the end of the fiscal year. The auditors are expected to produce a report to ADB and should contain, at the minimum, the following information:

- (i) Background - Covering the objective, scope and history of the Project, the legal and governmental framework, information on cash and in-kind donations, including bank account details where transfers of donations were made from overseas and details on its use.
- (ii) Roles and Responsibilities -For maintaining records, preparing the financial statements, auditing the financial statements, etc.
- (iii) Audit objectives and Methodology used - Informing the type of work, agencies/institutions audited, type of transactions verified, procedures tested, etc.
- (iv) Findings - This part should cover the main findings and responses obtained.
- (v) Conclusion - This should contain the professional opinions based on the objectives and results of the audits, following applicable international auditing standards.
- (vi) Recommendations - This part should provide the recommended measures to help manage the Project.

24. **Staffing inputs.** The consultancy contract will be lump sum service delivery-based. The following experts are expected to be staffed: 1 lead auditor and 2 auditors.

3. Auditing Firm (Project Financial Statement Auditor)

25. **Purpose of the assignment.** To produce audited project financial statements (APFSs) for the ADB's COVID-19 Vaccine Support under the Asia Pacific Vaccine Access Facility for fiscal years 2021, 2022, and 2023 and up to end of winding-up period. The audit services will be contracted by the PMU.

a. Management Responsibility for Preparing Project Financial Statements

26. Management is responsible for preparing and fairly presenting the project financial statements, and for maintaining sufficient internal controls to ensure that the financial statements are free from material misstatement, whether due to fraud or error. In addition, management is responsible for ensuring that funds were used only for the purpose(s) of the project, for compliance with financial covenants (where applicable), and for ensuring that effective internal controls, including over the procurement process, are maintained. In this regard, management must:

- (i) Prepare and sign the Audited Project Financial Statements
- (ii) Prepare and sign a Statement of Compliance

27. Management must include the following in the Statement of Compliance:

- (i) That project financial statements are free from material misstatements including omissions and errors, and are fairly presented;

- (ii) That the borrower or executing agency has utilized the proceeds of the grant only for the purpose(s) of the project;
- (iii) That the borrower or executing agency was in compliance with the financial covenants of the legal agreement(s) (where applicable);
- (iv) That the advance fund procedure, where applicable, has been operated in accordance with the Asian Development Bank's (ADB) Loan Disbursement Handbook;
- (v) That adequate supporting documentation has been maintained to authenticate claims stated on the statement of expenditures (SOE), where applicable, for reimbursement of eligible expenditures incurred and liquidation of advances provided to the advance account; and
- (vi) That effective internal control, including over the procurement process, was maintained.

28. **Objectives of the audit of the project financial statements.** To enable the auditor to (i) express an independent and objective opinion as to whether the project financial statements present fairly, in all material respects, or give a true and fair view of the project's financial position, its financial performance and cash flows, and (ii) provide a reasonable assurance opinion over certain specific representations made in the Statement of Compliance.

b. Auditing Standards

29. The audit is required to be conducted in accordance with International Standards on Auditing (ISA). These standards require that the auditor comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the project financial statements are free from material misstatement. An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the project financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the project financial statements whether due to fraud or error. In making those risk assessments, the auditor considers the internal control relevant to the entity's preparation and fair presentation of the project financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the project financial statements

30. The standards to be applied will be documented in the project/loan documents, and will include:

- (i) International Standards on Auditing (ISA); and
- (ii) International Standards on Assurance Engagements (ISAE).

31. In complying with ISA, the auditor will pay particular attention to the following standards:

- (i) ISA 800 – Special Considerations – Audits of Financial Statements Prepared in Accordance with Special Purpose Frameworks.
- (ii) ISA 240 – The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements.

- (iii) ISA 250 – Consideration of Laws and Regulations in an Audit of Financial Statements.
- (iv) ISA 260 – Communication With Those Charged with Governance.
- (v) ISA 265 – Communicating Deficiencies in Internal Control To Those Charged with Governance and Management.
- (vi) ISA 330 – The Auditor’s Responses to Assessed Risks

c. Project Financial Reporting Framework

32. The auditor will verify that the project financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) promulgated by the International Public Sector Accounting Standards Board (IPSASB). The executing agency and/or implementing agency are responsible for preparing the project financial statements, not the auditor.

d. Audit Deliverables

Audited Project Financial Statements

33. An auditor’s opinion providing reasonable assurance over the project financial statements, and project financial statements comprising the following:

- (i) A statement of cash receipts and payments
- (ii) A statement of budgeted versus actual expenditures
- (iii) A summary Statement of Expenditures
- (iv) A statement of advance account
- (v) Significant accounting policies and explanatory notes to the Financial Statements, and
- (vi) Other Information and supplementary statement that would be useful for users or enhanced user understanding of the statement of Cash Receipt and payments, including, in particular, a reconciliation between the amounts shown as “received from ADB” and the actual expenditures incurred.

Reasonable Assurance Opinion over the Use of Grant Proceeds and Compliance with Financial Covenants

34. The auditor will provide a reasonable assurance opinion following ISAE 3000 “Assurance Engagements other than Audits or Reviews of Historical Financial Information” for the following confirmations provided by Management in the Statement of Compliance:

- (i) That the proceeds of the grant were used only for the purpose(s) of the project; and
- (ii) That the borrower or executing agency was in compliance with the financial covenants of the legal agreement(s), where applicable.

35. The auditor will outline the degree of compliance for each of the financial covenants in the grant agreement.

Management Letter

36. The auditor will provide a management letter containing, at a minimum, the following:
- (i) Any weaknesses in the accounting and internal control systems that were identified during the audit, including any irregularity in the use of the advance fund and statement of expenditures (SOE) procedures (where applicable);
 - (ii) Any identified internal control weaknesses related to the procurement process such as, over the bidding, evaluation and contract management domains;
 - (iii) Recommendations to rectify identified weaknesses;
 - (iv) Management's comments on the audit recommendations along with the timeframe for implementation;
 - (v) The status of significant matters raised in previous management letters;
 - (vi) Any other matters that the auditor considers should be brought to the attention of the project's management; and
 - (vii) Details of any ineligible expenditure³³ identified during the audit. Expenditure is considered ineligible if it refers to (i) expenditures incurred for purposes other than the ones intended under the legal agreement(s); (ii) expenditures not allowed under the terms of the legal/financing agreements; and (iii) expenditures incurred in violation of applicable government regulations.
 - (viii) Matters that have come to the auditor's attention during the course of the audit which have a significant impact on project implementation
 - (ix) Significant matters that the auditor considers should be brought to ADB's attention

Specific Considerations

37. The auditor will, during the course of the audit, pay particular attention to the following:
- (i) The use of external funds in accordance with the relevant legal and financing agreements;
 - (ii) The provision of counterpart funds in accordance with the relevant agreements and their use only for the purposes intended;
 - (iii) The maintenance of proper books and records;
 - (iv) The existence of project fixed assets and internal controls related thereto, if any;
 - (v) Where the audit report has been issued under ISA 800 or ISSAI 1800, it shall include the mandatory Emphasis of Matter paragraph alerting users of the audit report that the project financial statements are prepared in accordance with a special purpose framework and that, as a result, the project financial statements may not be suitable for another purpose. The auditor shall include this paragraph under an appropriate heading;
 - (vi) Where reasonable assurance has been provided using ISAE 3000, the assurance report must contain, among others:
 - A statement that the engagement was performed in accordance with ISAE 3000;
 - Subject matter;
 - Criteria for measurement;
 - A summary of the work performed; and
 - The auditor's conclusion.
 - (vii) The auditor should comment on the project's accounting policies, and confirm the extent to which the agreed project accounting policies have been applied. In

³³ If the auditor reports any ineligible expenditure in the management letter, the details of the findings should include the funding source to which the observation relates.

particular, the auditor should note the impact on the APFS arising from any material deviations from the agreed accounting standards. The auditor should also comment on any accounting policy changes, either during a fiscal year, or from one year to another.

- (viii) On the advance account procedure (where applicable), audit procedures are planned and performed to ensure (a) the advance account (and any sub-accounts) has been managed in accordance with ADB's Loan Disbursement Handbook, (b) the cash balance of the advance account (and any sub-accounts) is supported by evidence, (c) the expenditures paid from the advance account (and any sub-accounts) comply with the approved project purpose and cost categories stipulated in the grant agreement, and (d) the amount of expenditures paid from the advance account (and any sub-accounts) comply with disbursement percentages stipulated in the grant agreement. The auditor must form an opinion on whether the Advance Account was used in compliance with required ADB procedures (e.g., those of ADB), and the fairness of the presentation of Advance Account activity and the year-end balance;
- (ix) Adequate supporting documentation has been maintained to authenticate claims stated in the SOE for reimbursement of eligible expenditures incurred and liquidation of advances provided to the advance account (where applicable);
- (x) On the SOE procedure (where applicable), audit procedures are planned and performed to ensure that (a) the SOEs have been prepared in accordance with ADB's Loan Disbursement Handbook, (b) the individual payments for expenditures stated in the SOE are supported by evidence, (c) the expenditures stated in the SOEs comply with the approved project purpose and cost categories stipulated in grant agreement, and (d) the amount of expenditures stated in the SOEs comply with disbursement percentages stipulated in the grant agreement. The annual audit report should include a separate paragraph commenting on the accuracy and propriety of expenditures withdrawn under SOE procedures, and the extent to which ADB can rely on those SOEs as a basis for credit disbursement;
- (xi) On record keeping, whether all necessary supporting documents, records, and accounts have been kept in respect of all project activities, with clear linkages between the accounting records and the APFS. This will include: (i) computation and recalculation, including checking the mathematical accuracy of estimates, accounts, or records; (ii) reconciliation, including reconciling related accounts to each other, subsidiary records to primary records and internal records to external documents; and (iii) tracing, including tracing journal postings, subsidiary ledger balances, and other details to corresponding general ledger accounts or trial balances;
- (xii) On internal control system, assessment on the adequacy of the project financial management systems, including internal controls, including whether: (i) proper authorizations are obtained and documented before transactions are entered into; (ii) accuracy and consistency are achieved in recording, classifying, summarizing and reporting transactions; (iii) reconciliations with internal and external evidence are performed on a timely basis by the appropriate level of management; (iv) balances can be confirmed with external parties; (v) adequate documentation and an audit trail is retained to support transactions; (vi) transactions are allowable under the agreements governing the project; (vii) errors and omissions are detected and corrected by project personnel in the normal course of their duties, and management is informed of recurring problems or weaknesses; (viii) management does not override the normal procedures and the internal control

- structure; and (ix) assets are property accounted for, safeguarded and can be physically inspected; and
- (xiii) Any weaknesses in internal controls over the procurement process.

38. All reports must be presented in the English language within 6 months following the end of the fiscal year.

39. Public disclosure of the project financial statements, including the auditor's opinion on the audited project financial statements, will be guided by ADB's Access to Information Policy (2018). After review, ADB will disclose the audited project financial statements and the opinion of the auditor on the audited project financial statements no later than 14 calendar days of ADB's confirmation of their acceptability by posting them on ADB's website. The management letter and the additional auditor's opinions will not be disclosed³⁴.

40. **Staffing inputs.** The consultancy contract will be lump sum service delivery-based. The following experts are expected to be staffed: 1 lead auditor and 2 auditors.

e. Other Matters

Statement of Access

41. The auditor will have full and complete access, at all reasonable times, to all records and documents including books of account, legal agreement(s), bank records, invoices and any other information associated with the project and deemed necessary by the auditor.

42. The auditor will be provided with full cooperation by all employees of Ministry of Public Health and the project implementing units, whose activities involve, or may be reflected in, the annual project financial statements. The auditor will be assured rights of access to banks and depositories, consultants, contractors and other persons or firms hired by the employer.

Independence

43. The auditor will be impartial and independent from any aspects of management or financial interest in the entity or project under audit. In particular, the auditor should be independent of the control of the entity. The auditor should not, during the period covered by the audit, be employed by, or serve as director for, or have any financial or close business relationship with the entity. The auditor should not have any close personal relationships with any senior participant in the management of the entity. The auditor must disclose any issues or relationships that might compromise their independence.

Auditor Experience

44. The auditor must be authorized to practice in the country and conform to the International Standards on Auditing (ISA). The auditor must be well-established and reputable. The auditor should have adequate staff, with appropriate professional qualifications and suitable experience, including experience in auditing the accounts of entities comparable in nature, size and complexity to the entity whose audit they are to undertake. Prior to commencement of project audits, the

³⁴ This type of information would generally fall under public communications policy exceptions to disclosure. ADB. 2018. *Access to Information Policy*.

auditor will discuss and confirm with the Ministry of Finance their understanding of the documents and process flows. The Auditor should also have prior minimum 10 Year experience of conducting audits within a government framework or multi- lateral agency project accounts.

45. To this end, the auditor is required to provide curriculum vitae (CV) of the personnel who will provide the opinions and reports, together with the CVs of managers, supervisors and key personnel likely to be involved in the audit work. These CVs should include details of audits carried out by these staff, including ongoing assignments.