

Project Administration Manual

Project Number: 55078-001
June 2021

Proposed Grant
Republic of Tajikistan: 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
MCHICP	–	Maternal and Child Health Integrated Care Project
MOF	–	Ministry of Finance
MOHSP	–	Ministry of Health and Social Protection of the Population
NDVP	–	National Deployment and Vaccination Plan
PAG	–	project administration group
TWG	–	technical working group
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 Health and Social Protection of the Population of the Republic of Tajikistan 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 Health and Social Protection of the Population 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),¹ to help address Tajikistan's coronavirus disease (COVID-19) challenges. The project will provide the Government of Tajikistan with financing for coronavirus disease (COVID-19) vaccine procurement and logistics, and capacity strengthening activities through the APVAX. Tajikistan has met all APVAX access criteria in terms of (i) demonstrated adverse impacts of COVID-19; (ii) completed needs assessment and national vaccination allocation plan; (iii) incremental waste management plan; and (iv) Governor's letter issued to ADB. The project investment component under APVAX will be utilized. The project will support the implementation of the National Deployment and Vaccination Plan (NDVP) to introduce COVID-19 vaccines in Tajikistan² in line with Strategy 2030 of the Asian Development Bank (ADB).³ The project is aligned with the following operational priorities of Strategy 2030: (i) 1: tackling remaining poverty and reducing inequalities by increasing access to COVID-19 vaccines of those most at risk; (ii) 2: accelerating progress in gender equality by creating skilled jobs for women; and (iii) 7: fostering regional cooperation and integration by breaking the chain of COVID-19 transmission in Asia and the Pacific.⁴

2. **Impact and Outcome.** The project is aligned with the following impacts: (i) vulnerable groups are protected from morbidity and mortality caused by COVID-19;⁵ and (ii) the spread of the severe acute respiratory syndrome coronavirus 2 (SARS-CoV-2) is reduced⁶ and confidence of citizens restored.⁷ The project's outcome is priority populations are vaccinated against COVID-19.⁸ The project outputs are described below.

3. **Output 1. COVID-19 vaccine procured and delivered to designated points.** The project will provide financing to procure vaccines through COVID-19 Vaccines Global Access (COVAX) Advance Market Commitment (AMC) with support from United Nations Children's Fund (UNICEF) as the procurement agent through a turnkey service⁹. The project will

¹ The proposed project was prepared under the One ADB approach following streamlined business processes outlined in the APVAX policy paper [R195-20]. ADB. 2020. [ADB's Support to Enhance COVID-19 Vaccine Access](#). Manila.

² Under the NDVP, the government aims for functional immunity through the vaccination of 62.5% of the population (e.g., all those above the age of 18). The total cost estimate for the implementation of the NDVP is \$99 million. The amount includes the requirements for all NDVP components, including vaccines and injection supplies, with an estimated cost of \$7 per dose. The NDVP will be funded through various sources, including the government; COVID-19 Vaccines Global Access (COVAX); and Gavi, the Vaccine Alliance (Gavi), channeled through the United Nations Children's Fund (UNICEF) and WHO. Other donors include ADB, the Agha Khan Foundation and World Bank. There is a funding gap of around \$32.5 million and the government is under discussion with other development partners to fill the gap.

³ Republic of Tajikistan, Ministry of Health and Social Protection of the Population (MOHSPP). 2021. *National Deployment and Vaccination Plan*. December; ADB's strategic approach in Tajikistan is defined in the upcoming country partnership strategy for 2021–2025. ADB. 2018. [Strategy 2030: Achieving a Prosperous, Inclusive, Resilient, and Sustainable Asia and the Pacific](#). Manila.

⁴ Contribution to Strategy 2030 Operational Priorities (accessible from the list of linked documents in Appendix 2).

⁵ MOHSPP. 2021. *National Deployment and Vaccination Plan for the Introduction of COVID-19 Vaccines in the Republic of Tajikistan*. Dushanbe.

⁶ SARS-CoV-2 is the virus that causes COVID-19.

⁷ ADB. 2020. [ADB's Support to Enhance COVID-19 Vaccine Access](#). Manila.

⁸ The design and monitoring framework is in Appendix 1.

⁹ Gavi launched COVAX-AMC in June 2020. It is an innovative financing instrument that aims to support the participation of 92 low- and middle-income economies in COVAX, which enables them to access donor-funded doses of safe and effective COVID-19 vaccines. Together with support for country readiness and delivery, COVAX AMC will ensure that the most vulnerable in all countries can be protected in the short term, regardless of income level (S. Berkley. [The Gavi COVAX AMC Explained](#). Gavi). As a beneficiary of COVAX AMC, Tajikistan is eligible to receive

support procurement of about 3 million doses (assuming 2 doses per person), which will be sufficient to vaccinate more than 1.3 million people or about 14% of the population. The expenditure items will include (i) vaccines that meet any of the eligibility requirements of the APVAX policy,¹⁰ including advance payments; (ii) safety boxes, syringes, and other items required to administer the vaccines; and (iii) international and national logistics and related services required to transport vaccines from the place of purchase to national, regional, and district health facilities.

4. **Output 2. Vaccination program implementation capacity strengthened.** The output will help strengthen the Ministry of Health and Social Protection of the Population's (MOHSPP) capacity to effectively and efficiently manage procurement and delivery of COVID-19 vaccines, and develop and conduct information, education, and communication campaigns and outreach programs with tailored messages for the different target groups using gender- and age-sensitive approaches. The capacity-strengthening activities will be coordinated with regional technical assistance under the Central Asia Regional Economic Cooperation (CAREC) framework to support information and knowledge sharing with other CAREC member countries.¹¹ Consultant support will be provided to help the MOHSPP's PAG on project management and coordination; procurement; financial management and disbursement; gender mainstreaming; monitoring and evaluation; performance and financial audits; waste management; and impact assessment, including a satisfaction survey among vaccine recipients.

5. **ADB value addition.** ADB is the largest multilateral development partner of Tajikistan and a critical partner in the health sector. COVID-19 brought significant social and economic impacts to the Tajiks, with the economy contracting from 7.5% in 2019 to 4.5% in 2020. In 2020, the government has approved countercyclical assistance equal to 4.5% of GDP, where ADB contributed through the COVID-19 Active Response and Expenditure Support Program for \$50 million¹² to provide relief to the ailing economy. ADB has also provided \$2.5 million grant through the Asia Pacific Disaster Response Fund¹³ for the procurement of essential supplies and medical equipment including test kits and goods associated with clinical management of COVID-19 patients. An additional of around \$1 million was also provided for the quick purchase of medical supplies and personal protective equipment for the healthcare staff in the country sourced from a regional technical assistance¹⁴ and reallocation from the ongoing Maternal and Child Health Integrated Care Project (MCHICP).¹⁵ Through these targeted assistance in 2020, ADB has established monitoring mechanisms to ensure that its support covers the most vulnerable groups of society and promotes gender-sensitive approaches.

6. With the global health interconnectedness highlighted by the COVID-19 pandemic, the call for regional approaches is heightened. Through the CAREC Program, ADB has also been facilitating regional dialogue and knowledge sharing on mitigating risks at the borders, among

vaccines for 20% of the population. In March 2021, 192,000 of the 624,000 expected doses of AstraZeneca vaccines under the COVAX facility have been delivered to Tajikistan. As of May 2021, about 74,000 individuals have been vaccinated with at least one dose.

¹⁰ Eligibility of vaccines for APVAX financing will adhere to criteria in para. 29 (including footnotes 28, 29, and 30) of the APVAX policy paper (footnote 6)

¹¹ ADB. 2020. [Regional: Addressing Health Threats in Central Asia Regional Economic Cooperation Countries and the Caucasus](#). Manila.

¹² 2020. ADB. [Proposed Countercyclical Support Facility Grant Republic of Tajikistan: COVID-19 Active Response and Expenditure Support Program](#). Manila.

¹³ ADB. 2020. [COVID-19 Emergency Response Project](#). Manila

¹⁴ ADB. 2020. [Regional Support to Address the Outbreak of Coronavirus Disease 2019 and Potential Outbreaks of Other Communicable Diseases](#). Manila.

¹⁵ 2018. ADB. [Maternal and Child Health Integrated Care Project](#). Manila.

others. Further supporting the government's efforts is a crucial value addition which allows for a holistic ADB support to fight COVID-19 both at the national and regional levels. ADB's involvement in health is not siloed in vaccination—it is a main partner of the health sector in Tajikistan, with an ongoing MCHICP project (\$32 million) that focuses on healthcare integration and health systems strengthening. The MCHICP project has innovative components that pilot critical interventions in maternal and child health. For instance, the behavior change communication (BCC) component of the project has a prospective impact evaluation design to rigorously examine what route of information campaigns which is most effective in routine immunization for children¹⁶. Lessons from these experiments and implementation experience will be incorporated in the design of BCC and social mobilization campaigns for COVID-19 vaccines, as well as future health operations in Tajikistan. To further strengthen and coordinate regional actions in addressing health threats in the region, ADB is also facilitating and supporting the establishment of a health sector working group in CAREC along with the development of a CAREC health strategy 2030. Through ADB's support the national-regional linkages of health initiatives would be further reinforced. Sustained support to the health sector is also a good platform to pursue ADB's gender mainstreaming efforts given the significant role and participation of women in the sector.

II. IMPLEMENTATION PLANS

A. Project Readiness Activities

Table 1: Project Readiness Activities

Indicative Activities	Months					Responsible Individual/Unit/Agency/ Government
	Apr 2021	May 2021	Jun 2021	Jul 2021	Aug 2021	
Advance contracting actions	x	x	x	x		MOHSPP and ADB
Retroactive financing actions		x	x	x	x	MOF and MOHSPP
Project implementation arrangements established		x				MOF, MOHSPP, and ADB
ADB Board approval			x			ADB
Grant signing			x			ADB and MOF
Ratification of the grant agreement				x		MOF, MOJ, TAJ Office of the President, Parliament
Government legal opinion provided				x		MOF, MOJ, and ADB
Government budget inclusion			x			MOF
Grant effectiveness				x		ADB

ADB = Asian Development Bank, MOF = Ministry of Finance, MOHSPP = Ministry of Health and Social Protection of the Population, MOJ = Ministry of Justice, TAJ = Tajikistan.
Source: Asian Development Bank.

¹⁶ Numerous studies and reports ([BMC Pregnancy and Childbirth](#) and [Drivers of Contraception in Tajikistan: Poverty, Religion, and Mothers-in-law](#)) show that mothers-in-law act as heads of households and have significant impact on health seeking behaviors of new mothers and babies in Tajikistan. This dynamic will potentially have impact on demand for COVID-19 vaccines, and this is further compounded by false rumors of the COVID-19 vaccine on fertility. The findings from the impact evaluation of the MCHICP project will help the government of Tajikistan in designing effective social mobilization and communications campaigns to ensure strong uptake of vaccines.

Activities		2021				2022				2023			
		Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
B Project Management Activities													
1	Recruit PAG staff and consultants (Q2-Q3 2021)												
2	Establish data collection systems are in place to report on DMF indicators, including collection of sex-disaggregated and gender-related information relevant to the Gender Equality and Social Inclusion Action Plan (Q3 2021 to Q4 2022)												
3	Monitor implementation of the Standard Operating Procedure “The procedure for disposal of medical waste after vaccination against COVID-19” (Q4 2021-Q4 2022)												
4	Prepare annual audits (financial and performance) and quarterly progress reports (Q3 2021 to Q2 2023)												
5	Conduct midterm review (Q2 2022)												
6	Prepare project government completion report (Q2 2023)												

ADB = Asian Development Bank, COVID-19 = coronavirus disease, EA = executing agency, MOHSPP = Ministry of Health and Social Protection of the Population of Tajikistan, PAG = project administration group, Q = quarter, TOR = terms of reference, 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 MOHSPP 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 Health and Social Protection of the Population of Tajikistan (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) Oversee overall project implementation and ensure delivery of outputs. (iii) Sign contracts with UNICEF for procurement and logistics of vaccines and be responsible for contract management. (iv) Ensure timely and efficient completion of project. (v) Ensure necessary coordination with the National inter-ministerial COVID-19 Task Force, RCIP and RHLC on the vaccination plan and deployment, and on the delivery of the social mobilization and inter-personal communication training program. (vi) Ensure coordination with other concerned government agencies and development partners. (vii) Ensure that PAG is fully staffed and functional during the entire period of implementation. (viii) Ensure compliance with grant covenants including safeguards and gender requirements, ADB's Procurement Policy and regulations. (ix) Manage advance account in accordance with ADB disbursement procedures. (x) Submission of training plan and implementation on social mobilization and inter-personal communication, with periodic updates. (xi) Submission of Audited Project Financial Statement to ADB. (xii) Submission of annual Performance Audit to ADB.
Project Administration Group in the Ministry of Health and Social Protection (implementing agency)	<ul style="list-style-type: none"> (i) Coordinate the overall vaccination rollout and related training program on social mobilization and inter-personal communication. (ii) Conduct day-to-day implementation of the project. (iii) Support MOHSPP in the preparation of necessary project-related reports. (iv) Coordinate at the regional, provincial and health clinic levels on project-related requirements. (v) Coordinate with the National Inter-ministerial COVID-19 Task Force, RCIP and RHLC for vaccination plan and social mobilization and interpersonal communication trainings.
ADB	<ul style="list-style-type: none"> (i) Project financing (ii) Supervise MOHSPP 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

Project Implementation Organizations	Management Roles and Responsibilities
	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 MOHSPP; (c) reviewing progress reports and other reporting requirements submitted by MOHSPP; (d) disclosing project information to the public; (e) fielding review missions; and (f) facilitating knowledge sharing.

ADB = Asian Development Bank, MOF = Ministry of Finance, MOHSPP = Ministry of Health and Social Protection of the Population of Tajikistan, PAG = project administration group, RHLC = Republican Healthy Lifestyle Center, RCIP = Republican Center for Immunoprophylaxis, TOR = terms of reference, UNICEF = United Nations Children's Fund.

Source: Asian Development Bank.

7. The project's oversight and implementation arrangements are anchored on the government's governance structure. The project will be guided by the directives of the national multi-sectoral COVID-19 Task Force chaired by the Prime Minister. The MOHSPP has the overall mandate to implement the NDVP. The responsibility for strategic decision-making on COVID-19 vaccine introduction is under the NITAG, with members from the State Sanitary Epidemiological Surveillance Service, the RCIP, the Republican Healthy Lifestyle Center, and the Republican Center for Medical Statistics and Information. Development partners such as ADB, the Aga Khan Foundation, Gavi, UNICEF, WHO, and the World Bank will meet regularly to ensure timely implementation of the NDVP. The well-established country-wide institutional mechanisms will be used to execute the vaccination plan. The RCIP is mandated to coordinate and implement immunization-related activities, including planning, implementation, monitoring, and evaluation. The vaccines will be delivered throughout the country, from the central vaccine store in Dushanbe to 5 regional zones, 63 district stores, 888 rural health centers, 52 district health centers, 48 city health centers, 22 family medicine centers, 13 family medicine ambulatories, 20 medical posts, and 1,742 health houses.

8. MOHSPP, who has the oversight role for the implementation of the country's NDVP, is the project's executing agency (EA). The existing project administration group (PAG) of the MCHICP under MOHSPP will be augmented with additional consultants and will be the implementing agency (IA), headed by a Project Director to be appointed by the government. The Project Director will be supported by a national coordinator and six regional coordinators to be engaged under the project as PAG staff. The PAG will ensure suitable coordination with the RCIP who will oversee the overall vaccination program, including the necessary social mobilization and interpersonal training in collaboration with RHLC. RCIP will provide the overall plan and RHLC will conduct the trainings.

9. To supplement PAG's staff and skills mix and contribute to the delivery of the envisaged activities under both outputs, consultants (individual and firm) will be engaged. Essential consultant support will be engaged as PAG staff to cover work on gender, procurement, financial management and disbursement, monitoring and evaluation, waste management, coordination and translation/interpretation. The gender and monitoring and evaluation specialists will also support RCIP and RHLC in the delivery of the social mobilization and interpersonal communication training program. A performance auditing firm will be hired to ensure a comprehensive fiduciary assurance to the ADB on the overall project delivery. A financial audit firm will also be hired to review project financial statements and prepare audit reports and related documents as detailed in Section V herein. A consulting firm will also be engaged to handle the

impact assessment/third-party monitoring, including a satisfaction survey among vaccine recipients. Due to the nature of the emergency situation, tight global markets, and the need to procure the COVID-19 vaccines quickly, the procurement could involve suppliers from non-ADB member countries, and, at government request, ADB will apply universal procurement.¹⁷

10. The well-established country-wide institutional mechanisms would be used to execute the vaccine implementation plan. At the national level, the state institution, RCIP is mandated to coordinate and implement immunization-related activities including planning, implementation, monitoring and evaluation. At the local level, regional branches of RCIP, district level immunization centers and healthcare facilities are in place. The delivery of the vaccines to the population will be done from the central vaccine store in Dushanbe, to its 5 regional zones, 63 district stores, 888 rural health centers, 52 district health centers, 48 city health centers, 22 family medicine centers, 13 family medicine ambulatories, 20 medical posts, and 1,742 health houses. Collaboration with relevant development partners will be done through Tajikistan's Development Coordination Council (DCC) platform to which ADB actively participates.

11. For data reporting, the "bottom-up" approach will be applied, from primary healthcare facilities up to the national level. MOHSPP will utilize the World Health Organization (WHO) and European Centre for Disease Prevention and Control (ECDC) Joint Weekly Data Collection Facility on COVID-19 Vaccine Distribution and Vaccine Coverage. The data collection will use The European Surveillance System (TESSy) online software, which has been a tool in monitoring vaccination process in WHO-member countries.

B. Key Persons Involved in Implementation

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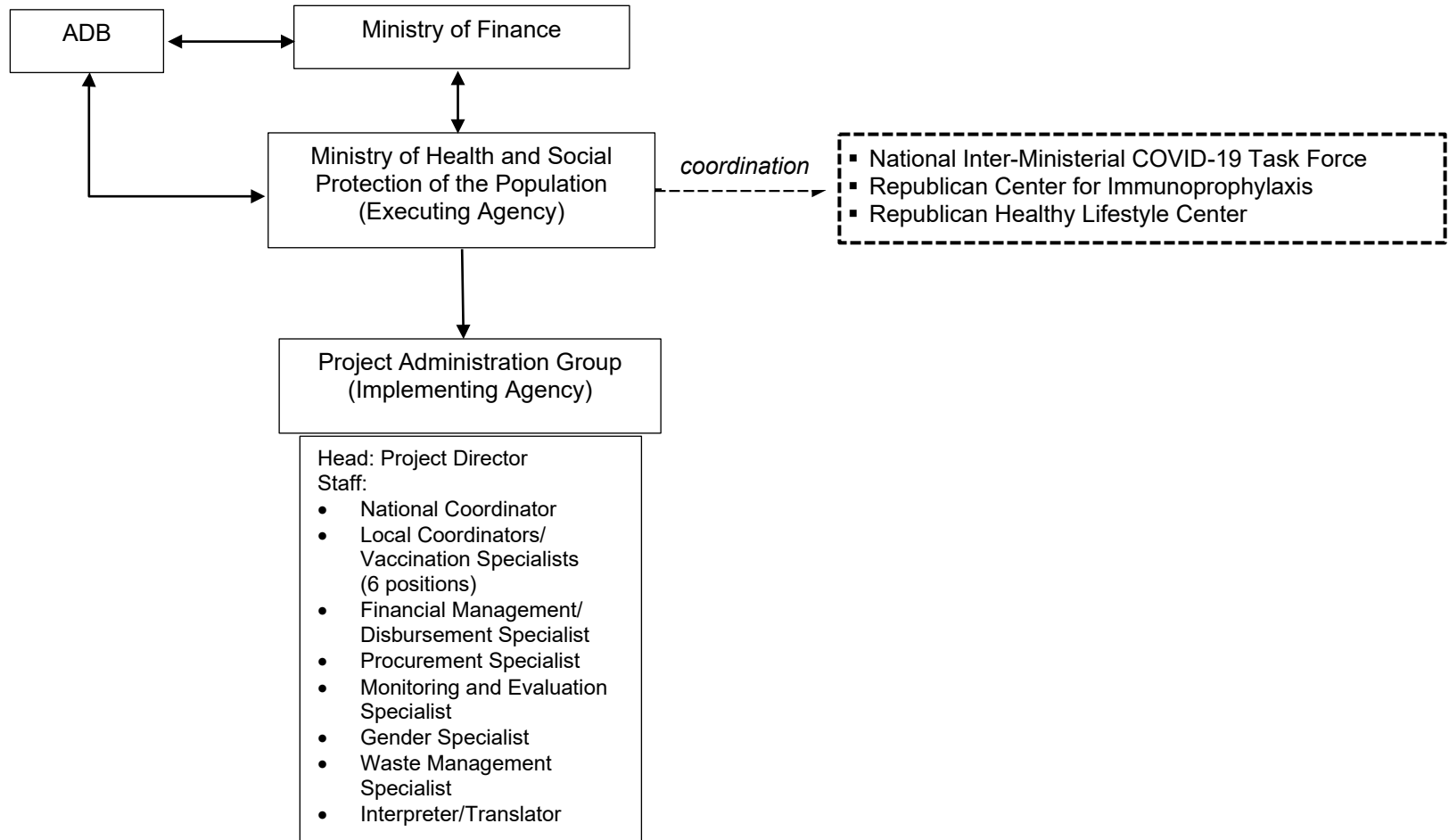
¹⁷ ADB. 2020. [ADB's Comprehensive Response to the COVID-19 Pandemic](#). Manila.

Mission Leaders

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C. Project Organization Structure



IV. COSTS AND FINANCING

A. Cost Estimates Preparation and Revisions

12. The overall grant is \$25 million coming from ADF country allocation for \$20 million and the ADF 13 Expanded Disaster and Pandemic Response Facility (DRF+) for \$5 million. The project cost includes price and physical contingencies, taxes and duties. The government is expected to provide counterpart support equivalent to \$1.8 million which includes office accommodation and taxes and duties exemption for vaccines, office space for PAG and counterpart staff. 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 ^a	25.0	93.3
Government of Tajikistan ^b	1.8	6.7
Total	26.8	100.0

ADF = Asian Development Fund.

^a The project will be funded by freed-up ADF grant resources (\$20 million) from the re-programming of an upcoming project, and the Expanded Disaster and Pandemic Response Facility (DRF+) grant (\$5 million).

^b Government in-kind contribution includes taxes and duties exemption for vaccines (including ancillary goods and transportation costs), office space, and counterpart staff.

Sources: Asian Development Bank and Government of Tajikistan.

Table 5: Summary Cost Estimates
(\$ million)

Item	Amount ^a
A. Base Cost^b	
1. Output 1: COVID-19 vaccines procured and delivered to designated points	23.0
2. Output 2: Vaccine program implementation capacity strengthened	1.2
Subtotal (A)	24.2
B. Contingencies^c	2.6
Total (A+B)	26.8

Note:

^a Numbers may not sum precisely due to rounding. In early 2021 prices as of 23 March.

^b Includes taxes and duties of \$1.41 million. Of this, the government will finance \$1.37 million by taxes and duties exemption, excluding income tax on individuals and legal entities.

^c Physical contingencies computed at 7.1% for all cost categories. Price contingencies are calculated based on escalation rates for domestic and international costs estimated for Tajikistan, 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 8.5% for 2021 and 7.0% for each year from 2022 - 2023.

Source: Asian Development Bank.

B. Key Assumptions

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

- (i) Exchange rate: \$1.00 = TJS11.31 as of 18 March 2021.

- (ii) Price contingencies are calculated based on escalation rates for domestic and international costs estimated for Tajikistan. 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 8.5% for 2021 and 7% for each year from 2022–2023.
- (iii) Vaccine cost is estimated at USD 7/dose.
- (iv) In-kind contributions were calculated using market rates and by applying Tajikistan 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 Vaccine purchased and delivered ^a	23.06	-	23.06	95.2%
2 Consulting services ^b	-	0.14	0.14	0.6%
3 Training	0.10	0.05	0.15	0.6%
4 Furniture and equipment	-	0.03	0.03	0.1%
Subtotal (A)	23.16	0.22	23.37	96.5%
B. Recurrent Costs				
Project management	-	0.85	0.85	3.5%
Subtotal (B)	-	0.85	0.85	3.5%
C. Total Base Cost (A+B)	23.16	1.07	24.23	100.0%
D. Contingencies				
1 Physical	1.65	0.06	1.71	7.1%
2 Price	0.73	0.13	0.87	3.6%
Subtotal (D)	2.39	0.19	2.57	10.6%
Total Project Cost (C+D)^c	25.54	1.26	26.80	110.6%

^a Includes vaccine, syringe, ancillary and related items.

^b Consulting services includes audit cost of \$0.08 million. Of this, the cost for audit firm is \$0.02 million and for performance auditor firm, \$0.06 million (before tax exemption).

^c Includes Government's in-kind contribution which is equivalent to \$1.8 million.

Source: Asian Development Bank.

D. Allocation and Withdrawal of Grant Proceeds

Table 7: Allocation and Withdrawal of Funds

Item	Total amount allocated for ADB Financing (\$)	ADB Financing % and Basis for Withdrawal from the Grant Account
1 Eligible Vaccines, ancillary equipment and transportation ***	21,807,317	100% of total expenditure claimed * **
2 Consulting services, training, equipment and furniture, project management	773,985	100% of total expenditure claimed**
3 Unallocated	2,418,699	
Total	25,000,000	

* Inclusive of import processing fee

** Exclusive of taxes and duties, except income tax on individuals and legal entities, imposed within the territory of the Recipient.

*** Subject to the condition for withdrawal described in paragraph 21.

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 Vaccine purchased and delivered	21.81	95%	1.25	5%	23.06	1.25
2 Consulting services	0.12	85%	0.02	15%	0.14	0.02
3 Training	0.13	85%	0.02	15%	0.15	0.02
4 Furniture and equipment	0.02	85%	0.00	15%	0.03	0.00
Subtotal (A)	22.08	94%	1.30	6%	23.37	1.30
B. Recurrent Costs						
Project Management	0.51	59%	0.35	41%	0.85	0.11
Subtotal (B)	0.51	59%	0.35	41%	0.85	0.11
C. Total Base Cost (A+B)	22.58	93%	1.64	7%	24.23	1.41
D. Contingencies						
Physical	1.61	94%	0.10	6%	1.71	-
Price	0.81	93%	0.06	7%	0.87	-
Subtotal (D)	2.42	94%	0.16	6%	2.57	-
Total Project Cost (C+D)	25.00	93%	1.80	7%	26.80	1.41

Source: Asian Development Bank.

F. 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 Vaccine purchased and delivered	23.06	23.06	100%	-	0.0%	
2 Consulting services	0.14	-	0.0%	0.14	100.0%	
3 Training	0.15	-	0.0%	0.15	100.0%	
4 Furniture and equipment	0.03	-	0.0%	0.03	100.0%	
Subtotal (A)	23.37	23.06	98.6%	0.32	1.4%	
B. Recurrent Costs						
Project management	0.85	-	0.0%	0.85	100.0%	
▫ Subtotal (B)	0.85	-	0.0%	0.85	100.0%	
C. Total Base Cost (A+B)	24.23	23.06	95.2%	1.17	4.8%	
D. Contingencies						
Physical	1.71	1.63	95.2%	0.08	4.8%	
Price	0.87	0.82	95.2%	0.04	4.8%	
Subtotal (D)	2.57	2.45	95.2%	0.12	4.8%	
Total Project Cost (C+D)	26.80	25.51	95.2%	1.29	4.8%	

Source: Asian Development Bank.

G. Detailed Cost Estimates by Year

Table 10: Project Expenditure Estimated by Year
(\$ million)

Item	Total Cost	2021	2022	2023
A. Investment Costs				
1 Vaccine purchased and delivered	23.06	10.14	7.38	5.53
2 Consulting services	0.14	0.06	0.05	0.03
3 Training	0.15	0.07	0.05	0.04
4 Furniture and equipment	0.03	0.02	0.01	0.00
Subtotal (A)	23.37	10.29	7.48	5.61
B. Recurrent Costs				
Project Management	0.85	0.21	0.43	0.21
Subtotal (B)	0.85	0.21	0.43	0.21
C. Total Base Cost (A+B)	24.23	10.50	7.91	5.82
D. Contingencies				
Physical	1.71	0.74	0.55	0.41
Price	0.87	0.20	0.32	0.35
Subtotal (D)	2.57	0.94	0.88	0.76
Total Project Cost (C+D)	26.80	11.44	8.78	6.58

Source: Asian Development Bank.

H. Contract and Disbursement S-Curve

14. 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.

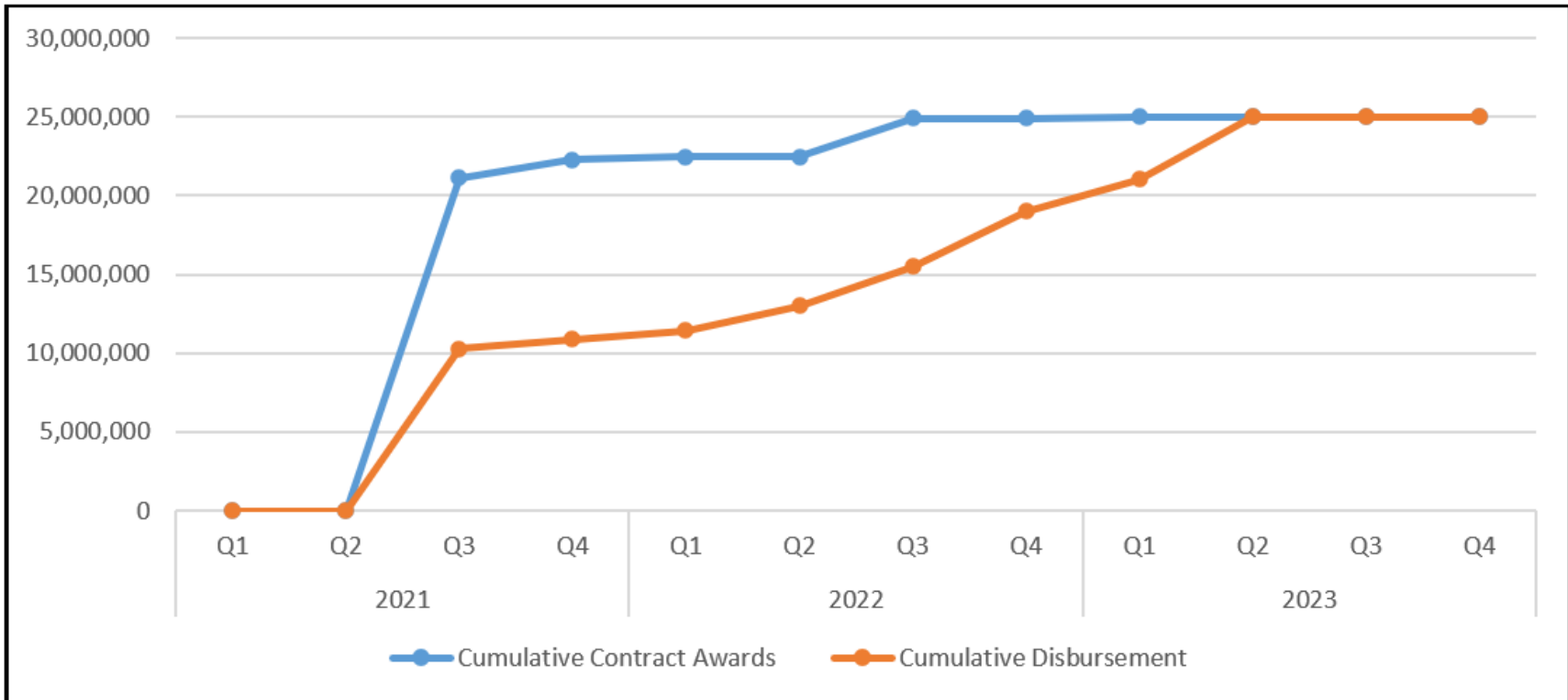
Table 11: Disbursement and Contract Awards
(\$)

Years	Contract Awards					Disbursement				
	Q1	Q2	Q3	Q4	Total	Q1	Q2	Q3	Q4	Total
2021	-	-	21,123,996	1,229,948	22,353,945	-	-	10,258,621	626,354	10,884,975
2022	115,032		2,479,318	-	2,594,350	570,989	1,539,146	2,515,687	3,486,758	8,112,580
2023	51,706	-	-		51,706	2,026,049	3,976,397		-	6,002,445
Total					25,000,000					25,000,000

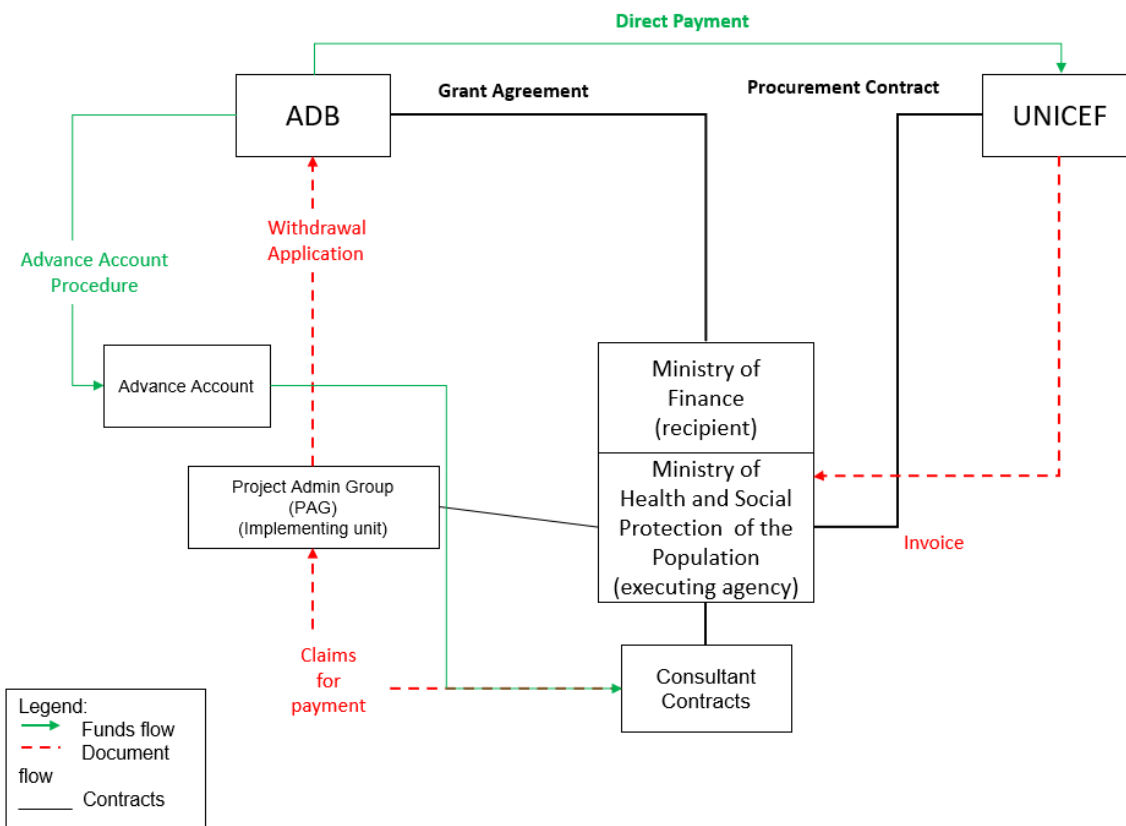
Source: Asian Development Bank.

15. 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



I. Funds Flow Diagram



Source: Asian Development Bank.

V. FINANCIAL MANAGEMENT

A. Financial Management Assessment

16. A financial management assessment (FMA) has been conducted for MOHSPP, the executing agency of the project funded by the ADB, in accordance with ADB's Guidelines for the Financial Management and Analysis of Projects and ADB's Financial Due Diligence: A Methodology Note¹⁸, for the purpose of Tajikistan COVID-19 Vaccine Support under the Asia-Pacific Vaccine Access Facility.¹⁹ The FMA focuses on vaccination plan, funds flow, staffing, accounting policies and procedures, internal controls, financial reporting and monitoring, and internal and external audit. The purpose of the FMA is to ensure that adequate financial management arrangements are in place for the proposed project.

17. A supplementary assessment on the financial management systems has also been conducted as a requirement of the APVAX project investment component 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).

18. The financial management assessment concluded that the overall pre-mitigated financial management risk of the project is *high*, owing in part to the risks associated with the weak public financial management system, inadequate institutional governance and internal control system and limited experience with ADB projects. To correct these shortcomings, the following mitigation measures, as presented in the timebound financial management action plan in Table 12, were discussed and agreed with the MOHSPP: (i) financial management consultants and disbursement consultant engaged to support MOHSPP, (ii) training provided by ADB to MOHSPP PAG staff on ADB financial management and disbursement guidelines and policies, (iii) PAG staff with ADB or World Bank project experience deployed, (iv) an information system to monitor project implementation operationalized, (v) internal controls and financial reporting strengthened, (vi) independent auditors conduct project financial reporting audit and performance audit, and (vii) an inventory information system operationalized. Notwithstanding the identified weaknesses, MOHSPP has a sound record in implementing externally funded projects and programs and has a considerable experience in implementing international donor projects and has adequate capacity to use advance fund and Statement of Expenditures (SOE) procedures.

19. The MOHSPP 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 standards on auditing.

20. Major risks and 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.

¹⁸ ADB. 2015. *Financial Management Assessment Technical Guidance Note*. Manila; ADB. 2009. *Financial Due Diligence: A Methodology Note*. Manila.

¹⁹ COVID-19 is the abbreviated form of "the coronavirus disease".

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 PAG and trained on ADB financial management and disbursement guidelines and policies.	Before grant effectiveness	MOF and MOHSPP
Capacity support	Financial management consultants will be engaged to support MOHSPP.	Before grant effectiveness	ADB and MOHSPP
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 PAG. The financial management consultant will prepare and support PAG in adopting written procedures covering PAG expenses as guidance on (i) qualifying expenses, (ii) authority limits, (iii) liquidation of advances, and (iv) payment review process.	2 months after grant effectiveness	MOHSPP
Inventory Management System	Set-up and implementation of inventory management system that will be used to achieve the following (i) efficient tracking of vaccines and ancillary items as to their levels and location, (ii) controls over risk of expiration, theft, and misappropriation, and (iii) timely and accurate information in collaboration with UNICEF and World Bank.	2 months after grant effectiveness	MOHSPP
Information system	A project monitoring system and MIS will be established by the PAG to monitor implementation, funds flow, accounting, audit, and reporting functions. The financial management consultant will provide support.	2 months after grant effectiveness	ADB and MOHSPP
Internal audit	MOHSPP's internal audit unit will be required to audit the ADB funds and detailed scope will be agreed with MOHSPP to consider various aspects of ADB funds.	2 months after grant effectiveness	ADB and MOHSPP
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	MOHSPP
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.	MOHSPP
Vaccination program performance	ADB will recruit a performance auditor and third-party monitoring firm to assess the implementation of the vaccine program and support MOHSPP through engagement of consultants under ADB technical assistance.	2 months after grant effectiveness	MOHSPP

ADB = Asian Development Bank, COVID-19 = coronavirus disease, MIS = management information system, MOF = Ministry of Finance, MOHSPP = Ministry of Health and Social Protection of the Population, PAG = project administration group, TPM = third-party monitoring.

B. Disbursement

7. Disbursement Arrangements for ADB Funds

21. The grant proceeds will be disbursed in accordance with ADB's *Loan Disbursement Handbook* (2017, as amended from time to time),²⁰ and detailed arrangements agreed upon between the government and ADB. No withdrawals shall be made from the Grant Account for Category 1-Eligible vaccines, ancillary equipment and transportation (Table 7) until: (i) ADB has received a letter from the Recipient confirming: (a) which COVID-19 vaccines have been selected to be procured using the proceeds of the Grant; (b) which of the Eligibility Criteria (footnote 8) has been satisfied in respect of the selected COVID-19 vaccines; and (c) that such COVID-19 vaccines have received all necessary authorizations of the Recipient, and have been authorized by the Tajikistan National Regulatory Authority and any other relevant regulatory authorities for distribution and administration within the territory of the Recipient; and (ii) 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. Online training for project staff on disbursement policies and procedures is available.²¹ Project staff are encouraged to avail of this training to help ensure efficient disbursement and fiduciary control.

22. The PAG 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.

23. **Advance fund procedure.** An advance account should be established and maintained by the MOHSPP for each funding source. The currency of the advance accounts is the United States dollar. The advance accounts are to be used exclusively for ADB's share of eligible expenditures. The MOHSPP administers the advance account and is accountable and responsible for proper use of advances.

24. The total outstanding advance to the advance account should not exceed the estimate of ADB's share of expenditures to be paid through the advance accounts for the forthcoming 6 months. The MOHSPP 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 accounts for the forthcoming 6 months.²² Supporting documents should be submitted to ADB or retained by the recipient in accordance with ADB's *Loan Disbursement Handbook* (2017, as amended from time to time) when liquidating or replenishing the advance accounts.

25. **Statement of expenditure procedure.**²³ The statement of expenditure (SOE) procedure may be used for reimbursement of eligible expenditures or liquidation of advances to the advance account. 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 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

²⁰ The handbook is available electronically from the ADB website [Loan Disbursement Handbook](#).

²¹ [Disbursement eLearning](#)

²² The estimate of expenditure sheet is available in Appendix 8A of ADB's *Loan Disbursement Handbook* (2017, as amended from time to time).

²³ SOE forms are available in Appendix 7B and 7D of ADB's *Loan Disbursement Handbook* (2017, as amended from time to time).

ceiling should be supported by full documentation when submitting the withdrawal application to ADB.

26. Before the submission of the first withdrawal application, the borrower 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 withdrawal application is stipulated in the *Loan Disbursement Handbook* (2017, as amended from time to time). Individual payments below such amount should be paid (i) by MOHSPP 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.

8. Disbursement Arrangements for Counterpart Fund

27. The MOHSPP through PAG will maintain separate project account and record for all expenditures incurred on the project. The project account will follow international accounting principles and practices.

C. Accounting

28. The MOHSPP through PAG 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 MOHSPP incurred or will incur before grant approval for the purpose of the auditing. The MOHSPP will prepare consolidated project financial statements in accordance with international accounting principles and practices.

D. Auditing and Public Disclosure

29. The 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 MOHSPP. The audit shall include the expenditures which were incurred as a result of advance procurement and requested retroactive financing, if any.

30. 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 borrower or executing agency was in compliance with the financial covenants contained in the legal agreements (where applicable).

31. 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.

32. The government and MOHSPP 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.²⁴ ADB reserves the right to require a change in the auditor (in a manner consistent with the constitution of the borrower), 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.

33. 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).²⁵ 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.

34. In addition to project financial statements audit, MOHSPP shall submit 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 MOHSPP.

VI. PROCUREMENT AND CONSULTING SERVICES

A. Advance Contracting and Retroactive Financing

35. Advance contracting and retroactive financing will be undertaken in conformity with the Procurement Regulations for ADB Borrowers: Goods, Works, Non-consulting and Consulting Services (2017, as amended from time to time) and ADB Procurement Policy - Goods, Works, Non-consulting and Consulting Services (2017, as amended from time to time). 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 government was advised that approval of advance contracting and retroactive financing does not commit ADB to finance the project.

36. **Advance contracting.** Advance contracting will be undertaken for the recruitment of PAG staff and UNICEF as specified in the procurement plan.

²⁴ 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.

²⁵ ADB. 2018. *Access to Information Policy*.

37. **Retroactive financing.** Retroactive financing, if any, will only be up to 30% of the grant amount provided that the eligible expenditures have been incurred after the allocation by the Recipient of resources to respond to the COVID-19 pandemic²⁶, but not earlier than 12 months before the grant agreement is signed. Retroactive financing could be provided for eligible expenditures subject to complying with ADB's disbursement policy and guidelines.

B. Procurement of Goods, Works, and Consulting Services

38. All procurement of goods, works, non-consulting and consulting services will be undertaken in accordance with ADB Procurement Policy (2017, as amended from time to time) and Procurement Regulations for ADB Borrowers (2017, as amended from time to time). Following the APVAX policy (footnote 1), the ADB's member country procurement eligibility requirements are waived for goods (including vaccines and medical goods/equipment) and services.

39. Under Output 1, UNICEF will be engaged as the designated procurement coordinator and turnkey procurement agent through direct contracting with respect to vaccine procurement. The scope of services with UNICEF include: (i) sourcing vaccines from manufacturers eligible under APVAX financing; (ii) working with device manufacturers to plan availability of safe injection equipment; (iii) working with manufacturers on freight and logistics service providers to get vaccine doses to Tajikistan as quickly and safely as possible once they are allocated; and (iv) provision of ancillary goods (syringes and safety boxes) critical to the safe administration of vaccines. Procurement of goods and logistics services will be carried out in accordance with UNICEF's Supply Manual.²⁷

40. Value for money in procurement will be achieved through (i) selecting candidate vaccine types that are best suited to the domestic logistics supply chain and distribution mechanisms; (ii) identifying vaccines that will meet the project disbursement conditions; (iii) engaging a procurement agent who has direct contact with manufacturers who in turn have advantageous vaccine availability and delivery timelines, and (iv) entering into agreements on terms and conditions that are reasonable, noting the currently constrained global market for vaccines. ADB will provide financing for vaccine procurement only once the APVAX vaccine eligibility criteria have been met (footnote 7).

41. Under output 2, additional procurement of goods includes office equipment and furniture for administration, which will be procured through request for quotation procedures be handled by the EA per the approved procurement plan. Output 2 also includes PAG staff and consulting services to augment skills of PAG team. These are in various expertise including coordination, disbursement/financial management, monitoring and evaluation, gender, waste management, and translation/interpretation. Three consulting firms shall be recruited to handle impact assessment survey (satisfaction survey among vaccine recipients)/third party monitoring, performance audit, and financial audit. The latter will be done through independent auditing firm under the block audit arrangement with the government for Tajikistan portfolio. The consulting

²⁶ On 30 March 2020, the national government approved the allocation of resources in support of the disaster response efforts to fight COVID-19 and indicated that external assistance was welcome.

²⁷ 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. Administrative arrangements, including on procurement, for ADB-UNICEF project cooperation are also spelled out in the Memorandum of Understanding between UNICEF and ADB dated October 2018.

firms for impact assessment / satisfaction survey among vaccine recipients and performance audit will be recruited through Consultants' Qualifications Selection; and the remaining firm for financial audit will be recruited through Least Cost Selection.

42. An 18-month procurement plan indicating method of procurement and type of review procedures, for goods and consulting services is appended in part C of this Section. The terms of reference for all consulting services are detailed in part D.

C. Procurement Plan

Basic Data

Project Name: TAJ: COVID-19 Vaccine Support Project under the Asia-Pacific Vaccine Access Facility		
Project Number: 55078-001	Approval Number:	
Country: Republic of Tajikistan	Executing Agency:	Ministry of Health and Social Protection of the Population
Project Procurement Risk: High	Implementing Agency:	Project Administration Group
Project Financing Amount: US\$ 26,800,000 ADB Financing: US\$ 25,000,000 Cofinancing (ADB Administered): NA Non-ADB Financing (Government): US\$ 1,800,000	Project Closing Date: 31 December 2023	
Date of First Procurement Plan: 28 April 2021	Date of this Procurement Plan: 28 April 2021	
Procurement Plan Duration (in months): 18	Advance Contracting: Yes	e-GP: No

1. Methods, Review and Procurement Plan

43. Except as the ADB may otherwise agree, the following methods shall apply to procurement of goods, works, and consulting services.

Procurement of Goods, Works and Nonconsulting Services	
Method	Comments
Open Competitive Bidding (OCB) for Goods	International advertisement: \$2,000,000 and above; National advertisement: Between \$100,001 and \$1,999,999. All contracts OCB Goods (International and National) will be reviewed using prior review procedure.
Request for Quotation for Goods	Up to \$100,000; Prior review.
Open Competitive Bidding (OCB) for Works	International advertisement: \$3,000,000 and above. National Advertisement: Between \$100,001 and \$2,999,999. All contracts OCB Works (International and National) works will be reviewed using prior review procedure.

Request for Quotation for Works	Up to \$100,000; Prior review
Direct Contracting for Goods	UNICEF (for vaccine procurement)

Consulting Services	
Method	Comments
Least-Cost Selection	Financial Auditing Firm
Consultants' Qualifications Selection	Firm for Impact Assessment or Third Party Monitoring Performance Auditing Firm
Competitive for Individual Consultant	Individual Consulting Recruitment (Project Administration Group Staff) National Coordinator Local Coordinator or Vaccination Specialist (6 positions) Financial Management or Disbursement Specialist Procurement Specialist Monitoring and Evaluation Specialist Gender Specialist Waste Management Specialist Interpreter or Translator

44. Lists of Active Procurement Packages (Contracts)

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, Works, and Nonconsulting Services							
Package Number	General Description	Estimated Value (\$)	Procurement Method	Review	Bidding Procedure	Advertisement Date	Comments
G01	Office Equipment and Furniture for Administration	22,913.00	RFQ	Prior	Competitive	Q2/2021	No. of Contracts: 1 At least 3 quotations National supplier
G02	Corona -VAC-19	21,776,501.08	Direct Contracting (UNICEF)	Prior	-	Q2/2021	Advertising Type: International No. of Contracts: 1 Prequalification of Bidders: No Domestic Preference Applicable: No

Goods, Works, and Nonconsulting Services							
Package Number	General Description	Estimated Value (\$)	Procurement Method	Review	Bidding Procedure	Advertisement Date	Comments
							Bidding Document: Goods Vaccines will be delivered in several separate shipments since cold chain equipment storage capacity of Tajikistan is limited.

Consulting Services							
Package Number	General Description	Estimated Value (\$)	Selection Method	Review	Type of Proposal	Advertisement Date	Comments
CS01	National Coordinator	28,800	Competitive	Prior	EOI/CV	Q2/2021	Type: Individual Assignment: National /PAG staff Advance Contracting: Yes Covid-19 Response? YES Expertise: Project management 24 person-months To be recruited as PAG staff
CS02	Local Coordinator or Vaccination Specialist (6 positions)	115,200	Competitive	Prior	EOI/CV	Q2/2021	Type: Individual Assignment: National / PAG Staff Advance Contracting: Yes Covid-19

Consulting Services							
Package Number	General Description	Estimated Value (\$)	Selection Method	Review	Type of Proposal	Advertisement Date	Comments
							Response? YES Expertise: Project Management 24 person-months To be recruited as PAG staff Comments: 6 positions; 24 person-months each
CS03	Financial Management or Disbursement Specialist	28,800	Competitive	Prior	EOI/CV	Q2/2021	Type: Individual Assignment: National / PAG staff Advance Contracting: Yes Covid-19 Response? YES Expertise: Project Management 24 person-months To be recruited as PAG staff
CS04	Procurement Specialist	28,800	Competitive	Prior	EOI/CV	Q2/2021	Type: Individual Assignment: National / PAG staff Advance Contracting: Yes Covid-19 Response? YES Expertise: Project Management

Consulting Services							
Package Number	General Description	Estimated Value (\$)	Selection Method	Review	Type of Proposal	Advertisement Date	Comments
							24 person-months To be recruited as PAG staff
CS05	Monitoring and Evaluation Specialist	19,200	Competitive	Prior	EOI/CV	Q2/2021	Type: Individual Assignment: National / PAG staff Advance Contracting: Yes Covid-19 Response? YES Expertise: Project Management 24 person-months To be recruited as PAG staff
CS06	Gender Specialist	19,200	Competitive	Prior	EOI/CV	Q2/2021	Type: Individual Assignment: National / PAG staff Advance Contracting: Yes Covid-19 Response? YES Expertise: Project Management 24 person-months To be recruited as PAG staff
CS07	Interpreter or Translator	19,200	Competitive	Prior	EOI/CV	Q2/2021	Type: Individual Assignment:

Consulting Services							
Package Number	General Description	Estimated Value (\$)	Selection Method	Review	Type of Proposal	Advertisement Date	Comments
							National / PAG staff Advance Contracting: Yes Covid-19 Response? YES Expertise: Project Management 24 person-months To be recruited as PAG staff
CS08	Waste Management Specialist	19,200	Competitive	Prior	EOI/CV	Q2/2021	Type: Individual Assignment: National / PAG staff Advance Contracting: Yes Covid-19 Response? YES Expertise: Project Management 24 person-months To be recruited as PAG staff
CS09	Impact Assessment or Third party monitoring firm	38,800	CQS	Prior	BTP	TBD	Non-Consulting Services: No Type: Firm Assignment: National Advance Contracting: No
CS10	Performance Auditor Firm	60,000	CQS	Prior	BTP	Q3/2021	Non-Consulting

Consulting Services							
Package Number	General Description	Estimated Value (\$)	Selection Method	Review	Type of Proposal	Advertisement Date	Comments
							Services: No Type: Firm Assignment: National Advance Contracting: No Covid-19 Response? No Comments: 2 person-months
CS11	Audit Firm	20,000	LCS	Prior	BTP	TBD	Non-Consulting Services: No Type: Firm Assignment: National Advance Contracting: No Covid-19 Response? No Comments: 2 person-months

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

45. 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

46. Consultant's terms of references are provided in the Appendix.

VII. Safeguards

47. In compliance with ADB's Safeguard Policy Statement (2009), the project's safeguard categories are as follows.²⁸

48. **Environmental Safeguards.** The proposed project will be limited to the procurement of ready-to-use COVID-19 vaccines, including delivery to designated points in the regions. No works will be required and/or supported under the project. The distribution and use of new vaccines will result in increased amounts of hazardous health care waste (HCW) at the point of use (i.e., local health centers and hospitals). This sudden increase in hazardous HCW can quickly overwhelm existing HCW management systems. However, minimal incremental risks related to immunization waste management were noted in case waste management system at point of vaccine use are not performing. Government of Tajikistan has a Sanitary rules and standards (SANPIN 2.1.7-020-09) approved by Ministry of Health and Social Protection of Population of Tajikistan (MOHSPP) on 8 April 2009 "Rules for the collection, storage and disposal of waste from medical institutions". The Standard Operating Procedure (SOP) "The procedure for disposal of medical waste after vaccination against COVID-19" was developed with support of UNICEF in 2020 and approved by the MOHSPP on 6 March 2021. Monitoring of the management of incremental waste generated from this activity will be carried out to ensure proper implementation of the SOP. Furthermore, training of the healthcare staff involved in the vaccination program will also be carried out to further increase awareness about management of this type of waste and occupational health and safety. The Project is categorized as 'C' for environmental safeguards because the procurement of COVID-19 vaccines, including delivery to designated points, is not anticipated to result in any significant adverse environmental impacts or significant health and safety risks.

49. To ensure the proper implementation of the SOP, to further strengthen the healthcare waste management system, and to avoid or mitigate negative environmental impacts, MOHSPP committed to ensure the following:

- (i) At health facility level;
 - Designate a person to be responsible for healthcare waste management.
 - Ensure the residues after treatment are disposed of at appropriate waste pit in accordance with the relevant regulations.
- (ii) At district-level;
 - Set up a district-level healthcare waste working group.
 - Develop reliable database of waste generation points.
 - Ensure the proper management of incinerators and disposal sites.

²⁸ ADB. [Safeguard Categories](#).

50. Either at health facility level or district-level, it is recommended to add lime when burning waste at incinerators.²⁹ A due diligence on hazardous health care waste management is one of the linked documents of the project.

51. **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.

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

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

VIII. GENDER AND SOCIAL DIMENSIONS

54. The project is categorized as Effective Gender Mainstreaming (EGM) 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. The project will roll out a vaccination program targeting priority groups as per the National Vaccine Plan, and sex disaggregated data on the vaccinated population will be collected. The program prioritizes the elderly, and health workers and teachers, most of whom are women. The project will implement a capacity building program on effective procurement and delivery of the vaccines for RCIP and PAG staff and consultants and gender-sensitive administration of vaccines for health workers. They will be trained to communicate gender sensitive messages and clear information to vaccine recipients about the vaccines and on post-vaccine procedures including how to address symptoms that follow vaccination. Vaccination sites will include separate vaccination areas for women. Mobile teams will be deployed to reach women and men in remote communities to address issues related to mobility, decision making power, and financial constraints that women in remote and rural areas experience. The project will launch awareness raising community campaigns to promote the benefits of vaccination against COVID-19 and increase the demand vaccination. A sex-disaggregated database of the priority groups for vaccination will be developed and a satisfaction survey will be conducted among the vaccinated population to assess the effectiveness of gender sensitive approaches to vaccine administration.

55. The gender action plan (GAP) 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.

²⁹ Chapter 2.3 Medical Waste Incineration of U.S. Environmental Protection Agency. 1993. [Emission Factor Documentation for AP-42 Section 2.6 Medical Waste Incineration](#). Office of Air Quality Planning and Standards, Office of Air and Radiation. July. North Carolina.

56. The executing agency through the PAG will ensure that the project's gender targets are met during implementation, with resources allocated for gender activity monitoring and reporting. The PAG, through the gender specialist as project implementation consultant, is responsible for the achievement of GAP targets.

Table 13: Gender Action Plan³⁰

Activity	Performance Targets/Indicators	Responsibility	Time Frame
Outcome: Priority populations vaccinated against COVID-19			
a. Coordinate with government agencies in collecting sex-disaggregated data for implementation and monitoring of the vaccination plan	a. Sex-disaggregated data on the following population collected: (i) health workers; (ii) 70 and above (iii) people aged 60 – 69; (iv) 20+ with certain pre-existing conditions; (v) people aged 50-59; (vi) Workers of the educational and science settings/system; and (vii) people aged 18-49	PAG Monitoring Specialist with Gender Specialist	
b. Monitor extent of vaccination against COVID-19 among priority population c. Conduct a satisfaction survey among vaccine recipients covering issues such as adequateness of information on short-term discomforts of vaccination and how to care for injection sites, gender sensitivity and cultural appropriateness of vaccination sites, among others	b. Sex-disaggregated database on the targeted population groups developed and regularly populated c. At least 80% of male and 80% of female vaccine recipients are satisfied with the vaccination services	Firm/NGO to be engaged by PAG	Last quarter before project end
Output 2: Vaccine program implementation capacity strengthened			
2.1 Develop gender sensitivity module for a short session to be included in all training activities for RCIP and PAG personnel, and health workers (i.e., HR training, staff	2.1.1 At least 80% of all RCIP and PAG personnel (30% of whom are women) demonstrate gender sensitivity in implementing the procurement and vaccine administration components of the	PAG Gender Specialist PAG trainers	

³⁰ These are proposed targets and their corresponding activities. Finalization of these targets and activities is subject to the baseline data that will be collected by the gender specialist, and agreement of the government.

training, social mobilization training, interpersonal communication training)	vaccination program (2020 baseline = 0) 2.1.2 At least 80% of health workers (70% of whom are women) ^b demonstrate skills on gender-sensitive administration of the vaccine (2020 baseline = 0)		
2.2 Ensure women-friendly access to vaccinations	2.2.1 196 mobile teams deployed to administer vaccines to population in remote areas, including all women 2.2.2 Women-friendly vaccination areas with safe spaces for women, separate male and female toilets that also accommodate the needs of people with disabilities (2021 Baseline: 0)		
2.3 Formulate a communication strategy to increase public acceptance and demand for vaccination	2.3.1 At least 50% of targeted vaccine recipients (50% of whom are women) are aware of the benefits of vaccination and post vaccine care procedures (2020 baseline = 0) 2.3.2 Gender sensitive messages on the benefits of COVID-19 vaccination, developed (2020 baseline = 0) 2.3.3 At least 50% of population reached with COVID-19 information campaigns that include gender concerns ^c (radio, print, and social media) (2020 baseline: 0)	PAG Specialists, including Gender Specialist	

COVID-19 = coronavirus disease, NDVP = National Deployment and Vaccination Plan, PAG = project administration group, RCIP = Republican Center for Immunoprophylaxis.

^a Gender sensitivity in procurement means factoring in gender in decision-making processes and gender sensitivity in designing and implementing accountability mechanisms, for example, corruption reporting system.

^b This is based on the proportion of female healthcare workers as stated in para. 7 of ADB. 2021. *Report and Recommendation of the President to the Board of Directors: Proposed Grant to the Republic of Tajikistan for the COVID-19 Vaccine Support Project under the Asia Pacific Vaccine Access Facility*. Manila.

^c Examples of gender concerns are women's access to scientific information and real time updates on the vaccines' safety and efficacy, gender sensitive administration of vaccines especially to women beneficiaries, among others.

Source: Asian Development Bank.

IX. PERFORMANCE MONITORING, EVALUATION, REPORTING, AND COMMUNICATION

Table 14. Design and Monitoring Framework

Impacts the Project are Aligned with			
<p>Vulnerable groups protected from morbidity and mortality caused by COVID-19 (National Deployment and Vaccination Plan [NDVP] to introduce COVID-19 vaccines in Tajikistan, 2021). The spread of the SARS-CoV-2 virus reduced and confidence of citizens restored (ADB's Support to Enhance Access to COVID-19 Vaccine, 2020).</p>			
Results Chain	Performance Indicators	Data Sources and Reporting Mechanisms	Risks and Critical Assumptions
<p>Outcome Priority populations vaccinated against COVID-19</p>	<p>By 2022: About 1.3 million people in priority groups, based on the NDVP, vaccinated (data disaggregated by sex) (2021 baseline: 0) (OP 1.1)</p>	<p>a. Periodic progress reports prepared by the MOHSP, WHO, and UNICEF</p>	<p>A: Priority populations are willing to get vaccinated. A: Vaccines are utilized right away. A: Wastage rate is 15%. R: Vulnerable groups are not prioritized because of political pressures. R: Weaknesses in the subnational supply chain systems disrupt delivery of vaccines to health facilities, resulting in higher-than-acceptable closed-vial wastage rates.</p>
<p>Outputs 1. COVID-19 vaccines procured and delivered to designated delivery points 2. Vaccine program implementation capacity strengthened</p>	<p>By 2021: 1a. At least 3 million doses (2 per person) of COVID-19 vaccine (with syringes and safety boxes) delivered to designated delivery points (2021 baseline: 0) (OP 1.1.2)</p> <p>By 2022: 2a. At least 80% of vaccinated women and men find the vaccination</p>	<p>Periodic progress reports prepared by the MOHSP, WHO, and UNICEF</p> <p>2a and 2c. Satisfaction survey for vaccine recipients; social media analytics</p>	<p>A: Timely approval of vaccines by the national regulatory authority R: Delays in procurement because of supply chain constraints. R: Price and exchange rate fluctuations beyond project projections may raise costs.</p>

Results Chain	Performance Indicators	Data Sources and Reporting Mechanisms	Risks and Critical Assumptions
Results Chain	Performance Indicators	Data Sources and Reporting Mechanisms	Risks and Critical Assumptions
	<p>services and post-vaccination information satisfactory, including the respectful and positive way their concerns are dealt with (2020 baseline = N/A) (OP 2)</p> <p>2b. 196 mobile teams deployed to administer vaccines to the population in remote and rural areas, including all women (2020 baseline = 0) (OP 2)</p> <p>2c. At least 50% of the population reached by COVID-19 information campaigns that include gender concerns^a (radio, print, and social media) (2020 baseline: 0) (OP 2)</p>	<p>2b. Periodic progress reports prepared by the MOHSPP</p>	
<p>Key Activities with Milestones</p> <p>1. COVID-19 vaccine procured and deployed to designated points</p> <p>1.1 The MOHSPP prepares the TOR and drafts the contract to engage UNICEF (Q2 2021).</p> <p>1.2 The MOHSPP signs and/or awards the contract with UNICEF (Q3 2021).</p> <p>1.3 UNICEF procures and delivers vaccines to designated points (Q3 2021–Q2 2022).</p> <p>1.4 The MOHSPP closely supervises and monitors the vaccine rollout in coordination with development partners, including ADB (Q4 2021–Q4 2022).</p> <p>2. Vaccination program implementation capacity strengthened</p> <p>The MOHSPP prepares the TOR and engages and signs contracts with consultants (Q2–Q3 2021). Individual consultants (including PAG staff) and firms commence work to help the MOHSPP implement the project (Q3–Q4 2021).</p> <p>Capacity-building programs are developed and delivered to the relevant MOHSPP and PAG staff to deliver the vaccination program (Q3 2021–Q3 2022).</p> <p>Develop materials for and undertake information, education, and communication campaigns and outreach programs for target groups (Q3 2021–Q4 2022).</p> <p>Conduct an impact assessment, including a satisfaction survey, for vaccine recipients (Q1–Q4 2022).</p> <p>3. Project management activities</p> <p>3.1 Recruit the PAG and consultants (Q2–Q3 2021).</p> <p>3.2 Establish and use data collection systems to report on DMF indicators, including collection of sex-disaggregated and gender-related information relevant to the Gender Equality and Social Inclusion Action Plan (Q3 2021–Q4 2022).</p>			

Results Chain	Performance Indicators	Data Sources and Reporting Mechanisms	Risks and Critical Assumptions
3.3 Monitor implementation of the standard operating procedure on disposal of medical waste after vaccination against COVID-19 (Q4 2021–Q4 2022). 3.4 Prepare annual audits (financial and performance) and quarterly progress reports (Q3 2021–Q4 2022). Key Activities with Milestones 3.5 Conduct a midterm review (Q2 2022). 3.6 Prepare a project government completion report (Q2 2023).			
Inputs ADB: \$25,000,000 (ADF grant and DRF+) Government: \$1,800,000 (in-kind)			

A = assumption, ADB = Asian Development Bank, ADF = Asian Development Fund, COVID-19 = coronavirus disease, DMF = design and monitoring framework, DRF+ = Expanded Disaster and Pandemic Response Facility, MOHSPP = Ministry of Health and Social Protection of the Population, N/A = not applicable, NDVP = National Deployment and Vaccination Plan, OP = operational priority, PAG = project administration group, Q = quarter, R = risk, RCIP = Republican Center for Immunoprophylaxis, SARS-CoV-2 = severe acute respiratory syndrome coronavirus 2, TOR = terms of reference, UNICEF = United Nations Children's Fund, WHO = World Health Organization.

^a Examples of gender concerns are women's access to scientific information and real-time updates on the vaccines' safety and efficacy, and gender-sensitive administration of vaccines, especially to women, among others.

Contribution to Strategy 2030 Operational Priorities

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 project will contribute results for OP 7.3.3 measures to improve regional public health and education services supported in implementation.

Source: Asian Development Bank.

A. Monitoring

57. **Project performance monitoring.** Project performance will be monitored based on the quarterly consolidated report provided by the MOHSPP. 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 (iv) 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 MOHSPP quarterly progress reports and after each ADB review mission. These quarterly reports will provide information necessary to update ADB's project performance reporting system.³¹

58. **Compliance monitoring.** Compliance with legal, financial, economic, environmental, social 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 meetings.

59. **Gender and social dimensions monitoring.** MOHSPP, through the PAG will report on the progress of implementation of the 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 specialist will

³¹ ADB's project performance reporting system. ADB. 2018. [Project Performance Report](#). *Project Administration Instructions*. PAI 6.05. Manila.

also participate in review missions, including the mid-term review mission and project completion mission.

B. Evaluation

60. Within 6 months of physical completion of the project, MOHSPP will submit a project completion report to ADB.³²

C. Reporting

61. The MOHSPP 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 indicator's performance targets, (iii) key implementation issues and solutions, (iv) updated procurement plan, and (v) updated implementation plan for the next 12 months. The PAG 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.

D. Stakeholder Communication Strategy

62. MOHSPP 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 15. Stakeholder Communication Strategy

Project Document	Means of Communication	Responsible Party	Frequency	Audience(s)
Project information document (PID)	ADB's website	ADB	Initial PID no later than 30 days of approval and quarterly afterwards	General public
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 MOHSPP website	ADB and MOHSPP	No later than 14 days of Board approval of the project	General public
Project administration manual (PAM)	ADB and MOHSPP websites	ADB and MOHSPP	No later than 14 days of Board approval of the project, always available after update	General public, suppliers, and contractors
Quarterly progress reports	MOHSPP website and ADB internal reporting	MOHSPP	A month after each quarter	General public

ADB = Asian Development Bank, MOHSPP = Ministry of Health and Social Protection of the Population.

Source: Asian Development Bank.

³² Project completion report format is available at ADB. 2019. [Project Completion Report for Sovereign Operations. Project Administration Instructions. PAI 6.07A. Manila.](#)

X. ANTICORRUPTION POLICY

63. ADB reserves the right to investigate, directly or through its agents, any violations of the ADB Anticorruption Policy (1998, as amended to date) relating to the project.³³ 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.³⁴

64. 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 MOHSPP. Under output 2 and in the areas of financial management and procurement, a number of steps are being taken to ensure sufficient governance of the project. In addition, integrity and anticorruption risks and corresponding mitigating measures are included in the project's risk assessment and risk management plan.

65. As the risk of corruption and poor governance was assessed as significant the following measures should prevent and mitigate the risks: (i) Procedures for importation, customs clearance, storage, distribution, documentation, inventory, monitoring and surveillance are in place following established routine immunization program; (ii) MOHSPP ensures that Agency for State Financial Control and Fight against Corruption, and National Anticorruption Council chaired by Prime Minister are engaged in anticorruption activities; (iii) Regular DCC meetings would be a forum to share implementation issues for joint discussion with government on appropriate mitigating measures; (iv) Performance and financial auditors and third-party monitoring firm will be engaged under the project to provide fiduciary checks and assurances; and (v) ADB provides training and knowledge sessions on ADB's Anticorruption Policy and Integrity Principles Guidelines.

66. The following measures should mitigate the significant risk of vaccination theft and misappropriation: (i) NDVP implementation is closely monitored by independent bodies, including by a third-party monitoring firm engaged under the project; (ii) MOHSPP develops and implements internal control systems with adequate accountability, transparency and monitoring measures; (iii) Performance audit and/or third-party monitoring firm detect red flags and recommend risk prevention measures; and (iv) Ensure product remains in custody and control of procurement agent for as far as possible in supply chain.

XI. ACCOUNTABILITY MECHANISM

67. 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.³⁵

³³ ADB. 1998. [Anticorruption Policy](#). Manila.

³⁴ ADB. [Anticorruption and Integrity](#).

³⁵ ADB. [Accountability Mechanism](#).

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 implementation arrangements recorded in the PAM, including revision to contract awards and disbursement s-curves.

TERMS OF REFERENCE

A. Project Administration Group

1. National Coordinator (national, 24 person-months each). To manage all tasks related to the implementation of the Project with MOHSP, ADB and other Ministries and Agencies involved. To ensure that the accountability measures are respected by the EA/IA during grant implementation, including update of operational and yearly budget plans, review of all reports before submission, and contractual management. Responsible for overall financial management and for timely reporting to the EA and ADB.

2. Financial and Disbursement Specialist (national, 24 person-months). The specialist will be working in close co-operation with, MOHSP, and other PAG staff to:

- (i) manage operating expenditures for the project;
- (ii) report bank statements; issue certificates required for customs or tax clearance;
- (iii) maintain the Financial Management Information System;
- (iv) prepare budget reviews and monthly financial reports;
- (v) prepare the documents related to payments of contracts and withdrawal applications;
- (vi) manage the advance account replenishment and financial status of the project;
- (vii) manage all audit-related tasks;
- (viii) manage operating expenditures and payments orders;
- (ix) maintain the bookkeeping system for all Project operating costs and keep record of all petty cash disbursed;
- (x) manage and review bank operations for Project contract payments.
- (xi) process the advance account replenishment and financial status of the project; and
- (xii) manage and prepare bank operations for PAG contracts payments.

3. Monitoring and Evaluation Specialist (national, 24 person-months). The specialist will have at least a bachelor's degree or equivalent in economics, business administration, development management, 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 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 manage the project monitoring and evaluation system, including (a) identifying data to be collected regularly for the project based on the DMF and GAP requirements; (b) in coordinating with the Gender Specialist to identify gender indicators and other relevant data to be included in data collection, monitoring, and reporting; (c) developing a gender sensitive methodology for data collection, tracking of progress, and reporting on project results;
- (ii) coordinate with government agencies in collecting sex-disaggregated data relevant to implementation and monitoring of the vaccination plan;
- (iii) advise the gender team at PAG in developing monitoring and reporting mechanisms aligned with GAP indicators and targets;
- (iv) provide guidance to government agencies on the use of data collection and reporting templates;
- (v) conduct regular field visits to monitor project activities and collect sex-

- (vi) disaggregated data related to project implementation;
- (vi) input data into the monitoring and evaluation database and review the quality of data to be included in the database;
- (vii) prepare quarterly monitoring reports documenting project progress, identifying potential implementation risks and gaps, and recommending mitigation measures for submission to relevant government agencies and ADB;
- (viii) support the preparation of other project reports and documents by ensuring compliance to reporting guidelines and templates prior to submission to government and ADB;
- (ix) coordinate with the Gender Specialist in monitoring progress on key dimensions of projects such as GAP, environment impact, and other related social indicators as identified by the DMF;
- (x) conduct mid-term and end of project 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;
- (xi) work in close cooperation with MOHSPP and Immunization center to set-up the M&E reporting system; prepare and submit to MOHSPP and ADB all required reports, GAP monitoring, and project evaluation reports; finetune the project performance management and reporting systems; monitor and evaluate achievements during project implementation; and review data collection plan to ensure all data and targets of the design and monitoring framework are available; and
- (xii) perform any other tasks as may be reasonably requested by relevant government agencies and ADB.

4. Gender Specialist (national, 24 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 gender orientation/training for NII and PAG staff to enhance their capacity in integrating gender in data collection, and project planning, monitoring, and reporting;
- (ii) develop a gender sensitivity module to be included as a session in all training activities for NII and PAG personnel, and health workers (i.e., HR training, staff training, social mobilization training, interpersonal communication training);
- (iii) advise on the integration of gender indicators in the project monitoring and evaluation system and regularly provide updated sex-disaggregated data to inform project reporting;
- (iv) collect sex-disaggregated data, as feasible, on the progress of implementation of each gender action and target in the GAP to inform project progress reports;
- (v) coordinate with government agencies in collecting sex-disaggregated data for implementation and monitoring of the vaccination plan;
- (vi) lead the implementation of the GAP, ensuring accurate and timely data collection and proper documentation of results;

- (vii) provide guidance to PAG staff on the collection, consolidation, and analysis of sex-disaggregated data;
- (viii) conduct regular monitoring of the project's gender targets, including conducting field visits, as necessary;
- (ix) lead the report preparation on gender equality results at every project progress review;
- (x) participate, as needed, in project review missions, including but not limited to mid-term review mission and project completion mission;
- (xi) consolidate GAP updates of the project and submit quarterly reports to the PAG using ADB's GAP Monitoring Framework;
- (xii) coordinate closely with relevant project experts and development partners to ensure gender representation in project related activities, gender sensitive messaging in training modules and knowledge products, and effective delivery of gender session in all training activities;
- (xiii) respond to request from gender focals of Tajikistan Resident Mission and ADB on any inquiries and request for additional data, as needed;
- (xiv) monitor extent of vaccination against COVID-19 among priority population;
- (xv) support formulation of a communication strategy to increase public acceptance and demand for vaccination; and
- (xvi) engage consultants in the PAG, including other specialists, to capacitate PAG personnel on gender mainstreaming in the project-sensitive.

5. Waste Management Specialist (national, 24 person-months). The specific tasks are:

- (i) Review and regularly follow up on the Medical Waste Management Project by United Nations Development Programme (UNDP);
- (ii) Review the implementation of training on injection safety and waste management conducted under the NDVP;
- (iii) Provide training to the healthcare staff involved in the vaccination program to further increase awareness about management of hazardous health care waste and occupational health and safety;
- (iv) Establish the monitoring system on the implementation of the Standard Operating Procedure (SOP) "The procedure for disposal of medical waste after vaccination against COVID-19";
- (v) Conduct monitoring of the SOP implementation;
- (vi) Propose corrective action in case of any environmental non-compliances recorded during the monitoring; and
- (vii) Provide inputs to the periodic progress reports in terms of hazardous health care waste management.

6. Interpreter/Translator (national, 24 person-months)

- (i) Provide oral translation during meetings, training sessions and other events from English into Russian/Tajik and vice versa, as required.
- (ii) Provide written translation of all documents, letters, correspondence, reports and presentations from English into Russian/Tajik and vice versa, as required.

7. Local Coordinator / Vaccination Specialist (6 positions, 24 person-months each)

The local coordinators will support the national coordinator in the management of all tasks at the local level related to the implementation of the Project with MOHSPP, other Ministries and Agencies involved and the ADB. The specialists will ensure that planned activities are properly

coordinated and implemented, providing timely feedback and reporting to the national coordinator. The specialists will provide inputs in the preparation of required reports and will work closely with the other specialists in the project administration group towards ensuring that project outputs are adequately delivered, and any issues are addressed accordingly.

8. Procurement Specialist (24 person-months). The procurement specialist will perform the following tasks:

- (i) Coordinate procurement activities for goods, works and services as specified in the procurement plan in accordance with ADB Guidelines and procurement laws of the country.
- (ii) Coordinate the development of technical specifications by industry representatives.
- (iii) Establish and maintain a procurement database including letters of interest received from suppliers of services for purpose of their possible inclusion on future shortlists or for future reference and consultation.
- (iv) Prepare detailed schedules for procurement of goods, services, and works throughout the project implementation period.
- (v) Prepare procurement documents including requests for quotation, request for proposals, bidding documents, and bid evaluation reports.
- (vi) Assist tender committees in preparing documents for bidding of procurement packages under various procurement methods (ICB, NCB, CQS, ICS, etc.) and various types of procurement (civil works, goods, and services).
- (vii) Develop a reverse-clock for planning of procurement activities.
- (viii) Monitor receipt of proposals and bids to ensure their safekeeping until public opening.
- (ix) Provide support to the tender committees in carrying out public bid openings and draft minutes of these openings.
- (x) Ensure preparation of comprehensive evaluation reports according to ADB Guidelines and timely transmission of evaluation reports to ADB for review.
- (xi) Ensure that procurement tracking information is well-coordinated with other project planning, project budgeting and other project financial reporting information.
- (xii) Timely notification of winning bidders.
- (xiii) Prepare draft contracts for review and approval by the EA and ADB.
- (xiv) Perform other duties and tasks to support project implementation, as needed.

B. Consulting Firms

9. Impact Assessment Survey Firm and Third Party Monitoring Firm (national). The Impact Assessment and TPM consultancy firm should employ the necessary number of qualified staff to cover the implementation of the National Deployment and Vaccination Plan (NDVP) for introduction of COVID-19 Vaccines in the Republic of Tajikistan. The TPM firm will need to prepare an inception report and share findings of each site visit through progress reports with

ADB and MOHSPP. At the end of the assignment, the firm will need to present its findings and recommendations through a presentation and a final report.

10. This TOR is output-based. The consulting assignment (24 months) will have the following outputs:

- (i) **Inception report:** This should include amongst others, the data collection and analysis methodologies, M&E tools proposed, and the respective timeline to achieve the objectives. Inception report must be approved by ADB before payment and proceeding to the net outputs and include details of proposed sample design and size and focus on how TPM consultancy firm will address potential: (i) coverage error; (ii) non-response error; and (iii) measurement error.
- (ii) **Progress report:** This should be issued after completion of each project/site visits. The reports should outline the findings of the third party monitoring including all identified issues in the project areas and recommendations to resolve those issues.
- (iii) **Presentation:** After completion of all project/site visits and before issuing the final report, the consultant should present all its findings via a presentation to ADB and MOHSPP.
- (iv) **Final report:** The report should outline all results of the third party monitoring including project's related issues and recommendations on improving them.

11. Detailed Tasks on the Monitoring of Projects:

The TPM is expected to carry the assignment directly and independently, ADB will provide guidance as required. The following tasks are expected to be delivered but not limited to:

- Develop an operational plan with proposed parameters for monitoring the project
- Work closely with ADB and the Monitoring & Evaluation (M&E) focal points of MOHSPP during the planning, design of the methodology; and agree on the M&E tools that will be used
- Prepare a deviation tracker, which would include the defects noticed at various sites, the strategy to repair these and monitoring of corrective actions during subsequent visits
- Monitor project design and validate the findings against the implementation of NDVP
- Verify the up-to-date progress of the project against the anticipated targets/plans in NVDP
- Assess compliance to all relevant ADB's policies and guidelines – in particular to environmental, gender and social safeguard compliance
- Assess if project resources are efficiently and effectively used
- Carry an independent satisfaction survey of the targeted populations to find their satisfaction with the progress and results of project.
- Identify implementation challenges/gaps and bottlenecks and suggest recommendations

12. TPM will provide critical data regarding contract management, supply chain management, etc. In addition, the TPM firm will provide government with an example of project monitoring and

data collection and showcase how such practices could improve project performance and results, thereby helping to strengthen line ministries' own monitoring programs.

13. SELECTION OF IA/TPM FIRM AND STAFF REQUIREMENTS

The firm will be selected in using consultant qualification selection (CQS) recruitment method in accordance with ADB's Guidelines on the use of consultant by Asian Development Bank and its Borrowers.

14. Auditing Firm (Performance Auditor). 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 country's NDVP.

15. Objective of the assignment. To conduct a 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 follows³⁶:

- (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.

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

17. 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.

18. Scope of work. The auditor's examination should include an evaluation of the systems 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.

³⁶ ISSAI 3000: Fundamental Principles of Performance Auditing

- (ii) Efficiency. Whether all best available resources have been fully utilized and delivered to appropriate recipients.
- (iii) Effectiveness. Whether the targeted groups to receive the vaccine were completed and in a timely manner.

19. In undertaking the audit, the audit shall review the following documents³⁷ (including any update to such documents)

- (i) Project documents;
- (ii) Financial Management and Analysis of Projects of ADB for the Borrower;
- (iii) Legal Agreements (Grant agreements);
- (iv) 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 Procurement Policy and Regulations; and
- (ix) National Deployment and Vaccination Plan for the Introduction of COVID-19 Vaccine in Tajikistan.

20. 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 which 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.

21. 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.

22. Auditing Firm (Project Financial Statement Auditor)

Purpose of the assignment. To produce audited project financial statements (APFSs) for the ADB's Tajikistan 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 PAG.

³⁷ Project documents are available in this [ADB link](#). ADB's guidelines are available at [Publications and Documents](#).

23. Management Responsibility for Preparing Project Financial Statements

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

24. 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 ADB's 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.

25. 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.

26. Auditing Standards

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.

27. 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).

28. 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

29. Project Financial Reporting Framework

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.

30. Audit Deliverables

Audited Project Financial Statements

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.

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

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.

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

33. Management Letter

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;
- (vii) Details of any ineligible expenditure³⁸ 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; and
- (ix) Significant matters that the auditor considers should be brought to ADB’s attention.

34. Specific Considerations

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;

³⁸ 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.

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

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

36. 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 disclosed.³⁹

37. 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.

38. Other Matters

39. Statement of Access

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.

The auditor will be provided with full cooperation by all employees of MOHSPP and PAG, 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.

³⁹ This type of information would generally fall under public communications policy exceptions to disclosure. ADB. 2018. [Access to Information Policy](#).

40. Independence

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.

41. Auditor Experience

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 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.

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.