



Technical Assistance Subproject Report

PUBLIC

Project Number: 55130-003
Knowledge and Support Technical Assistance (C-KSTA)
September 2022

Fiscal Policy for Green and Inclusive Development Subproject 2: Expenditure Policies and Fiscal Management for Green and Inclusive Growth

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Asian Development Bank

ABBREVIATIONS

ADB	–	Asian Development Bank
CBT	–	climate budget tagging
COVID-19	–	coronavirus disease 2019
DMC	–	developing member country
DRF	–	disaster risk finance
ERCDC	–	Economic Research and Regional Cooperation Department
GDP	–	gross domestic product
LGU	–	local government unit
GRB	–	gender responsive budgeting
SNG	–	subnational government
SBB	–	structural budget balances
TA	–	technical assistance

NOTE

In this report, "\$" refers to United States dollars.

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KNOWLEDGE AND SUPPORT TECHNICAL ASSISTANCE AT A GLANCE

Project Classification Information Status: Complete

KNOWLEDGE AND SUPPORT TECHNICAL ASSISTANCE AT A GLANCE

1. Basic Data		Project Number: 55130-003	
Project Name	Fiscal Policy for Green and Inclusive Development Subproject 2: Expenditure Policies and Fiscal Management for Green and Inclusive Development	Department/Division	ERCD/ERMR
Nature of Activity Modality	Research and Development Subproject	Executing Agency	Asian Development Bank
Country	Regional		
2. Sector		ADB Financing (\$ million)	
✓ Public sector management	Public expenditure and fiscal management		1.000
		Total	1.000
3. Operational Priorities		Climate Change Information	
✓ OP2: Accelerating progress in gender equality		GHG Reductions (tons per annum)	0
✓ OP3: Tackling climate change, building climate and disaster resilience, and enhancing environmental sustainability		Climate Change impact on the Project	Low
✓ OP6: Strengthening governance and institutional capacity		ADB Financing	
		Adaptation (\$ million)	0.000
		Mitigation (\$ million)	0.000
		Cofinancing	
		Adaptation (\$ million)	0.000
		Mitigation (\$ million)	0.000
Sustainable Development Goals		Gender Equity and Mainstreaming	
SDG 5.c		Some gender elements (SGE)	✓
SDG 12.c			
SDG 16.7		Poverty Targeting	
SDG 17.1		General Intervention on Poverty	✓
4. Risk Categorization		Risk Categorization does not apply	
5. Safeguard Categorization		Safeguard Policy Statement does not apply	
6. Financing			
Modality and Sources		Amount (\$ million)	
ADB		1.000	
Knowledge and Support technical assistance: Technical Assistance Special Fund		1.000	
Cofinancing		0.000	
None		0.000	
Counterpart		0.000	
None		0.000	
Total		1.000	
Currency of ADB Financing: US Dollar			

I. THE TECHNICAL ASSISTANCE SUBPROJECT

A. Overall Progress of the Technical Assistance Cluster

1. The cluster knowledge and support technical assistance (TA) on Fiscal Policy for Green and Inclusive Development was approved by the President on 11 July 2021 to support green and inclusive development—advancing economic, social, and environmental objectives—in developing Asia. The TA cluster has two subprojects and is financed by Asian Development Bank (ADB) on a grant basis, from the ADB’s TA Special Fund (TASF). The TA cluster is included in the current ADB Management-approved annual work program of the Economic Research and Regional Cooperation Department (ERCD).¹ The first subproject was approved on 11 July 2021 and is scheduled for completion on 31 March 2023. Most of the activities of TA subproject 1 have been completed with the successful launch and dissemination of the *Asian Development Outlook (ADO) 2022* on 6 April 2022. The TA commissioned 8 background papers and 4 background notes to support the preparation of the ADO 2022 theme chapter *Mobilizing Taxes for Development*. The TA also funded the conduct of a study on *Tax Policy and Firm Innovation* which analyses the impact of tax policy on a firm’s choice of acquiring quality certificates. The TA also supported the conduct of a study assessing the medium-to-long term fiscal and macroeconomic impacts of Russia’s invasion of Ukraine on ADB developing member countries (DMC) to meet the high demand for information from the Management and the Board members. To further disseminate insights from the research studies, internal and external launches relating to the ADO 2022 theme chapter were held on April 9, May 5, June 6, and June 15, 2022. To date, about 89% of subproject 1 funds has been committed and 73% has been disbursed.

B. Subproject Outcome

2. The TA will have the following outcome: Knowledge on effectiveness of public expenditure and fiscal management enhanced.² While the first subproject of the TA focused on tax mobilization studies, this second subproject will cover all aspects of fiscal policy. The TA will broaden its analysis of the fiscal policy framework to cover both taxation and public expenditure. A sound fiscal policy framework, which creates the fiscal space for priority spending and ensures a more sustainable public debt trajectory, depends on both taxation and fiscal spending policies being well-designed and robust. Subproject 2 will contribute to the outcome of the overall TA cluster by producing knowledge products that will examine options for DMCs to improve efficiency of government expenditures and strengthen overall fiscal management for green and inclusive growth, and by conducting outreach events to promote knowledge sharing on fiscal policy. Subproject 2 will conduct research on climate budget tagging, encompassing fiscal policies and actions on climate change, identifying budgetary issues relevant to government spending on sustainable development priorities.

C. Subproject Outputs, Methods, and Activities

3. **Output 1: Research studies on efficiency of government expenditures to improve fiscal management and expand fiscal space published and disseminated.** Many ADB member countries have low tax-to-GDP ratios and must thus improve efficiency of their public spending to improve their long-term fiscal and debt sustainability. More selective spending is also needed to allocate resources more equitably. Efficient mobilization of domestic resources, which

¹ The TA subproject first appeared in the business opportunities section of ADB’s website on 16 June 2022.

² The design and monitoring framework is in Appendix 1.

rests on strong fiscal frameworks and institutions, contributes to expansion of fiscal space. Research under this output will thus examine options for improving DMC government expenditures, including climate resilience, gender equality, health, and social protection.³ The research will assess the availability of fiscal space for adequate overall spending consistent with public debt sustainability in developing economies of Asia and the Pacific. The TA team will analyze fiscal policy frameworks, take stock of empirical evidence, organize available data, and synthesize existing knowledge for promoting efficient and equity-promoting expenditures, trust in government, debt sustainability, and tax compliance. The framework, taxonomy, and implementation of gender-responsive budgeting and climate budget tagging in developing member economies will also be evaluated.

4. Given the country-specific circumstances associated with fiscal policy implementation, Subproject 2 will examine lessons from case studies for DMCs. Case studies on the public spending reform experiences of selected ADB DMCs relating to key health and green development topics will be used to examine key issues such as spending sufficiency, lessons from effective policy and program initiatives, and other emerging challenges and policy advancements. Country case studies will be selected based on their relevance and data availability, with the objective of developing frameworks to understand issues in a broader set of economies in the region. Cross-country research will help build DMCs' capacity to strengthen fiscal policy and public debt sustainability as they emerge from COVID-19 toward medium-term fiscal consolidation. The research will cover issues such as fiscal transfers to subnational governments, and the link between spending multipliers and structural budget balances and the scope and scale of governments. The analysis will account for the country-specific circumstances facing DMCs in the region. The project team will consult with ADB's regional departments and thematic or sectoral groups to refine these topics and/or identify other topics on pressing fiscal issues confronting DMCs, as appropriate. Analyses of other fiscal policy issues may also be undertaken in response to ADB Management needs.

5. The research will be prepared in collaboration with ADB specialists and expert scholars in the subject areas. Innovative research methods will be explored, drawing on the latest empirical approaches and insights from respective fields. Papers will be published as working papers, journal articles, or standalone chapters in a volume highlighting the role of fiscal policies in supporting inclusive and sustainable growth. The collected volume may be co-published with a reputable publishing house, which could entail a buy-back arrangement. The findings of the studies will also be disseminated through policy briefs, blogs, and op-eds. The products will mostly be shared electronically via ADB website and portals. Printed copies of the papers and the collective volume will be provided to policymakers and other stakeholders based on demand.

6. **Output 2: ADB online fiscal content enhanced and policy briefs published.** To improve awareness of DMC fiscal challenges, including fiscal risks related to climate change, the TA team will create and disseminate through existing ADB portals⁴ a range of new fiscal research, analysis, and commentary. This online content, Fiscal Asia (FA), will include key fiscal indicators, building on the ADB COVID-19 Policy Database⁵ initiative and focusing on the thematic areas from Output 1. This will also include fiscal diagnostics developed using empirical analysis to monitor evolving fiscal sustainability in DMCs. The FA's value-added is its focused content (indicators, research publications, policy analyses) on fiscal spending and revenues which is

³ Related fiscal analyses recognizing unpaid domestic and household work in the context of informal sectors, and female labor force participation.

⁴ A possible existing ADB portal is the [AsianBondsOnline](#) which is managed by ERMR and currently houses other macro indicators of Asian economies as well in its [TrackingAsia](#) section.

⁵ This ADB database tracks government policies to combat the COVID-19 pandemic (<https://covid19policy.adb.org/>).

thematically organized to encourage policy discussion among stakeholders in DMCs and the general public. Alternative communication channels will be explored to reach a broader audience and make it easier to retrieve information and data. The key trends from the updated databases will be captured through infographics, which will be posted in the FA portal. The TA will also promote innovation by developing dashboards for the indicators databases with enhanced visualization, query or search tools, and an optimized database backend. It will create a user-friendly application to facilitate automation of database updating and maintenance of its analytical contents, allowing the database and the web portal to be institutionalized even after the TA ends.

7. The portal will also feature an occasional policy brief that will provide an accessible snapshot of regional fiscal developments, provide analysis and insights on the key fiscal issues and challenges faced by DMCs, and present updated fiscal diagnostics for DMCs. The thematic research will help inform DMC governments on the state of fiscal space and policy options learned in the region and elsewhere. The fiscal online content generated under Output 2 and the policy brief will complement existing publications and databases through a region-centric and thematic-area approach. Thus, the TA cluster will help fill in fiscal data gaps, provide an improved platform for analysis of fiscal challenges across DMCs, and strengthen ADB coverage of fiscal issues. As part of the TA review process, an assessment will be made concerning future arrangements, including funding, for the enhanced online content.

8. **Output 3: Knowledge sharing on fiscal policy strengthened.** To leverage research outputs and build capacity in DMCs, outreach events will be held in collaboration with relevant ADB departments and stakeholders. Workshops and seminars will be conducted, and subject experts will be invited to discuss draft research papers done under subproject 2 to improve their analytical rigor and policy relevance. At least one regional conference will be held to bring together researchers, policymakers, civil society and private sector representatives, and international experts to provide fresh perspectives on fiscal policy challenges and solutions, including best practices and context-specific lessons. Fostering knowledge exchanges between DMC officials will contribute to stronger fiscal policy frameworks across the region. This conference will also provide a forum for sharing country experiences to foster cross-fertilization of ideas on fiscal policy among DMCs. The regional conference will also serve as a catalyst for the adoption of a regional mechanism that systematically promotes information exchange and dialogue among stakeholders. This mechanism will serve as a peer-to-peer learning platform for reform experiences, emerging challenges, and innovations.

D. Subproject Cost and Financing

9. The TA subproject financing amount is \$1,000,000 which will be financed on a grant basis by ADB's Technical Assistance Special Fund (\$500,000 under TASF-7⁶ and \$500,000 under TASF-other sources). The key expenditure items are listed in Appendix 2.

E. Subproject Implementation Arrangements

10. ADB will administer the TA. The Macroeconomics Research Division (ERMR) and the Office of the Chief Economist and Director General (EROD) of ERCD being directly responsible for its administration, engagement, and management of consultants, procurement of equipment and software, and achievement of the TA outputs. Adhering to the "One ADB" approach in knowledge solutions, ERMR and EROD will draw on expertise and knowledge from other ERCD units and ADB departments. These include the Department of Communications' media expertise;

⁶ \$500,000 from TASF-7 Debt Management.Set-Aside

and the expertise of the Sustainable Development and Climate Change Department and Office of Anticorruption and Integrity with regard to various tax issues. The TA will explore opportunities for discussion, research collaboration, and dissemination with academic and reputable regional or global research institutions. When necessary, the TA will use online platforms to reach a wider audience, including DMC policymakers. Once the situation permits, international launches and/or workshops, as well as presentations cohosted by ADB development partners in and outside of developing Asia, will resume. If any activity requiring government clearance takes place in a DMC, a no objection letter will be obtained prior to the activity. Interim performance assessments will be conducted every 6 months from the start of TA implementation review progress of activities, achievements, and funds utilization to ensure timely adjustments towards planned activities to achieve better results.

11. Implementation arrangements are summarized in the table.

Subproject Implementation Arrangements

Aspects	Arrangements		
Indicative implementation period ^a	September 2022–March 2025		
Executing agency	ADB		
Implementing agencies	ERMR and EROD		
Consultants	To be selected and engaged by ADB		
	Individual: individual selection	International expertise 26 person-months)	\$382,000.00
	Individual: individual selection	National expertise (70 person-months)	\$191,000.00
	Individual (resource persons)	11 person-months	\$145,000.00
Procurement ^b	To be procured by ADB		
	Request for quotation	2 contracts	\$5,000.00
Disbursement	Disbursement of TA resources will follow ADB's <i>Technical Assistance Disbursement Handbook</i> (2020, as amended from time to time).		
Asset turnover or disposal arrangement upon TA completion	Upon TA completion, any procured equipment will be disposed of in compliance with Administering Grant-Financed Technical Assistance Projects in the Project Administration Instructions ^b		

ADB = Asian Development Bank, ERMR = Macroeconomics Research Division, Economics and Regional Cooperation Department, EROD = Office of the Chief Economist and Director General, TA = technical assistance.

^a The implementation period starts from the expected month of commitment or signing.

^b Procurement Plan (accessible from the list of linked documents in Appendix 3).

Source: Asian Development Bank.

12. **Consulting services.** Individual consultants and resource persons will be recruited through individual consultant selection methods to provide international and national consulting. ADB will engage consultants following the ADB Procurement Policy (2017, as amended from time to time) and its associated project administration instructions and/or staff instructions. Contracts for consulting services will consist of output-based, lump-sum, and time-based contracts as appropriate. Hiring a team of individual consultants will be more beneficial for ADB than engaging a firm because it is faster to recruit, mobilize, and coordinate individual consultants, particularly for responding quickly to the needs of ADB Management and developing member country policymakers on ad hoc data and research work. This approach will also allow greater flexibility to engage experts with specialized knowledge who will most likely be associated with various research institutions, think tanks, and universities.

13. Individual consultants will be recruited as needed for the duration of the TA to provide an estimated 26 person-months of international consulting inputs and 70 person-months of national consulting inputs.⁷ The TA subproject will require international consultancy from economists and sector specialists who will prepare analyses on the selected topics related to government expenditure and fiscal management, as well as provide expert guidance on various aspects of the TA and review research outputs, as needed. International editing consultants will be required for editing manuscripts before publication. National economics consultants and research assistants will be required to assist with data management and to conduct research on particular topics. National consultants will be needed for system and database development, web design and administration, desktop publishing, and graphic design of the publication. Copy editors, typesetters, and proofreaders will be engaged for the publication of the research papers.⁸ Resource persons will be engaged for an estimated total of 11 person-months to serve as peer reviewers, presenters and/or discussants during workshops, and technical experts for short-term assignments of no more than 33 working days.

14. **ADB's procurement.** Procurement of equipment (computer hardware and software) and statistical databases will follow the ADB Procurement Policy (2017, as amended from time to time) and Procurement Regulations for ADB Borrowers (2017, as amended from time to time). Where applicable, the TA team will coordinate with ADB's Information Technology Department and Corporate Services Department in the purchase of the equipment.⁹ Disbursements under this TA will be made in accordance with ADB's *Technical Assistance Disbursement Handbook* (2020, as amended from time to time). After the TA is completed, the TA team will dispose of any procured equipment in compliance with the project administration instructions on administering grant-financed TA projects.¹⁰

15. **Social media and websites.** The TA will regularly disseminate resulting knowledge products via the ADB website and social media. Aside from electronic and printed publications, digital platforms—such as infographics, blogs, op-eds, and social media—will be used to disseminate the outputs more widely.

⁷ The Terms of Reference for Consultants are accessible from the linked document in Appendix 3.

⁸ Non-consulting services contracts will be used as appropriate.

⁹ Procurement Plan is accessible from the list of linked documents in Appendix 3.

¹⁰ ADB. 2018. Administering Grant-Financed Technical Assistance Projects. *Project Administration Instructions*. PAI 5.09. Manila.

SUBPROJECT DESIGN AND MONITORING FRAMEWORK

Impact the TA is Aligned with			
Fiscal policy for green and inclusive development better leveraged in DMCs ^a			
Results Chain	Performance Indicators	Data Sources and Reporting Mechanisms	Risks and Critical Assumptions
<p>Outcome Knowledge on effectiveness of public expenditure and fiscal management enhanced</p>	<p>By 2025, a. At least 50 citations of TA studies in external publications, including media reports (OP 3.1.2, 6.1.1)^c</p> <p>b. At least 100 participants (of which at least 25% women) in conferences and other dissemination activities, with at least 75% reporting improved knowledge and capacity (in terms of quality, depth, range) in DMCs fiscal policy analytical work (OP 2.3, OP 3.1.2, OP 6.1.1)</p>	<p>a. Web searches for scholarly literature (e.g., Google Scholar, IDEAS/RePEc, and ADB website); DOC's media monitoring report</p> <p>b. BTORs; TA consultant reports; surveys and event attendance records</p>	<p>R: DMC stakeholders lack commitment and interest in absorbing research findings and recommendations, and seeking opportunities to leverage knowledge to strengthen policies.</p> <p>A: DMC stakeholders are engaged in TA research priorities.</p>
<p>Outputs 1. Research studies on efficiency of government expenditures to improve fiscal management and expand fiscal space published and disseminated</p> <p>2. ADB online fiscal content enhanced, and policy brief published</p>	<p>By 2025, 1a. At least 10 studies and one edited volume on taxation, government spending, and fiscal policy completed and published (2021 baseline: Not applicable)</p> <p>1b. 200 copies of the edited volume printed and/or distributed (2021 baseline: Not applicable)</p> <p>1c. A total of at least 1,500 web downloads of the edited volume and the research studies recorded (2021 baseline: Not applicable)</p> <p>By 2025, 2a. 1,000 page views of the Asia Fiscal Online 2023: 300 page views</p>	<p>1a. TA progress reports and list of published knowledge products</p> <p>1b. Number of copies printed</p> <p>1c. ADB web statistics and TA progress reports</p> <p>2a. ADB web statistics and TA progress reports</p>	<p>R: Unforeseen circumstances may delay access to fiscal data and other information.</p> <p>A: Target DMC stakeholders are engaged in TA research priorities.</p> <p>R: Unforeseen technical issues such as a breach of</p>

3. Knowledge sharing on fiscal policy strengthened	<p>2024: 700 page views (2021 baseline: Not applicable)</p> <p>2b. Two issues of policy briefs published, with at least 500 downloads per issue (2021 baseline: Not applicable)</p> <p>By 2025,</p> <p>3a. At least one regional conference organized (2021 baseline: Not applicable)</p> <p>3b. At least 200 participants in all outreach activities, of which 25% are women (2020 baseline: Not applicable) (OP 2.3)</p>	<p>2b. ADB web statistics and TA progress reports</p> <p>3a. Post-event reports, TA progress reports, event documents, staff BTORs</p> <p>3b. Post-event reports, TA progress reports, event documents, staff BTORs</p>	<p>website security and software malfunction.</p> <p>A: Potential audience (policymakers, researchers, general public) are aware of our outputs.</p> <p>R: Frequent turnover, and lack of engagement among key DMC stakeholders</p>
<p>Key Activities with Milestones</p> <p>1. Research addressing government expenditure and fiscal management carried out</p> <p>1.1 Hire consultants (Q4 2022–Q4 2023).</p> <p>1.2 Collect and organize data, and draft research papers (Q4 2022–Q3 2024).</p> <p>1.3 Review, edit, and finalize research studies (Q4 2023–Q1 2025).</p> <p>1.4 Publish research as collective volume and conduct dissemination activities (Q4 2024).</p> <p>1.5 Produce blogs and policy briefs (Q4 2023–Q1 2025).</p> <p>2. ADB online fiscal content enhanced, and policy brief published</p> <p>2.1 Hire consultants (Q4 2022 – Q1 2023).</p> <p>2.2 Procure information technology equipment, information, and knowledge services (Q4 2022–Q1 2025).</p> <p>2.3 Collect and organize data, initial web content, set up and pilot-test website (Q4 2022–Q1 2025).</p> <p>2.4 Launch enhanced online fiscal content (Q2 2023).</p> <p>2.5 Prepare policy brief content (Q2 2023 and Q2 2024).</p> <p>2.6 Publish and launch policy brief (Q3 2023 and Q3 2024).</p> <p>3. Knowledge sharing on fiscal policy strengthened</p> <p>3.1 Conduct annual regional outreach events on fiscal issues (Q4 2023–Q1 2025).</p> <p>3.2 Conduct end-of-project assessment (Q1 2025).</p> <p>TA Management Activities</p> <p>Hiring of consultants (Q4 2022–Q2 2024)</p> <p>Procurement of information technology equipment and software (schedule to be determined)</p>			
<p>Inputs</p> <p>ADB: \$1,000,000.00</p>			

A = assumption, ADB = Asian Development Bank, BTOR = back-to-office report, DMC = developing member countries, DMF = design and monitoring framework, DOC = Department of Communications, OP = operational priority, Q = quarter, R = risk, TA = technical assistance.

^a ADB. 2019. *Operational Priority 6: Strengthening Governance and Institutional Capacity*. Manila. Available at <https://www.adb.org/documents/strategy-2030-op6-governance>.

Contribution to Strategy 2030 Operational Priorities:

The expected values and methodological details for all OP indicators to which this TA will contribute results are detailed in Contribution to Strategy 2030 Operational Priorities (accessible from the list of linked documents in Appendix 3 of the TA report). In addition to the OP indicators tagged in the DMF, this TA will contribute results for OP 6.2 Entities with improved service delivery

Source: ADB.

SUBPROJECT COST ESTIMATES AND FINANCING PLAN
 {(\$'000)}

Item	Amount
A. Asian Development Bank ^a	
1. Consultants ^b	
a. Remuneration and per diem	
i. International consultants ^c	527.0
ii. National consultants	191.0
b. Out-of-pocket expenditures	
i. International and local travel	64.0
ii. Miscellaneous administration and support costs	6.0
2. Printed external publications ^d	50.0
3. Goods (rental or purchase) ^e	5.0
4. Training, seminars, workshops, forum, and conferences ^f	100.0
5. Miscellaneous technical assistance administration costs ^g	7.0
6. Contingencies	50.0
Total	1,000.0

ADB = Asian Development Bank

Note: The technical assistance (TA) is estimated to cost \$1,000,000.00, of which contributions from the Asian Development Bank are presented in the table.

^a Financed by the Asian Development Bank's Technical Assistance Special Fund (TASF-7 Debt Management Set-Aside and TASF-other sources).

^b Lump-sum payments, output-based, and time-based contracts will be considered for engaging consulting services.

^c Includes honorarium of resource persons hired as experts for short-term assignments.

^d Digital and print publication costs of studies and/or reports, including payments to non-consulting service providers (typesetters, translators, proofreaders, page-proof checkers, and overtime pay for Printing Unit contractual personnel). Publications will be printed for a specific group of requestors on demand only.

^e Includes information technology equipment and software. The procurement of goods will be purchased in accordance with the *ADB Procurement Policy (2017, as amended from time to time)* and the associated staff instructions, and in coordination with ADB's Information Technology Department and Corporate Services Department, where applicable.

^f Includes (i) travel expenses and per diem of ADB staff as resource persons in dissemination activities or speakers in international conferences and/or forums to present technical assistance results; (ii) travel expenses and per diem of ADB staff to provide support services in implementing and administering workshops; (iii) honoraria, per diem, and other travel-related expenses of resource persons; (iv) venue rental and related facilities; (v) relevant costs including representation expenses; (vi) costs of meals and snacks served during training sessions, workshops, or conferences for all participants, including ADB staff participants; and (vii) other related costs. Expenses will be incurred in accordance with ADB (Budget, Personnel, and Management Systems Department; and Strategy and Policy Department). 2013. *Use of Bank Resources: Regional Technical Assistance and Technical Assistance vs. Internal Administrative Expenses Budget. Memorandum*. 26 June (internal).

^g Includes data support, software licenses, subscription to data and information services, and other expenditures that may arise in the course of the TA implementation that the other cost categories in the financing plan do not cover, e.g. mailing and shipping of documents, and bank charges.

Source: Asian Development Bank estimates.

LIST OF LINKED DOCUMENTS

<http://www.adb.org/Documents/LinkedDocs/?id=55130-003-TARreport>

1. Terms of Reference for Consultants
2. Procurement Plan