

Project Administration Manual

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Democratic Socialist Republic of Sri Lanka: Food
Security and Livelihood Recovery Emergency
Assistance Project

ABBREVIATIONS

ADB	–	Asian Development Bank
CERC	–	contingent emergency response component
DAD	–	Department of Agrarian Development
DOA	–	Department of Agriculture
DSD	–	Department of Samurdhi Development
EAL	–	emergency assistance loan
GAP	–	Good Agricultural Practices
JFPR	–	Japan Fund for Prosperous and Resilient Asia and the Pacific
MOA	–	Ministry of Agriculture
MOF	–	Ministry of Finance, Economic Stabilization and National Policies
MOWCS	–	Ministry of Women, Child Affairs and Social Empowerment
NAO	–	National Audit Office
NPD	–	Department of National Planning
NSE	–	National Secretariat for Elders
NSEC	–	National Secretariat for Early Childhood Development
NSPD	–	National Secretariat for Persons with Disabilities
PCU	–	project coordination unit
PIU	–	project implementation unit
PPMS	–	project performance management system
PSC	–	project steering committee

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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, Economic Stabilization and National Policies, acting through Department of National Planning, serving as executing agency, and the Ministry of Women, Child Affairs and Social Empowerment, the Ministry of Agriculture, the Department of Samurdhi Development, and the Department of Agrarian Development as implementing agencies are wholly responsible for the implementation of ADB-financed projects, as agreed jointly between the borrower 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 the executing and implementing agencies of their obligations and responsibilities for project implementation in accordance with ADB's policies and procedures.

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

After ADB Board approval of the project's report and recommendations 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 Government of Sri Lanka requested emergency assistance in May 2022 in response to a food insecurity crisis in the country to ensure access to food and protect livelihoods for the poor and vulnerable.¹ From May 2022 to date, food security and livelihoods have continued to deteriorate, and the situation may worsen through 2022. Against this background of a national emergency, the project aims to improve food security and protect the livelihoods of the poor and vulnerable nationwide, especially women and children, by temporarily expanding direct financial support to compensate for food price increases, supporting livelihood development activities to counteract food shortages and income losses, and enhancing social protection systems to ensure that the project reaches its intended beneficiaries and to strengthen resilience to future emergencies.

A. Rationale

2. **National food insecurity emergency.** Sri Lanka is facing a nationwide food insecurity emergency. Food price inflation reached 58.0% in May 2022, year-on-year, and soared to 75.8% in June 2022.² During June 2022 alone, significant increases have been recorded in food prices (7.25%). The food insecurity emergency has been caused by the convergence of multiple factors. A sharp rise in global food and fuel prices beginning in March 2022 (caused by the Russian Federation's invasion of Ukraine) has aggravated rising prices of imported basic food items and locally produced food commodities in Sri Lanka that began in 2021. This has increased the cost of living and reduced access to nutritious food, especially for the poor and vulnerable. The spike in food and fuel prices has coincided with ongoing struggles to recover from the coronavirus disease (COVID-19) pandemic, which left a significant portion of the population with reduced incomes and savings due to employment losses and disruptions. Surveys conducted in May 2020–April 2022 revealed that about 11% of households have stopped earning income, about 62% have reduced income, and about 86% have resorted to negative coping mechanisms, including borrowing money and selling belongings.³ Fuel shortages and daily power cuts since March 2022 have triggered further disruptions in daily lives, livelihoods, and domestic supply chains, particularly related to agricultural products, further contributing to income losses, increased food prices, and food shortages. The result has been a dramatic deterioration of food security. The World Food Programme estimates that 38% of households (or 6.3 million people, including 3.3 million women and girls) are facing moderate or severe food insecurity, with 65,600 people considered severely food insecure.⁴ Food insecurity is particularly prevalent among households in rural and estate areas, households headed by women, and households with

¹ The government made the official request for the proposed emergency assistance loan, with surplus loan proceeds that have been cancelled and repurposed from ongoing projects, in the letter to the Asian Development Bank (ADB) dated 20 May 2022.

² Government of Sri Lanka, Department of Census and Statistics (DCS). 2022. [National Consumer Price Index \(NCPI\), June 2022, 21, July 2022](#). Colombo.

³ United Nations Children's Fund. 2022. *Household Impact Survey Round 6 2022*. Colombo.

⁴ World Food Programme (WFP). 2022. [WFP Sri Lanka: Situation Report 6 July 2022](#). Colombo. According to WFP's consolidated approach for reporting indicators of food security, households are classified by level of food security using indicators of food consumption (measuring the status of food security), and economic vulnerability and asset depletion (measuring the coping capacity). Households classified as moderately food insecure have significant food consumption gaps or are marginally able to meet minimum food needs only with irreversible coping strategies. Households classified as severely food insecure have extreme food consumption gaps or extreme loss of livelihood assets, leading to food consumption gaps or worse. WFP. 2021. [Technical Guidance for WFP Consolidated Approach for Reporting Indicators of Food Security \(CARI\), Third Edition](#). December 2021. Rome.

irregular incomes.⁵ The proposed emergency assistance project will address the food insecurity emergency where it is most sharply felt, by providing support to the poor and vulnerable, particularly women and children.

3. **Nutrition crisis.** The assessment conducted in April 2022 (footnote 5) showed that household expenditure on food has jumped sharply to around 75.0% of total expenditure, compared to 35.1% in 2019.⁶ Households have coped with rising food prices and income losses by reducing their food consumption and/or purchasing cheaper but less nutritious food. The 2022 assessment revealed that about 95% of households are eating less preferred or less expensive food, 83% limiting the portion size of meals, and 66% are reducing the number of meals per day. Most households have also reduced the consumption of milk and dairy products, poultry, meat, fish, and eggs. The prolonged increase in food prices—which started to rise in 2021 and continued in 2022—is aggravating malnutrition among vulnerable households, with detrimental impacts on health, especially of children. Even before the pandemic, low-nutrition diets among children were prevalent, resulting in high child undernutrition rates—with significant prevalence among children under 5 years of age of stunting (17.3%), wasting (15.0%), and underweight (20.5%).⁷

4. **Growing numbers of vulnerable women and children.** A national survey conducted prior to the COVID-19 pandemic showed that 39.8% of women had endured physical, sexual, emotional, and/or economic violence, and/or controlling behaviors by a partner in their lifetime.⁸ There were 10,632 children (6,615 girls) placed in institutional care in 2019, mostly (70.1%) due to poverty.⁹ Since the start of the pandemic, household economies have come under severe strain and their emotional, psychological, and social well-being has diminished. Consequently, gender-based and domestic violence and high-risk child protection incidents (e.g., sexual assault, physical abuse, and child negligence) have increased significantly, with growing numbers of women and children requiring protection and services. Many cases of domestic violence and child protection remain unreported, due to lack of effective outreach and support mechanisms.

5. **Agricultural production crisis.** A worsening agricultural production crisis also contributes to livelihood, food and nutrition insecurity. The crisis is affecting 2.2 million people who engage in agriculture (27.1% of the employed population).¹⁰ Rice is the main food crop grown in two cultivation seasons—the *Maha* season (September–March) and the *Yala* season (May–August). Until the 2020–2021 cultivation season, chemical fertilizers were heavily subsidized in Sri Lanka, leading to excessive application of fertilizers, soil degradation, and groundwater pollution. The government banned imports of chemical fertilizers and pesticides in May 2021 without adequate preparation and farmer training, resulting in rice production losses of 40%–50% in 2021–2022. Although the ban was lifted in December 2021, shortages and high prices of fuel, fertilizers, and other agricultural inputs have negatively impacted crop yields in 2022 and increased import requirements, especially of rice (Sri Lanka was previously self-sufficient in rice). Moreover, increased in temperatures during the rice growing seasons as a result of climate

⁵ Government of Sri Lanka, Department of National Planning (NPD) and World Food Programme. 2022. [Sri Lanka Joint Rapid Food Security Assessment](#). Colombo.

⁶ Government of Sri Lanka, DCS. 2022. [Household Income and Expenditure Survey - 2019. Final Result](#). Colombo.

⁷ Government of Sri Lanka, DCS. 2016. [Sri Lanka Demographic and Health Survey 2016](#). Colombo.

⁸ Government of Sri Lanka, DCS. 2020. [Women's Wellbeing Survey–2019: Findings from Sri Lanka's first dedicated National Survey on Violence against Women and Girls. Final Report](#). Colombo.

⁹ Government of Sri Lanka, DCS. 2021. [Census of Children in Child Care institutions 2019](#). Colombo.

¹⁰ Government of Sri Lanka, DCS. 2021. [Sri Lanka Labour Force Survey Annual Report–2020 \(With Provincial and District level data\)](#). Colombo.

change are projected to negatively impact rice yields.¹¹ Exorbitant costs of agricultural inputs and lower yields have forced farmers to move out of the sector in search of employment and other livelihood opportunities. The 2022 *Yala* season began with no chemical fertilizers available to farmers and the crop is expected to widely fail, which will exert further pressure on food security.

6. **Economic crisis.** Sri Lanka's dwindling foreign currency reserves have made the import of essential items such as food, fuel, and fertilizers challenging, triggering acute shortages and price hikes. Long standing fiscal and current account deficits have been exacerbated by recent events, including (i) the low tax regime introduced in December 2019, which has resulted in falling revenue falls; (ii) negative impacts of the COVID-19 pandemic on the fiscal balance, resulting from weak economic activity and a decline in tax revenues, and increased expenditure due in part to pandemic-related spending; (iii) a sharp reduction in tourist arrivals, causing substantial foregone foreign exchange earnings (about 5% of gross domestic product); (iv) the ban on chemical fertilizers from May 2021 to November 2021, resulting in poor agricultural production; and (v) the Russian Federation's invasion of Ukraine which has escalated global commodity prices, particularly of oil and food.

7. **Government social assistance programs.** During the COVID-19 lockdowns in 2020 and 2021, the government provided direct financial assistance and other in-kind support for households and individuals to compensate for income losses by expanding existing social assistance programs, namely, (i) the Samurdhi subsidy program (monthly cash grants for low-income families), which is the key component of the main national poverty alleviation program; (ii) senior citizen allowances (monthly cash grants for low-income elders); (iii) disability assistance program (monthly cash grants for low-income persons with disabilities); and (iv) assistance for kidney disease patients (monthly cash grants for low-income chronic kidney disease patients). About 66% of households in Sri Lanka received cash transfers.¹² Although these measures helped mitigate the negative impacts of the pandemic on households and individuals, various surveys suggest that some households and individuals affected by the pandemic were excluded, including children, households headed by women, and households with irregular incomes. Existing social assistance programs are highly fragmented (they are administered by multiple government agencies), and often do not reach the most vulnerable. The governance assessment conducted for the project identified weaknesses in the operational rules, procedures, and systems for the existing programs, especially regarding the (i) selection, monitoring and evaluation, and updating of beneficiaries; (ii) grievance redress mechanisms; and (iii) cash delivery mechanisms. Moreover, without effective strategies, these programs mostly fail to help beneficiaries develop sustainable livelihoods and improve food security.¹³

8. **Discontinued or scaled-down government programs.** Since late 2021, some government programs—including nutrition programs for children and pregnant and lactating women, and women and child protection services—have been discontinued or scaled down due to the unavailability of raw materials, rising food prices, and growing government budget constraints. These vulnerable groups are largely not covered by existing social assistance programs. Many government women's shelters, children's homes, and care homes for the elderly and people with disabilities currently depend on donations and are unable to meet increasing demands for protection and services.

¹¹ The World Bank Group and the Asian Development Bank (ADB). 2020. [Climate Risk Country Profile: Sri Lanka](#). Washington DC and Manila.

¹² S. Kidd et al. 2020. [Tackling the COVID-19 economic crisis in Sri Lanka: Providing universal, lifecycle social protection transfers to protect lives and bolster economic recovery](#). United Nations Working Paper. Colombo: United Nations Office in Sri Lanka.

¹³ BRAC. Ultra-Poor Graduation. 2021. [Graduation and Food Security](#). Dhaka.

9. **Government support for agricultural and food production.** The government has expanded home garden programs nationwide in response to the ongoing food insecurity crisis. To address the crisis, cash grants were provided to farmers in 2020–2021 to cover the cost of seeds and promote organic fertilizer production. In the upcoming *Maha* season, the government plans to provide subsidized fertilizers and other agricultural inputs to farmers with the support of development partners. However, rice seeds are likely to be expensive and in short supply. With persistent fuel shortages, farmers are expected to have difficulties with land preparation.

10. **Government measures to address the economic crisis.** The Ministry of Finance, Economic Stabilization and National Policies (MOF) and the Central Bank of Sri Lanka have taken several measures to address macroeconomic imbalances, following the International Monetary Fund’s (IMF) Article IV consultation.¹⁴ In April 2022, the government announced the suspension of payments on selected commercial and official bilateral debts and initiated steps to restructure sovereign debt. However, loan repayments to ADB and other international financial institutions remain current. Shortly after, it approached the IMF for a program to access external financing, while committing to medium-term reforms. The government adopted further measures, including (i) abandonment of the de facto exchange rate peg to narrow the gap between official and parallel market rates and attract foreign exchange through formal channels, (ii) policy rate hikes to stem inflation, and (iii) partial reversal of the tax measures introduced in 2019 to reduce deficit monetization. As of August 2022, discussions are ongoing between the government and the IMF to design a new IMF-supported program whose objectives are to (i) restore macroeconomic stability and debt sustainability while ensuring adequate protection for the poor and vulnerable, (ii) safeguard financial stability, (iii) reduce corruption vulnerability, and (iv) embark on growth-enhancing structural reforms to unlock Sri Lanka’s growth potential.¹⁵

11. **Emergency assistance coordination.** In April 2022, at the government’s request, the Asian Development Bank (ADB) began preparing an emergency assistance package in close coordination with the World Bank, the Asian Infrastructure Investment Bank, and the United Nations agencies to mitigate adverse impacts of the multiple crises on the poor and vulnerable. ADB has coordinated with these development partners in preparing emergency assistance, as well as with the Embassy of Japan and the Japan International Cooperation Agency in Sri Lanka in designing the Japan Fund for Prosperous and Resilient Asia and the Pacific (JFPR) grant component. As the proposed emergency assistance loan (EAL) will be financed with surplus loan proceeds that have been cancelled and repurposed from ongoing projects (footnote 1), it will not impose additional aggregate debt burden on the country (footnote 1).

12. **Emergency assistance loan modality.** The project will provide immediate, short-term, and targeted assistance to the poor and vulnerable, especially women and children, to address food insecurity emergency, while enhancing resilience to future emergencies, including climate-related disasters. The national food insecurity emergency and resulting nutrition crisis fall within the scope of emergencies to be addressed through the EAL modality, as set out in the Revised Disaster and Emergency Assistance Policy (R-DEAP).¹⁶ The definition of “emergency” provided under the R-DEAP specifically includes situations relating to food and health (footnote 16, para. 42(ii)). The R-DEAP also identifies food insecurity and health emergencies as concerns to be addressed within the policy framework, and specifically through the EAL (footnote 16, para. 70). This feature is furthermore reflected in the Revised Emergency Assistance Loan Policy (R-EAP), which defines the scope of the EAL on the same terms. Namely, the R-EAP defines the EAL as

¹⁴ IMF. 2022. [IMF Executive Board Concludes 2021 Article IV Consultation with Sri Lanka](#). Washington DC.

¹⁵ IMF. 2022. [IMF Staff Concludes Visit to Sri Lanka. 30 June 2022. Press Release No. 22/242](#). Washington DC.

¹⁶ ADB. 2021. [Revised Disaster and Emergency Assistance Policy](#). Manila.

an instrument for emergency support to address situations including those triggered by food insecurity and health emergencies (along with situations including technological and industrial accidents, and post conflict situations).¹⁷ The proposed project meets these requirements (footnote 17, para. 37). In addition, all the eligibility requirements for an emergency assistance loan have been met (footnote 17, para. 39): (i) the government's request for assistance has been received (footnote 1); (ii) the potential impact on economic, social, and governance needs and priorities have been identified in a damage and needs assessment;¹⁸ (iii) the current crises involve significant economic dislocation and the project will address immediate needs; (iv) no security risks to ADB staff are anticipated; and (v) the level of burden and risk-sharing among the stakeholders is appropriate.

13. ADB's emergency response package. The project forms part of ADB's emergency response package to the multifaceted challenges facing Sri Lanka, combining assistance through different financing modalities. In the short-term, pending the conclusion of the IMF program negotiations, ADB has been addressing immediate needs, such as essential medical supplies, by identifying and reallocating (within the previously approved scope) surplus loan proceeds from ongoing projects. ADB's Trade and Supply Chain Finance Program has been supporting imports of essential items such as food, fuel, and medicines. In sectors where ADB has no ongoing operations, such as social protection and agriculture, surplus loan proceeds from other sector operations have been cancelled and repurposed upon the government's request.¹⁹ Additionally, discussions are ongoing to expand non-sovereign operations in support of agricultural imports. In the medium-term, ADB will prepare assistance in close coordination with the IMF and other development partners, including policy-based lending, to support structural reforms. ADB's emergency response package is consistent with the country partnership strategy for Sri Lanka, 2018–2022 (pillar 2: improve the quality of growth by promoting inclusiveness),²⁰ and the International Financial Institution Action Plan to Address Food Insecurity.²¹ It is also aligned with the following operational priorities of ADB's Strategy 2030: (i) addressing remaining poverty and reducing inequalities and accelerating progress in gender equality by improving food security and protecting the livelihoods of the poor and vulnerable, especially women and children; (ii) tackling climate change, building climate and disaster resilience, and enhancing environmental sustainability by adopting climate adaptation measures; (iii) promoting rural development and food security by disseminating good agricultural practices to advance precision agriculture and enhance crop productivity; and (iv) strengthening governance and institutional capacity by upgrading information technology (IT) systems and digital tools for the government social assistance programs, and agriculture and agrarian development.

¹⁷ ADB. 2021. [Revised Emergency Assistance Loan Policy](#). Manila.

¹⁸ United Nations Office for the Coordination of Humanitarian Affairs. 2022. [Sri Lanka: Food Security Crisis. Humanitarian Needs and Priorities](#). June–September 2022. Colombo; World Bank. 2022. "Contingent Emergency Response Component (CERC) Emergency Action Plan: Minimizing the Impacts of the Economic Crisis and Restoring Social Stability." Colombo.

¹⁹ On 6 June 2022 the government requested a partial cancellation of loan proceeds from six ongoing projects in order to use the funds for the proposed project. ADB processed the requested partial cancellation and informed the government on 7 July 2022.

²⁰ ADB. 2017. [Country Partnership Strategy. Sri Lanka, 2018–2022—Transition to Upper Middle-Income Country Status](#). Manila.

²¹ African Development Bank, ADB, European Bank for Reconstruction and Development, Inter-American Development Bank, International Fund for Agricultural Development, International Monetary Fund, and the World Bank Group. 2022. *International Financial Institution (IFI) Action Plan to Address Food Insecurity*. 18 May 2022. Washington DC.

B. Project Description

14. The project is aligned with the following impact: adverse effects of food insecurity mitigated.²² The project will have the following outcome: food security and livelihoods of the poor and vulnerable, especially women and children, improved. The project will have three outputs (Section IX A).

15. **Output 1: Direct financial support for the poor and vulnerable temporarily scaled up and broadened.** The project will support vertical and horizontal expansion of direct financial support for the poor and vulnerable for at least 3 months to compensate for sharp rises of food prices through existing social assistance programs, including the Samurdhi subsidy program (financial support for low-income families), senior citizens allowance (financial support for low-income elders), disability assistance program (financial support for low-income persons with disabilities), and assistance for kidney patients (financial support for low-income chronic kidney disease patients). The project will carry on with the current support from the World Bank, which is expected to end in August 2022, to ensure its continuity. Additionally, the project will support vertical and horizontal expansion of the food voucher program for pregnant and lactating women and undernourished children for at least 4 months by temporarily providing cash grants in addition to vouchers due to the unavailability of the recommended food items at participating retail shops. The information on the temporary financial support will be disseminated widely through different channels to reach out to eligible groups (Section E). Under the JFPR grant component, the project will support basic needs (e.g., food, hygiene kits, medicines) and livelihood development of vulnerable women and children (about 18,000), including those in women's shelters and children's homes,²³ and children and youth at risk of being placed in institutional care, and strengthen referral and support mechanisms and services for victims of gender-based and domestic violence.²⁴

- (i) **Samurdhi subsidy program.** The Samurdhi subsidy program is the key component of the Samurdhi program which is the main national poverty alleviation program. Under the Samurdhi subsidy program, low-income families identified based on six main criteria (education, health, economic level, assets, housing condition, and family demography) by village committees are provided with monthly cash transfers deposited into their accounts in the Samurdhi Bank network. The amount of financial support varies, depending on the family size. The World Bank supports, in May–August 2022, a temporary increase in the monthly benefit level (top-up) and the number of beneficiary low-income families as follows:

Existing beneficiaries (1.76 million families)

- Family with 4 or more members: SLRs3,000 (top-up) in addition to SLRs4,500
- Family with 3 members: SLRs3,100 (top-up) in addition to SLRs3,200
- Family with less than 3 members: SLRs3,100 (top-up) in addition to

²² Prime Minister's statement on the roadmap to revive the economy, made at the Parliament on 5 July 2022: Economynext. 2022. [Sri Lanka Prime Minister's full statement on IMF negotiations](#). Colombo (July 6).

²³ Children's homes provide protection and services for children and youth up to 18 years of age. Livelihood development activities will be supported only for youth at children's homes who are above the minimum age for employment.

²⁴ Japan Fund for Prosperous and Resilient Asia and the Pacific Grant (accessible from the list of linked documents in Appendix 2 of the report and recommendation of the President). The Guidance Note on Japanese Visibility and Guidance Note for the Coordination with the Embassy of Japan and Japan International Cooperation Agency are in Appendix 1 and Appendix 2 of the project administration manual.

SLRs1,900

Waitlisted beneficiaries (0.73 million families)

- SLRs5,000 regardless of the family size

The project will assist the continued vertical and horizontal expansion of the Samurdhi subsidy program as initiated with the support of the World Bank for at least 3 months from August/September 2022.

- (ii) **Senior citizens allowance.** The senior citizens allowance program provides monthly cash grants to low-income elders above 70 years of age identified based on the six main criteria by village committees for elders. The elders already enrolled in the program usually receive cash over the counter at the post office or Divisional Secretariat office located in the place of their residence or deposited into their bank accounts. The amount of financial support varies, depending on the age. The World Bank supports, in May–August 2022, a temporary increase in the monthly benefit level (top-up) and the number of beneficiary low-income elders as follows:

Existing beneficiaries (0.42 million elders)

- Elder above 70 years of age: SLRs3,000 (top-up) in addition to SLRs2,000
- Elder above 100 years of age: SLRs2,500 (top-up) in addition to SLRs5,000

Waitlisted beneficiaries (0.24 million elders)

- SLRs5,000 regardless of the age

The project will assist the continued vertical and horizontal expansion of the senior citizens allowance program as initiated with the support of the World Bank for at least 3 months from August/September 2022. The waitlisted beneficiaries were required to open an account in the Samurdhi Bank network and receive temporary cash transfers into their accounts. Under the project, the elders already enrolled in the program will also be requested to open an account in the Samurdhi Bank network and will have their monthly allowance deposited into their accounts. This is expected to streamline the existing cash transfer mechanisms and improve monitoring, efficiency, and transparency.

- (iii) **Disability assistance program and assistance for kidney patients.** Under these assistance programs, monthly cash grants are provided to low-income persons with disabilities and chronic kidney disease patients, identified based on the six main criteria by village committees for persons with disabilities, at the Divisional Secretariat office in the place of their residence. The World Bank supports, in May–August 2022, a temporary increase in the monthly benefit level (top-up) and the number of beneficiary low-income persons with disabilities and chronic kidney disease patients as follows:

Existing beneficiaries (0.11 million persons with disabilities and kidney patients)

- Person with disabilities: SLRs2,500 (top-up) in addition to SLRs5,000
- Kidney disease patient: SLRs2,500 (top-up) in addition to SLRs5,000

Waitlisted beneficiaries (0.07 million persons with disabilities and kidney patients)

- Person with disabilities: SLRs5,000
- Kidney disease patient: SLRs5,000

The project will assist the continued vertical and horizontal expansion of the assistance programs for persons with disabilities and chronic kidney disease patients as initiated with the support of the World Bank for at least 3 months from August/September 2022. The waitlisted beneficiaries were required to open an account in the Samurdhi Bank network and receive temporary cash transfers into their accounts. Under the project, the persons with disabilities and kidney patients already enrolled in the programs will also be requested to open an account in the Samurdhi Bank network and will have their monthly allowance deposited into their accounts.

- (iv) **Food voucher program.** All women who have applied for enrollment in the food voucher program at the time of their pregnancy registration receive a pack of ten SLRs2,000 vouchers which can be used once per month to purchase food items recommended by the Ministry of Health at participating retail shops. About 300,000 mothers enroll in the program annually. The program operation has partially been suspended in some districts since early 2022 due to budget constraints and shortages of the recommended food items. The project will support vertical and horizontal expansion of the program for at least 4 months by temporarily (i) providing cash grants of SLRs2,500 per month in addition to vouchers which allow them to purchase food and other essential items anywhere, including transport services; and (ii) extending cash grant assistance of SLRs5,000 per month to undernourished children under two years of age below the average growth chart. Mothers who wish to enroll in the program will be required to open an account in the Samurdhi Bank network and receive temporary cash transfers into their accounts. Databases of mothers who have registered their pregnancy and their childbirths will be used to verify eligible women and children.

16. **Output 2: Improved support for livelihood development activities of the poor and vulnerable provided.** To restore livelihoods and enhance coping capacity and food security, the project will provide improved support for livelihood development activities of the poor and vulnerable, especially farmers and low-income families, through a combination of financial support, training, technical and knowledge support, and mentoring and coaching.

- (i) **Support for farmers.** To compensate for the rising costs of agricultural production and incentivize food production during the *Maha* season in September 2022–March 2023, financial support of up to SLRS20,000 per hectare will be provided for the maximum of 2 hectares of land cultivated per farmer in higher-yield zones (about 600,000 farmers) in two installments before land preparation and after planting. Cash grants will be deposited into farmers’ accounts at the Bank of Ceylon, People’s Bank, National Savings Bank, or Regional Development Bank. The Good Agricultural Practices (GAP) certification program will be updated under the JFPR grant component to promote precision agriculture and enhance crop productivity. Specialists and field level officers of the Department of Agriculture (DOA) and Department of Agrarian Development (DAD) will be trained as trainers to conduct GAP training for farmers. DOA and DAD specialists and field level officers will also be trained on the methodology for assessing risks and

vulnerabilities of agricultural operations (e.g., climate risks, disaster risks).

- (ii) **Livelihood development support for low-income families.** The project will support the development and piloting of upgraded livelihood development programs for low-income families to develop sustainable livelihoods and enhance food security. A set of sequenced interventions, including technical, financial literacy, and business skills training, business development support, coaching and mentoring, savings promotion, and access to small loans, will be designed and administered to eligible low-income families (about 7,500) in selected districts over 18–20 months, coupled with livelihood assistance grants of up to SLRs100,000 to support productive asset creation. Managers and field level officers of the Department of Samurdhi Development (DSD) and Samurdhi Banks will be trained to provide improved support for low-income families.

17. **Output 3: Social protection systems enhanced.** To ensure that the project reaches its intended beneficiaries, and build resilience to future emergencies in social protection systems, the project will enhance cash grant beneficiary selection, verification, monitoring, and communication, and increase efficiency and transparency in cash transfer processes and mechanisms by upgrading the existing IT systems and digital tools for the Samurdhi program and DAD. The capacity of national, local, and field level offices and officers will be built to effectively use the upgraded IT systems and digital tools.

- (i) **Samurdhi digital system upgrading.** The project will support the development of additional modules for the Samurdhi Customer Relationship Management system, including a “family profile” module to process data on the profile of families (e.g., family member details, education, health, incomes, assets, housing) to be collected to verify and update the list of Samurdhi subsidy beneficiaries; a module to monitor the status and progress of livelihood development program participants; and a module to handle grievances. Training, data collection, monitoring and evaluation, and necessary IT equipment will be supported. The project will also support the introduction of mobile applications for Samurdhi Bank officers to visit villages and deliver financial services to those who cannot travel to the banks, and the installation and sustainable operation of automated teller machines at several Samurdhi Banks with higher transaction volumes on a pilot basis to simplify and reduce the workload of Samurdhi bank officers and ease financial transactions for customers. Samurdhi Banks will be provided necessary equipment and Samurdhi Bank managers and officers will be trained in the use of applications and equipment.
- (ii) **Department of Agrarian Development digital system upgrading.** The project will support the second phase development of the agriculture and agrarian information platform (GeoGoviya) which enables data exchange between farmers, agrarian service centers, district offices, DAD, DOA, and MOA, and provides climate-smart agronomic advisory services for farmers, specialists and field level officers, and policy makers. Although the platform includes a comprehensive database of farmers and farmland and facilitates selection, verification, and monitoring of cash grant beneficiaries, data are processed in excel sheets and uploaded manually. The project will support the upgrading of the platform to facilitate digital data collection and transfer. Training of field level officers in the use of the upgraded platform for data collection, monitoring and evaluation will be supported with the provision of necessary IT equipment.

II. IMPLEMENTATION PLANS

A. Project Readiness Activities

Table 1: Project Readiness Activities

Indicative Activities	2022					Responsible Agencies
	5	6	7	8	9	
Retroactive financing actions						MOF, MOWCS, MOA
Establish project implementation arrangements						MOF, MOWCS, MOA
Loan negotiations						Government, ADB
Cabinet approval of cash transfer benefits and beneficiaries						Government
ADB Board approval						ADB
Loan and grant signing						Government, ADB
Government legal opinion provided						AG
Loan and grant effectiveness						ADB
Government budget inclusion						Government

ADB = Asian Development Bank, AG = Attorney General of Sri Lanka, MOA = Ministry of Agriculture, MOF = Ministry of Finance, Economic Stabilization and National Policies, MOWCS = Ministry of Women, Child Affairs and Social Empowerment.

Source: ADB.

Activities	2022		2023				2024		
	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3
3.7 Train Samurghi Bank managers and officers in the use of mobile applications and systems for automated teller machines									
3.8 Engage an IT firm for the second phase development of the GeoGoviya									
3.9 Develop additional modules for the GeoGoviya									
3.10 Procure IT equipment for DAD, district offices, and agrarian service centers									
3.11 Train field level officers in the use of the upgraded GeoGoviya for data collection, monitoring and evaluation									
Project management activities									
Constitute a project steering committee									
Establish PIUs at MOWCS and MOA									
Organize training for PCU and PIUs on financial management, disbursement, procurement, gender, and environmental safeguards									
Prepare and submit quarterly project progress and financial reports, and annual safeguard monitoring reports to ADB									
Prepare annual project financial statements and submit annual audit reports to ADB									
Coordinate the conduct of special audit and submit audit reports to ADB									
Implement, monitor, and report on the gender equality and social inclusion action plan									
Start and complete loan closing procedures									
Prepare project completion report									

ADB = Asian Development Bank, DAD = Department of Agrarian Development, DOA = Department of Agriculture, DSD = Department of Samurghi Development, GAP = Good Agricultural Practices, IT = information technology, JFPR = Japan Fund for Prosperous and Resilient Asia and the Pacific, MOA = Ministry of Agriculture, MOWCS = Ministry of Women, Child Affairs and Social Empowerment, PCU = project coordination unit, PIU = project implementation unit.

Source: ADB.

III. PROJECT MANAGEMENT ARRANGEMENTS

A. Project Implementation Organizations: Roles and Responsibilities

Table 3: Roles and Responsibilities of Organizations Involved in Project Implementation

Project Implementation Organization	Management Roles and Responsibilities
Executing agency: Ministry of Finance, Economic Stabilization and National Policies	(i) Establish a project coordination unit within the Department of National Planning and appoint qualified professionals to the project coordination unit (ii) Establish a project steering committee and convene project steering committee meetings (iii) Open project accounts
Project steering committee	(i) Provide overall strategic and policy directions and guidance for project implementation (ii) Provide coordination among the executing and implementing agencies in project implementation and management (iii) Review and approve quarterly project plans (iv) Review and recommend consolidated quarterly budget requirements for approval (v) Undertake periodic performance reviews of project outputs and activities and suggest ways to expedite project implementation and resolve any project management issues (vi) Review any weaknesses in financial management, including audit observations and recommendations, and recommend corrective actions to be taken by the executing and implementing agencies
Project coordination unit (Department of National Planning)	(i) Provide overall guidance and support for project implementation, coordination, and management and ensure smooth and timely implementation and completion of project activities by the implementing agencies (ii) Manage local currency advance sub-accounts, and facilitate fund transfers to 2 nd generation advance sub-accounts of the implementing agencies (iii) Prepare and submit consolidated monthly and quarterly budget requirements for approval (iv) Prepare and submit withdrawal applications to ADB (v) Maintain adequate records of all expenditures incurred (vi) Prepare and submit monthly and quarterly project progress reports and a project completion report to ADB (vii) Facilitate annual internal audit for the project and report the status of internal audit as part of monthly and quarterly project progress reports (viii) Prepare annual project financial statements and have them audited, and submit annual audit reports to ADB (ix) Coordinate the conduct of special audit and submit audit reports to ADB (x) Coordinate procurement and consultant recruitment processes with the implementing agencies, including the preparation and submission of bidding documents, requests for proposal, bid evaluation and consultant selection reports, and other supporting documents to ADB for review and approval, procure and manage the contracts (xi) Prepare and submit project progress reports to ADB (xii) Coordinate the implementation, monitoring, and reporting of the gender equality and social inclusion action plan and submit gender action plan monitoring reports to ADB (xiii) Ensure that all activities to be supported under the project will be category C in accordance with ADB's Safeguard Policy Statement (2009), and monitor and report to ADB on an annual basis to confirm that all project activities remain category C
Implementing agencies: Ministry of Women, Child Affairs and Social Empowerment, Ministry of Agriculture, Department	(i) Establish systems, procedures, and mechanisms to ensure effective and efficient project implementation (e.g., establishment of bid evaluation committees/consultant selection committees; review and acceptance of deliverables of contractors, suppliers, and consultants for payments)

Project Implementation Organization	Management Roles and Responsibilities
of Samurdhi Development, and Department of Agrarian Development	following relevant government laws and regulations and ADB's policies and guidelines (ii) Establish a project implementation unit to provide day-to-day management and implementation of project activities (iii) Open 2 nd generation advance sub-accounts (iv) Review and approve monthly and quarterly budget requirements, financial reports, progress reports prepared by the project implementation unit (v) Issue goods and consulting service contracts
Project implementation units (Ministry of Women, Child Affairs and Social Empowerment, Ministry of Agriculture, Department of Samurdhi Development, and Department of Agrarian Development)	(i) Perform day-to-day management of project activities following relevant government laws and regulations and ADB's policies and guidelines (ii) Coordinate stakeholders involved in the project to implement project activities, including procurement, contract management, financial management, disbursement, monitoring, and reporting (iii) Maintain the 2 nd generation advance sub-accounts and prepare financial reports (iv) Maintain adequate records of supporting documents for all payments made from the 2 nd generation advance sub-accounts (v) Prepare monthly and quarterly budget requirements and activity plans (vi) Prepare monthly and quarterly progress reports (vii) Prepare supporting documents for withdrawal applications (viii) Coordinate and facilitate the conduct of annual and special audit (ix) Ensure the implementation, monitoring, and reporting of the gender action plan and prepare gender equality and social inclusion action plan monitoring reports (x) Ensure that all activities to be implemented will be category C in accordance with ADB's Safeguard Policy Statement (2009), and monitor and report to PCU on an annual basis to confirm that all project activities remain category C

Role of Asian Development Bank

ADB	(i) Conduct periodic reviews and supervision of project implementation (ii) Review and provide guidance on technical and social aspects of project activities, safeguards, financial management, procurement, and disbursement in accordance with ADB's policies and guidelines
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ADB = Asian Development Bank.

Source: ADB.

18. **Project steering committee.** MOF as executing agency will establish a project steering committee (PSC) to provide overall strategic and policy directions and guidance for project implementation and coordination among the executing and implementing agencies. PSC will be chaired by the Secretary, MOF and comprise representatives from the Treasury Department, Department of National Budget, Department of Treasury Operations, Department of Project Management and Monitoring, Department of External Resources, Department of National Planning (NPD), the Ministry of Women, Child Affairs and Social Empowerment (MOWCS), and the Ministry of Agriculture (MOA). PSC will meet monthly for the first three months and quarterly thereafter.

19. **Project coordination unit.** MOF established a coordination unit within the NPD in May 2022 for the contingent emergency response component activated by the World Bank to coordinate the agencies involved.²⁵ The coordination unit is staffed with a part-time project

²⁵ On 9 May 2022, the World Bank activated the contingent emergency response component (CERC, \$275 million) under the ongoing Inclusive Connectivity and Development Project to minimize the impacts of the economic crisis and restore social stability. The CERC will support the provision of essential items, including medicines, cash

director, a part-time financial management officer, a part-time monitoring and evaluation officer, and a part-time procurement officer appointed from NPD. Under the supervision of Director General, NPD, the same coordination unit will serve as project coordination unit (PCU) to provide overall guidance and support for project implementation, coordination, and management. PCU will organize the monthly progress review meeting with the implementing agencies and ADB to review progress and resolve any bottlenecks in project implementation.

20. Project implementation unit of the Ministry of Women, Child Affairs and Social Empowerment and Department of Samurdhi Development. MOWCS established a project implementation unit (PIU) that is responsible for day-to-day management of project activities to be implemented by departments and institutions under MOWCS, following relevant government laws and regulations and ADB's policies and guidelines. Departments and institutions which will implement project activities include (i) the National Secretariat for Elders (NSE) in charge of cash transfers to low-income elders; (ii) the National Secretariat for Persons with Disabilities (NSPD) in charge of cash transfers to low-income people with disabilities and chronic kidney disease patients; (iii) the National Secretariat for Early Childhood Development (NSEC) in charge of temporary cash transfers (nutrition allowance) to pregnant and lactating women and undernourished children; (iv) the Department of Samurdhi Development (DSD) in charge of the Samurdhi program; (v) the Department of Probation and Childcare Services (DPCS) in charge of government children's homes, and children and youth at risk; and (vi) the Women's Bureau in charge of women's shelters and vulnerable women. PIU is headed by a project coordinator appointed by MOWCS and comprises two sub-PIUs, including one sub-PIU for the activities implemented by DSD in coordination with NSE, NSPD, and NSEC under the loan and the other sub-PIU for the activities implemented by MOWCS, especially, DPCS and Women's Bureau, in coordination with NSE and NSPD under the grant.

21. Sub-project implementation unit for the activities implemented by the Department of Samurdhi Development. The sub-PIU is staffed by the chief accountant of DSD (who is also responsible for procurement); monitoring and evaluation (M&E) officer, information technology (IT) officer, environment officer, and communications officer who have been appointed from DSD; and 3 coordinators appointed from NSE, NSPD, and NSEC.

22. Sub-project implementation unit for the activities implemented by the Ministry of Women, Child Affairs and Social Empowerment. The sub-PIU is staffed by the chief accountant of MOWCS (who is also responsible for procurement); M&E officer, gender officer (who also provides support for the sub-PIU for the loan-financed activities), and communications officer who have been appointed from MOWCS; and 4 coordinators appointed from DPCS, Women's Bureau, NSE, and NSPD.

23. Project implementation unit of the Ministry of Agriculture and the Department of Agrarian Development. MOA and DAD also established a PIU that is responsible for day-to-day management of project activities to be implemented by MOA, DAD (in charge of cash transfers to farmers and upgrading of the GeoGoviya platform), and the Department of Agriculture (DOA) under MOA (in charge of training for farmers, DOA and DAD national, local, and field-level officers). Located in MOA, PIU is headed by a project director appointed by MOA and is staffed by the chief accountant of MOA; procurement officer, M&E officer, and gender officer who have been appointed from MOA; the chief accountant, IT officer, and 3 development officers appointed from DAD; and a coordinating officer for training appointed from DOA.

transfers for the poor and vulnerable, cooking gas, fertilizers, and seeds. The time span of the CERC is 18 months (5 May 2022–6 November 2023).

24. **Sub-project implementation unit for the activities implemented by the Department of Agrarian Development.** The sub-PIU is staffed by the deputy project director, chief accountant of DAD, and IT officer (who is also the IT officer for MOA PIU). The sub-PIU will closely work with MOA PIU for procurement, monitoring and evaluation and gender mainstreaming related tasks.

25. **Project management support consultants.** ADB will engage consultants to assist PCU and PIUs in project management and implementation on a need basis under the ongoing technical assistance facility.²⁶ Consultants to be engaged include a national procurement specialist to support procurement and consultant recruitment processes; a national gender equality and social inclusion specialist to support the implementation, monitoring, and reporting of the gender equality and social inclusion action plan (Section VIII); a national communication specialist to support stakeholder information and communication activities (Section IX); and a national environment specialist to support the screening and monitoring of livelihood development activities.

B. Key Persons Involved in Project Implementation

Executing Agency

Ministry of Finance, Economic Stabilization and National Policies

Officer's Name: Mr. R. M. P. Pathnayake
Position: Deputy Secretary to the Treasury
Telephone: +94(0) 11 2484588
Email address: dstr@mo.treasury.gov.lk
Office Address: The Secretariat, Colombo 01, Sri Lanka

Project Coordination Unit

Department of National Planning

Officer's Name: Mr. R. H. W. A. Kumarasiri
Position: Director General
Telephone: +94(0) 11 2484566
Email address: dgnp@npd.treasury.gov.lk
Office Address: The Secretariat, Colombo 01, Sri Lanka

Implementing Agencies

Ministry of Women, Child Affairs and Social Empowerment

Officer's Name: Mr. H. K. D. W. M. N. B. Hapushinne
Position: Secretary
Telephone: +94(0) 11 2186057
Email address: secycdwa@gmail.com
Office Address: 5th Floor, Sethsiripaya Stage II, Battaramulla, Sri Lanka

Ministry of Agriculture

Officer's Name: Mr. M. B. Rohana Pushpakumara
Position: Secretary
Telephone: +94(0) 11 203 4340
Email address: secretary@agrimin.gov.lk
Office Address: No. 80/5 "Govijana Mandiraya", Rajamalwatta Road, Battaramulla, Sri Lanka

Department of Samurdhi Development

Officer's Name: Mr. R.P.B. Thirakasiri
Position: Director General
Telephone: +94(0) 11 287 2202

²⁶ ADB. 2020. [Technical Assistance to the Democratic Socialist Republic of Sri Lanka: Support for Human Capital Development Initiative](#). Manila (TA 9956-SRI).

Email address: dgsamurdhi@gmail.com
Office Address: 4th Floor, Sethsiripaya, Battaramulla, Sri Lanka

Department of Agrarian
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Officer's Name: Mr. R. Vijayakumar
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Asian Development Bank

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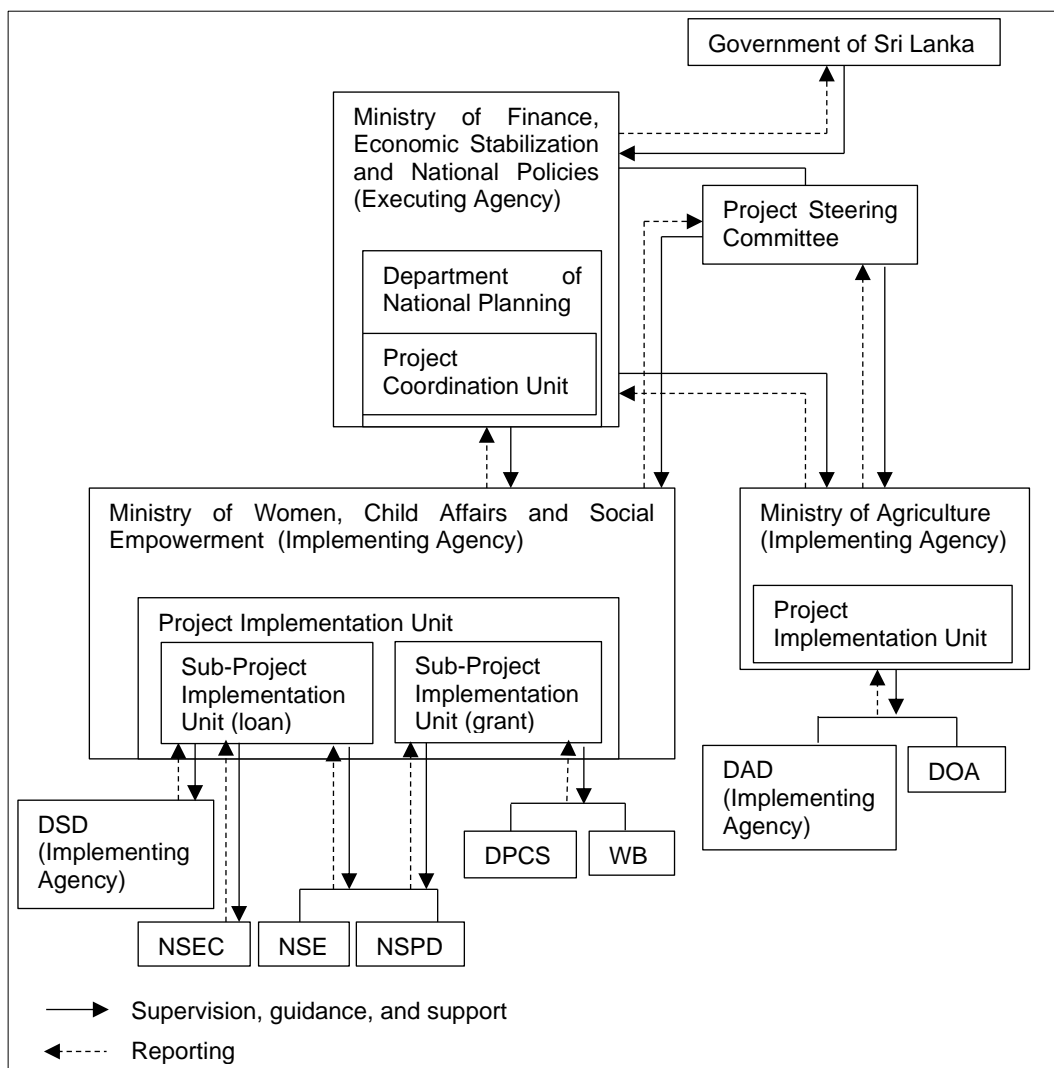
Mission Leader

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Co-Mission Leader

Staff Name: Sudarshana Anojan Jayasundara Halgamage
Don
Position: Senior Social Development Officer (Gender), Sri
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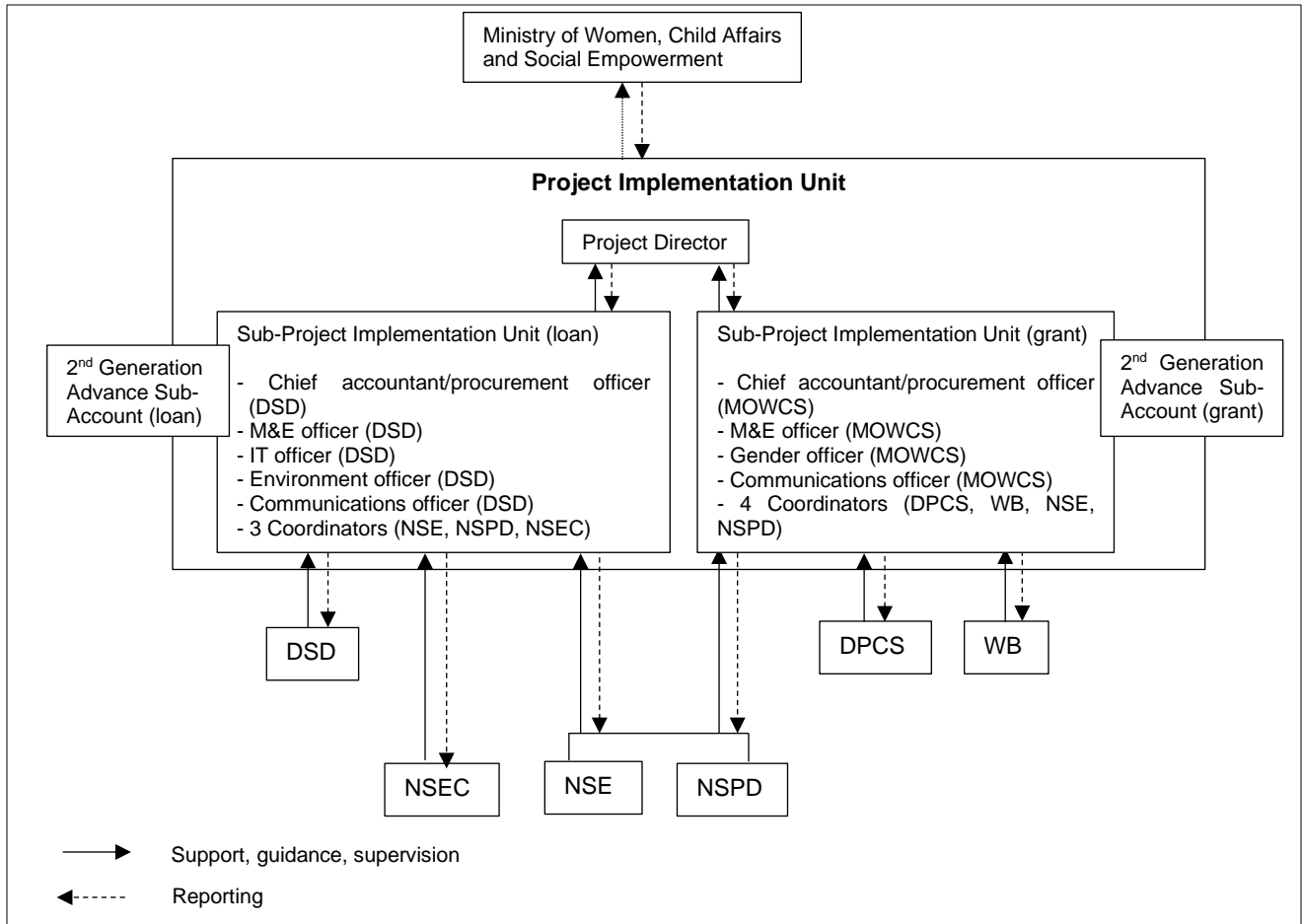
C. Project Organization Structure



DAD = Department of Agrarian Development, DOA = Department of Agriculture, DPCS = Department of Probation and Childcare Services, DSD = Department of Samurdhi Development, NSE = National Secretariat for Elders, NSEC = National Secretariat for Early Childhood Development, NSPD = National Secretariat for Persons with Disabilities, WB = Women's Bureau.

Source: Asian Development Bank.

Figure 2: Project Implementation Unit of Ministry of Women, Child Affairs and Social Empowerment

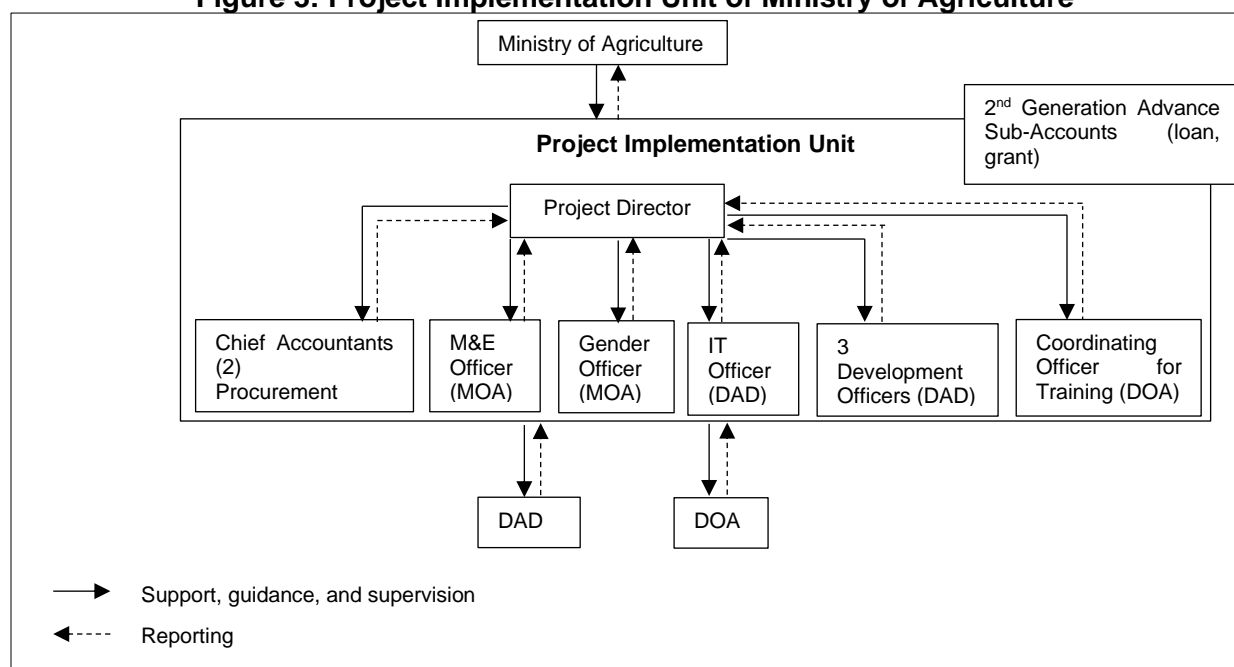


DPCS = Department of Probation and Childcare Services, DSD = Department of Samurdhi Development, FM = financial management, IT = information technology, M&E = monitoring and evaluation, NSE = National Secretariat for Elders, NSEC = National Secretariat for Early Childhood Development, NSPD = National Secretariat for Persons with Disabilities, WB = Women's Bureau.

- **Project Director:** Responsible for the overall PIU operation and coordination with and reporting to MOWCS and NPD, or guidance for DSD, NSE, NSEC, NSPD, NPCS, and WB in the implementation, monitoring, and reporting of project activities.
- **Chief Accountant:** Responsible for maintaining and/or administering the project advance sub-accounts, preparing quarterly budget/expenditure estimates and financial reports.
- **Procurement Officer:** Responsible for preparing bidding documents, bid evaluation reports, contracts, and other procurement-related documents, planning and managing procurement processes, and administering contracts.
- **IT Officer:** Responsible for managing the contracts with the IT firms which will develop additional modules for the Samurdhi CRM system and maintain and upgrade the Samurdhi e-Banking system and supporting data collection and entry, planning, monitoring, and reporting with the use of the CRM system and e-Banking system, and piloting and implementation of the mobile applications and ATM.
- **M&E Officer:** Responsible for establishing mechanisms to collect and compile data and information on project activities from the departments and secretariats and preparing quarterly project activity plans and progress reports, as well as annual safeguard reports.
- **Gender Officer:** Responsible for ensuring the implementation, monitoring, and reporting the gender equality and social inclusion action plan by the departments and secretariats.

- **Environment Officer:** Responsible for screening project activities, especially livelihood development activities supported under output 2, against the environment safeguard checklist, and preparing annual safeguard reports.
- **Coordinator:** Responsible for coordinating project activities with PIU, NSE, NSPD, NSEC, DSPC, and WB.

Figure 3: Project Implementation Unit of Ministry of Agriculture



DAD = Department of Agrarian Development, DOA = Department of Agriculture, FM = financial management, IT = information technology, M&E = monitoring and evaluation.

- **Project Director:** Responsible for the overall PIU operation and coordination with and reporting to MOA and NPD, or guidance for DAD and DOA in the implementation, monitoring, and reporting of project activities.
- **Chief Accountants:** Responsible for maintaining and/or administering the project advance sub-accounts, preparing quarterly budget/expenditure estimates and financial reports.
- **Procurement Officer:** Responsible for preparing bidding documents, bid evaluation reports, contracts, and other procurement-related documents, planning and managing procurement processes, and administering contracts.
- **IT Officer:** Responsible for managing the contracts with the consulting/IT firm which will conduct the second phase development of the GeoGoviya and supporting data collection and entry, planning, monitoring, and reporting with the use of the GeoGoviya, and piloting and implementation of the upgraded GeoGoviya.
- **M&E Officer:** Responsible for establishing mechanisms to collect and compile data and information on project activities from the departments and secretariats and preparing quarterly project activity plans and progress reports.
- **Gender Officer:** Responsible for ensuring the implementation, monitoring, and reporting the gender equality and social inclusion action plan by the departments and secretariats.
- **Development Officer:** Responsible for planning and managing cash grants and loans for farmers in coordination with PIU, DAD, and agrarian service centers

- **Coordinating Officer for Training:** Responsible for coordinating training activities with PIU and DOA.

IV. COSTS AND FINANCING

26. The project is estimated to cost \$203.36 million. The project investment costs include emergency cash assistance, data collection and monitoring and evaluation, training, IT products and services, IT equipment, consulting services, and project management. Physical and price contingencies total \$1.61 million.

27. The government has requested a regular loan of \$200 million from ADB's ordinary capital resources and a grant not exceeding \$3 million from the JFPR to help finance the project. The loan will have a 32-year term, including a grace period of 8 years; an interest rate determined in accordance with ADB's Flexible Loan Product; a commitment charge of 0.15% per year (the interest and other charges during implementation to be capitalized in the loan); and such other terms and conditions set forth in the draft loan agreement. Based on the custom-tailored repayment method, the average maturity is 19 years, and the maturity premium payable to ADB is 0.20% per year.

28. ADB will finance the expenditures in relation to emergency cash assistance, data collection, monitoring and evaluation, training, IT products and services, IT equipment, contingencies, and financial charges during implementation. The JFPR grant will finance the expenditures in relation to grants for vulnerable women, children, and other groups, training, consulting services, and contingencies. The government will finance taxes and duties, and contingencies. The World Bank provides a non ADB-administered parallel loan cofinancing equivalent to \$275 million to support vertical and horizontal expansion of cash transfers to the poor and vulnerable and ensure timely supply of agricultural inputs for farmers.

A. Summary Cost Estimates and Financing Plan

Table 4: Summary Cost Estimates
(\$ million)

Item	Amount ^a
A. Base Cost^b	
1. Scaled-up and broadened direct financial support for the poor and vulnerable provided	155.52
2. Livelihood development activities of the poor and vulnerable better supported	31.40
3. Effectiveness and resilience of social protection systems enhanced	2.65
Subtotal (A)	189.56
B. Contingencies^c	1.61
C. Financial Charges During Implementation^d	12.19
Total (A+B+C)	203.36

^a Includes taxes and duties of \$0.34 million. Such amount does not represent an excessive share of the project cost. The government will finance taxes and duties of \$0.34 million through cash contribution.

^b In mid-2022 prices as of 11 July 2022.

^c Physical and price contingencies, and a provision for exchange rate fluctuation are included.

^d Includes interest and commitment charges on loan.

Source: Asian Development Bank estimates.

Table 5: Summary Financing Plan

Source	Amount (\$ million)	Share of Total (%)
Asian Development Bank		
Ordinary capital resources (regular loan)	200.00	98.3
Japan Fund for Prosperous and Resilient Asia and the Pacific (grant) ^a	3.00	1.5
Government	0.36	0.2
Total	203.35	100.0

^a Fully administered by the Asian Development Bank.

Source: Asian Development Bank.

B. Cost Estimates Preparation and Revisions

29. **Preparation.** The cost estimates were prepared by ADB in consultation with MOF, MOWCS, and MOA.

30. **Revision.** The cost estimates may be revised, if necessary, during project implementation. MOF, MOWCS, or MOA may propose revisions which will be reviewed, discussed, and agreed during ADB's review missions.

C. Key Assumptions

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

- (i) Exchange rate: SLRs364.33 = \$1.00 (as of 11 July 2022).
- (ii) Price contingencies based on expected cumulative inflation over the implementation period are as follows:

Table 6: Escalation Rates for Price Contingency Calculation

Item	2022	2023	2024	Average
Foreign rate of price inflation	1.7%	1.7%	1.7%	1.7%
Domestic rate of price inflation	21.0%	14.4%	7.8%	14.4%

Source: Asian Development Bank estimates.

D. Detailed Cost Estimates by Expenditure Category

Table 7: Detailed Cost Estimates by Expenditure Category

\$ million				
	Local Currency	Foreign Exchange	Total Cost	% of Total Cost
A. Investment Costs				
Emergency cash assistance	186.52	0.00	186.52	91.72
Data collection and monitoring and evaluation	0.14	0.00	0.14	0.07
Training	0.31	0.00	0.31	0.15
IT products and services	0.67	0.00	0.67	0.33
IT equipment	1.76	0.00	1.76	0.86
Consulting services	0.06	0.00	0.06	0.03
Subtotal (A)	189.45	0.00	189.45	93.16
B. Recurrent Costs				
Project management	0.11	0.00	0.11	0.06
Subtotal (B)	0.11	0.00	0.11	0.06
Total Project Base Costs	189.56	0.00	189.56	93.21
C. Contingencies				
Physical Contingencies	0.28	0.00	0.28	0.14
Price Contingencies	1.33	0.00	1.33	0.66
Subtotal (C)	1.61	0.00	1.61	0.79
D. Financial Charges During Implementation				
Interest during implementation	0.00	12.19	12.19	5.99
Subtotal (D)	0.00	12.19	12.19	5.99
Total Project Cost (A+B+C+D)	191.17	12.19	203.36	100.00

Notes: Numbers may not sum precisely because of rounding.

Source: Asian Development Bank estimates.

E. Allocation and Withdrawal of Loan Proceeds

Table 8: Allocation and Withdrawal of Loan Proceeds

Category		ADB Financing	
No.	Item	Amount Allocated (\$ million)	Percentage and Basis for Withdrawal from the Loan Account
1	Emergency cash assistance, goods, services, and project management	187.81	100% of total expenditure claimed*
2	Interest and commitment charges	12.19	100% of amount due
Total		200.00	

*Exclusive of taxes and duties in the territory of the borrower.

Source: Asian Development Bank estimates.

F. Allocation and Withdrawal of Grant Proceeds

Table 9: Allocation and Withdrawal of Grant Proceeds

Category		ADB Financing	
No.	Item	Amount Allocated (\$ million)	Percentage and Basis for Withdrawal from the Loan Account
1	Emergency cash assistance, goods, services, and project management	3.00	100% of total expenditure claimed*
Total		3.00	

*Exclusive of taxes and duties in the territory of the borrower.

Source: Asian Development Bank estimates.

G. Detailed Cost Estimates by Financier

Table 10: Detailed Cost Estimates by Financier
(\$ million)

	ADB Loan		JFPR Grant		Government		Total Cost	
	Amount	%	Amount	%	Amount	%	Amount	Tax and Duties*
A. Investment Costs								
Emergency cash assistance								
For low-income*	183.98	100.00	0.00	0.00	0.00	0.00	183.98	0.00
For the vulnerable**	0.00	0.00	2.54	100.00	0.00	0.00	2.54	0.00

	ADB Loan		JFPR Grant		Government		Total Cost	
	Amount	%	Amount	%	Amount	%	Amount	Tax and Duties*
Data collection and monitoring and evaluation	0.12	89.29	0.00	0.00	0.01	10.71	0.14	0.01
Training								
Samurdhi and IT training***	0.02	89.29	0.00	0.00	0.00	10.71	0.02	0.00
Agriculture training****	0.00	0.00	0.25	89.29	0.03	10.71	0.28	0.03
IT products and services	0.60	89.29	0.00	0.00	0.07	10.71	0.67	0.07
IT equipment	1.57	89.29	0.00	0.00	0.19	10.71	1.76	0.19
Consulting services	0.00	0.00	0.06	89.30	0.01	10.71	0.06	0.01
Subtotal (A)	186.29	98.33	2.85	1.50	0.31	0.17	189.45	0.31
B. Recurrent Costs								
Project management	0.10	89.29	0.00	0.00	0.01	10.71	0.11	0.01
Subtotal (B)	0.10	89.29	0.00	0.00	0.01	10.71	0.11	0.01
Total Project Base Cost	186.39	98.33	2.85	1.50	0.33	0.17	189.56	0.33
C. Contingencies								
Physical Contingencies (excluding agriculture training and consulting services)	0.12	89.29	0.00	0.00	0.01	10.71	0.13	0.01
Physical Contingencies (agriculture training and consulting services)	0.00	0.00	0.13	89.29	0.02	10.71	0.15	0.02
Price Contingencies	1.31	100.00	0.00	0.00	0.00	0.00	1.31	0.00
	0.00	0.00	0.02	100.00	0.00	0.00	0.02	0.00
Subtotal (C)	1.43	88.45	0.15	9.54	0.03	2.00	1.61	0.02
D. Financial Charges During Implementation								
Interest during implementation	12.19	100.00	0.00	0.00	0.00	0.00	12.19	0.00
Subtotal (D)	12.19	100.00	0.00	0.00	0.00	0.00	12.19	0.00
Total project costs (A+B+C+D)	200.00	98.35	3.00	1.48	0.36	0.18	203.36	0.34

* Cash grants for low-income families and individuals, pregnant and lactating women and undernourished children, and farmers

** Cash grants for vulnerable women, children, elders, and persons with disabilities

*** Training on upgraded livelihood development programs, IT systems and digital tools

**** Training on good agricultural practices, risk and vulnerability assessments, care plan development, and gender equality and social inclusion

Notes: Numbers may not sum precisely because of rounding.

Source: Asian Development Bank estimates.

H. Detailed Cost Estimates by Outputs and/or Components

Table 11: Detailed Cost Estimates by Output
(\$ million)

	Output 1		Output 2		Output 3		Total
	Amount	% of Category	Amount	% of Category	Amount	% of Category	
A. Investment Costs							
Emergency cash assistance	155.41	83.32	31.12	16.68	0.00	0.00	186.52
Data collection and monitoring and evaluation	0.04	28.43	0.00	0.20	0.10	71.36	0.14
Training	0.03	10.73	0.26	85.62	0.01	4.49	0.31
IT products and services	0.00	0.00	0.00	0.00	0.67	100.00	0.67
IT equipment	0.00	0.00	0.00	0.00	1.76	100.00	1.76
Consulting services	0.04	64.10	0.02	35.90	0.00	0.00	0.06
Subtotal (A)	155.52	82.09	31.40	16.58	2.53	1.34	189.45
B. Recurrent Costs							
Project management	0.00	0.00	0.00	0.00	0.11	0.00	0.11
Subtotal (B)	0.00	0.00	0.00	0.00	0.11	0.00	0.11
Total Project Base Cost	155.52	82.04	31.40	16.57	2.65	1.40	189.56
C. Contingencies							
Physical Contingencies	0.23	82.04	0.05	16.57	0.00	1.40	0.28
Price Contingencies	1.13	85.07	0.18	11.09	0.02	1.51	1.33
Subtotal (C)	1.36	84.54	0.22	13.97	0.02	1.49	1.61
D. Financial Charges During Implementation							
Interest during implementation	9.74	79.90	2.30	18.83	0.15	1.27	12.19
Subtotal (D)	9.74	79.90	2.30	18.83	0.15	1.27	12.19
Total Project Cost (A+B+C+D)	166.61	81.93	33.92	16.68	2.82	1.39	203.36

Notes: Numbers may not sum precisely because of rounding.

Source: Asian Development Bank estimates.

I. Detailed Cost Estimates by Year

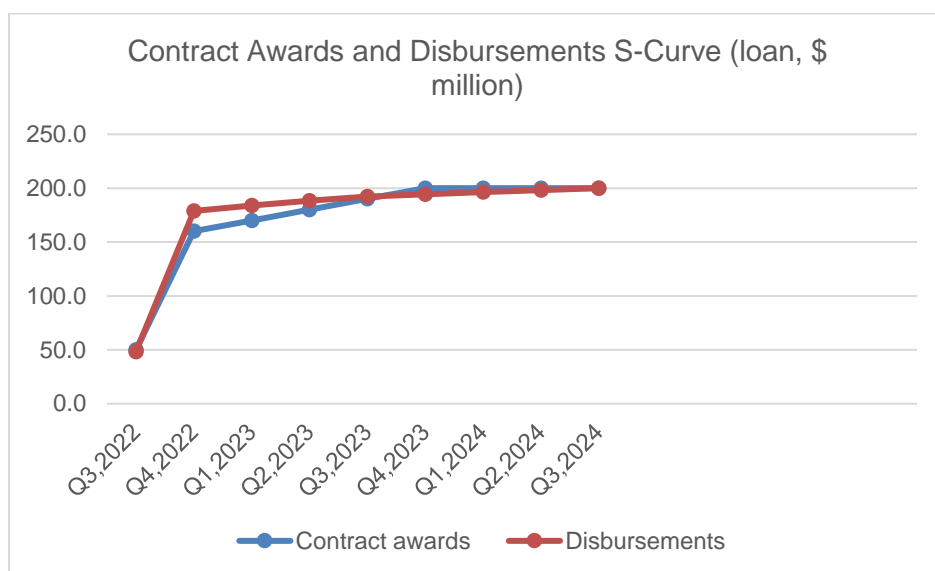
Table 12: Detailed Cost Estimates by Year
(\$ million)

Item	2022	2023	2024	Total
A. Investment Costs				
1 Emergency cash assistance	178.40	7.74	0.38	186.52
2 Data collection and monitoring and evaluation	0.03	0.08	0.02	0.14
3 Training	0.08	0.18	0.05	0.31
4 IT products and services	0.01	0.01	0.00	0.02
5 IT equipment	0.44	1.05	0.26	1.76
6 Consulting services	0.18	0.43	0.11	0.71
Subtotal (A)	179.13	9.50	0.82	189.45
B. Recurrent costs				
Project management	0.03	0.07	0.02	0.11
Subtotal (B)	0.03	0.07	0.02	0.11
Total Project Base Cost	179.16	9.57	0.84	189.56
C. Contingencies				
Physical Contingencies	0.07	0.17	0.04	0.28
Price Contingencies	0.22	0.81	0.30	1.33
Subtotal (C)	0.29	0.98	0.34	1.61
D. Financial Charges During Implementation				
Interest during implementation	0.82	6.43	4.93	12.19
Subtotal (D)	0.82	6.43	4.93	12.19
Total Project Cost (A+B+C+D)	180.27	16.98	6.11	203.36

Notes: Numbers may not sum precisely because of rounding.

Source: Asian Development Bank estimates.

J. Contract and Disbursement S-Curve



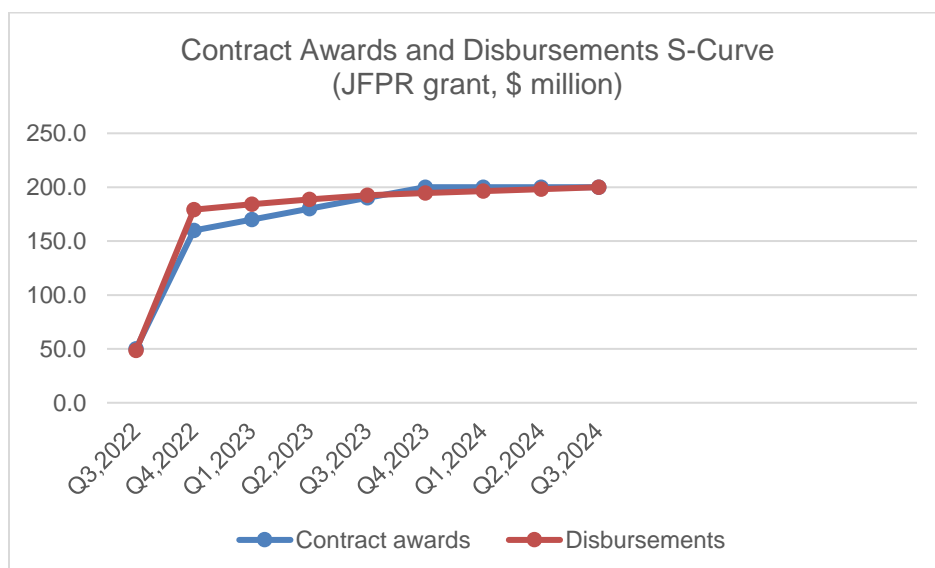
Q = quarter.

Source: Asian Development Bank estimates.

Table 13: Contract Awards and Disbursements (Loan)
(\$ million)

Year	Contract Awards					Disbursements				
	Q1	Q2	Q3	Q4	Total	Q1	Q2	Q3	Q4	Total
2022	0.0	0.0	50.0	110.0	160.0	0.0	0.0	48.3	130.4	178.7
2023	10.0	10.0	10.0	10.0	40.0	5.0	4.6	3.9	2.2	15.7
2024	0.0	0.0	0.0	0.0	0.0	1.9	1.9	1.9	0.0	5.6
Total					200.0					200.0

Source: Asian Development Bank estimates.



Q = quarter.

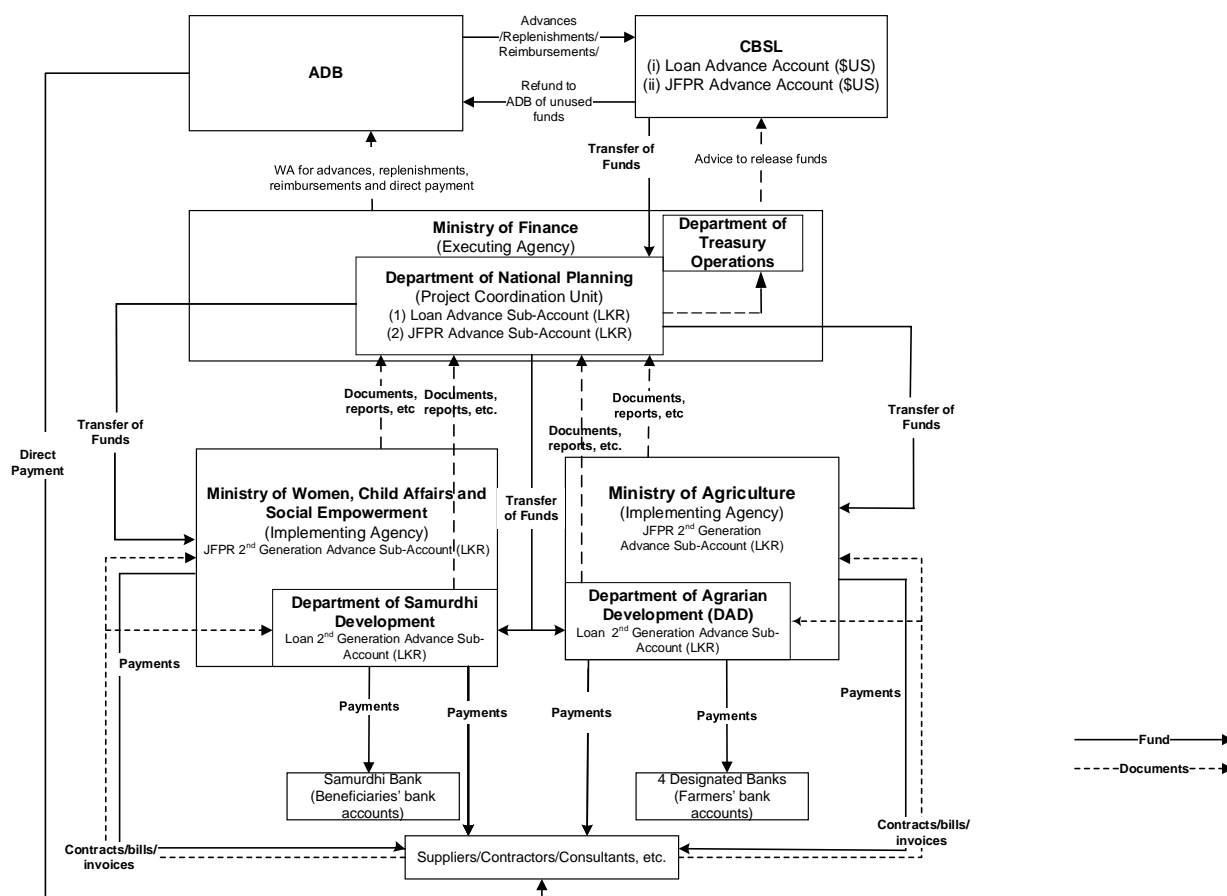
Source: Asian Development Bank estimates.

Table 14: Contract Awards and Disbursements (JFPR Grant)
(\$ million)

Year	Contract Awards					Disbursements						
	Q1	Q2	Q3	Q4	Total	Q1	Q2	Q3	Q4	Total		
2022	0.0	0.0	0.7	1.6	2.4	0.0	0.0	0.7	2.0	2.7		
2023	0.1	0.1	0.1	0.1	0.6	0.1	0.1	0.1	0.0	0.3		
2024	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
	Total					3.0	Total					3.0

Source: Asian Development Bank estimates.

K. Fund Flow Diagram



ADB = Asian Development Bank, CBSL = Central Bank of Sri Lanka, GOSL = Government of Sri Lanka, LKR = Sri Lankan rupee, \$US = United States dollar, WA = Withdrawal Application.

Disbursement Processes for Emergency Cash Assistance (Advance Fund and Statement of Expenditure Procedures)

Step 1: Ministry of Women, Child Affairs and Social Empowerment (MOWCS), Ministry of Agriculture (MOA), Department of Samurdhi Development (DSD), and Department of Agrarian Development (DAD) prepare monthly estimates of payments for their emergency social assistance programs and request Ministry of Finance (MOF), through Department of National Planning (NPD), for advances.

Step 2: NPD prepares consolidated monthly estimates of payments for all the emergency social assistance programs and based on the estimates, prepare and submit a withdrawal application for advances to ADB.

Step 3: ADB processes the withdrawal application and disburse loan proceeds to the advance account at the Central Bank of Sri Lanka.

Step 4: Based on the monthly estimates of payments submitted by MOWCS, MOA, DSD, and DAD, NPD monthly requests transfer of fund to the advance sub-accounts maintained by NPD through treasury operations.

Step 5: NPD directly transfers funds to the 2nd generation advance sub-accounts maintained by MOWCS, MOA, DSD, and DAD. NPD retains bank statements of the advance accounts (LKR) which show the transfers made to the 2nd generation advance sub-accounts.

Step 6: Through the Sri Lanka Interbank Payment System (SLIPS), DSD and DAD transfer funds to the banks where beneficiaries' accounts are maintained. MOWCS, MOA, DSD, and DAD retain transfer slips. Beneficiaries withdraw or collect cash allowance from their banks.

Step 7: MOWCS, MOA, DSD, and DAD collect transfer slips, deposit slips, and other records and submit them to NPD.

Step 8: NPD prepares statement of expenditure (SOE) sheets which include lists of beneficiaries, prepares and submits a withdrawal application for liquidation and/or replenishment to ADB. NPD collects and maintains supporting documents for all expenditures claimed and submits them to ADB on demand for SOE reviews.

Disbursement Processes for Goods, Non-Consulting and Consulting Service Contracts (Advance Fund and SOE Procedure)

Step 1: MOWCS, MOA, DSD, and DAD collect invoices and evidence of payments made to suppliers, contractors, and consultants, and submit them to NPD for the preparation of SOE sheets.

Step 2: NPD consolidates SOE sheets, and prepares and submits a withdrawal application for liquidation and/or replenishment to ADB. NPD collects and maintains supporting documents for all expenditures claimed and submits them to ADB on demand for SOE reviews.

Step 3: ADB processes the withdrawal application, and replenish the advance accounts.

Disbursement Processes for Goods, Non-Consulting and Consulting Service Contracts (Direct Payment)

Step 1: MOWCS, MOA, DSD, and DAD collect invoices or any relevant evidence of cost incurred in foreign currency (minimum US\$200,000) from suppliers, contractors, and consultants, and prepare documents required for direct payment.

Step 2: NPD consolidates documents, and prepares and submits a withdrawal application for direct payment to ADB.

Step 3: ADB processes the withdrawal application and disburses loan proceeds directly to the accounts of suppliers, contractors, and consultants.

Source: Asian Development Bank.

V. FINANCIAL MANAGEMENT

A. Financial Management Assessment

32. The financial management assessment (FMA) was conducted in June–July 2022 in accordance with ADB's *Guidelines for the Financial Management Assessment (2015)*. The assessment considered the capacity of NPD, MOF as the executing agency and MOWCS, MOA, and DSD and DAD under the purview of MOWCS and MOA as the implementing agencies, in terms of fund flows, staffing, accounting policies and procedures, internal controls, financial reporting, and internal, external and special audit arrangements.

33. The implementing agencies have limited prior experience in implementing ADB-funded projects. In May 2022, MOF has established a coordination unit within NPD for similar donor-funded projects. The same unit will oversee financial management activities of the project. The project will use the automated accounting system of the Government of Sri Lanka. The FMA found that NPD, NPD and the implementing agencies have adequate financial management capacity to (i) record and account the project financial transactions; (ii) operate the advance accounts and sub-accounts and the statement of expenditure (SOE) procedures, and (iii) provide reliable quarterly financial reports and annual audited financial statements.

34. The pre-mitigation financial management risk is *high* (Table 15). The key financial management risks identified are: (i) inherent risk associated with cash transfers which are susceptible to misappropriation and/or misuse; (ii) weak internal controls and limited governance and regulations of Samurdhi Banks; (iii) involvement of multiple government agencies in project activities and limited capacity of some of those agencies. The risk will be addressed by centralizing financial management at NPD under MOF which is experienced with similar donor-funded projects and has adequate financial management capacity. In addition to the annual audit of the project financial statements, a special audit will be conducted, covering the systems,

processes, and organizations involved in the existing social assistance programs and cash transfers to farmers, with a view to strengthening them.

Table 15: Financial Management, Internal Control, and Risk Management

Risk Area	Rating	Risk Assessment	Mitigation Measures or Risk Management Plan
Inherent Risk			
1. Country specific	Substantial	Overall, the government has adequate PFM systems in place. However, given the recent deterioration of the government's fiscal position, project funds may not be made available in a timely manner.	ADB will closely monitor the ongoing PFM reforms and initiatives, including the fiscal position of the government. Budgetary allocations, budget details and progress of budget utilization for the project will be included in the quarterly project progress report and closely monitored by NPD.
2. Entity specific	Substantial	The implementing agencies have limited experience in implementing ADB projects and managing project funds.	The project will leverage on the existing capacity and experience of the coordination unit for ongoing development partner funded projects at NPD under MOF. The same coordination unit will serve as PCU for the project. PCU will provide guidance for PIUs to be established at MOWCS and MOA.
3. Program specific	High	The government social assistance programs involve cash grants to beneficiaries, which is inherently susceptible to misappropriation or misuse. Poor targeting of beneficiaries and lack of regular evaluation and review of beneficiary lists have been observed. Samurdhi Banks, responsible for cash transfers under the Samurdhi Subsidy Program, are not regulated nor subject to regular external audits (they are subject to internal audits by DSD). Although various instances of financial fraud were noted by NAO regarding the Samurdhi Bank network, no proper investigation of the cases was undertaken.	In addition to annual audit of the project financial statements, a special audit will be conducted by an independent auditor, acceptable to ADB. The scope of the special audit will be discussed and agreed with MOF and ADB. Indicatively, the scope may include objective examination of the programs to be supported by the project, in terms of the systems, processes and/or organizations involved, with due consideration for the principle of economy, efficiency, and/or effectiveness. The auditor may also consider the following in the special audit but not limited to: (a) process of selecting beneficiaries, (b) process of evaluating the beneficiary list, (c) payment delivery systems, processes, and internal controls (Samurdhi Banks and banks used for cash transfers to farmers), and (d) impact evaluation.
	Substantial	There were delays in the audits of the banks used for cash transfers to farmers. NAO's findings of audit of 30 banks used for cash transfers to farmers in Ratnapura district in 2020 highlighted lack of proper accounting records which resulted in limitation of the audit scope.	A one-time special audit of the project will be conducted by Q4 2023. The findings will help further strengthen the existing government social assistance programs. MOF will ensure that the auditor's findings are responded and the auditor's recommendations are implemented by the implementing agencies in a timely manner. The special audit report in English will be shared with ADB by Q4 2023 or within one month from the completion of the report, whichever is earlier. The result

Risk Area	Rating	Risk Assessment	Mitigation Measures or Risk Management Plan
			of the special audit will be considered in the project completion report.
Overall Inherent Risk	High		
Project Risk			
4. Implementing entity	Substantial	The project will involve multiple government agencies. Insufficient coordination may result in lack of overall accountability for the project.	Given the involvement of multiple agencies and the emergency nature of the project, high degree of coordination is necessary. The project will rely on the existing government staff and capacity, including the existing coordination unit at NPD which is experienced in development partner funded projects. The existing coordination unit at NPD will serve as PCU for the project. NPD, through its PCU, will be responsible for preparing budget and disbursement projection, collecting and retaining supporting documents, coordinating, monitoring, accounting, reporting, and preparing and submitting withdrawal applications. MOF, through NPD, will ensure that the project financial statements are audited annually.
5. Fund flow	Substantial	The combined impact of the COVID-19 pandemic, contraction in economic activities amidst the pandemic, and declining foreign exchange reserves placed significant pressure on the government finance. Government financing may not be adequate and/or release on time which may cause delays in project implementation.	NPD will regularly review and monitor the quarterly and annual budget. NPD will coordinate with the other departments of MOF on timely allocation of adequate budget for the project. The adequacy of project funds will be periodically monitored and reported as part of the quarterly project progress report. Two advance accounts will be opened and managed by NPD. The advance accounts are to be used exclusively for ADB's share of eligible expenditures. Both NPD and the implementing agencies will be trained on ADB's disbursements procedures and policies. The outstanding advance accounts should not exceed the estimates of ADB's and JFPR's share of expenditure to be paid for the forthcoming six months. NPD will immediately liquidate the advance accounts for timely replenishment.
	High	Cash allowance payments to beneficiaries are largely made using the Samurdhi Bank network and four designated banks for cash transfers to farmers which have weak internal controls and governance structure. These banks are not subject to external audit.	A special audit will be conducted by an independent auditor. The special audit will cover cash allowance payments made through the Samurdhi Banks and the four designated banks for cash transfers to farmers, in terms of the processes, internal controls, and payment practices. The special audit report in English will be shared with ADB by Q4 2023 or within one month

Risk Area	Rating	Risk Assessment	Mitigation Measures or Risk Management Plan
			from the completion of the report, whichever is earlier.
6. Staffing	Substantial	The implementing agencies have weak financial management capacity.	The project will leverage on the existing coordination unit at NPD for development partner funded projects, including the World Bank-financed Social Safety Nets Project. The same unit will function as PCU for the project. PCU and PIUs will be trained on ADB's financial management requirements.
7. Accounting policies and procedures	High	As the project will support the existing government programs, the project funds may not be adequately segregated, without a dedicated project code and separate bank accounts.	The project scope and outputs have been clearly defined. Given the emergency nature of the project, MOF will create a budget code for the project prior to loan effectiveness. NPD will maintain separate accounting records for the project and submit the quarterly project progress report to ADB within 45 days after the end of each quarter.
	Substantial	Though there are established accounting policies and procedures, NAO's audit findings indicate deviations of the implementing agencies from the existing accounting policies and procedures.	Accounting, monitoring, and reporting of financial activities of the project will be centrally coordinated by NPD.
8. Internal audit	Substantial	The implementing agencies' internal audit function is weak, including lack of follow-up on the internal audit findings. Each implementing agency has an internal audit function, but the extent and frequency of internal audit conduct depends on the availability of internal audit staff and resources within the department.	The project will be covered in the regular internal audit of MOF. MOF will ensure that internal audit findings are resolved in a timely manner. The internal audit observations and recommendations will be included as part of the quarterly project progress report which will be submitted to ADB within 45 days after the end of each quarter. The internal audit findings will be reviewed and discussed by ADB's review missions.
9. External audit	Substantial	At NPD level, audit reports are unqualified, auditor's findings are responded, and their recommendations are addressed. However, various audit findings and recommendations are not fully responded or implemented by the implementing agencies, which undermines the value of audit.	Proactive measures of reporting, monitoring, and implementing auditor's findings will be arranged for the project. Periodic reporting of auditor's findings and recommendations for the project will be part of the quarterly project progress report. All audit findings will be summarized by NPD and reported as part of the quarterly project progress report, including the status of implementing the auditor's recommendations. The quarterly project progress report will be submitted to ADB within 45 days after the end of each quarter. MOF will ensure that the implementing agencies provide timely responses to auditor's findings and implement the auditor's recommendations within a specified timeframe. The audit findings, recommendations, and responses of implementing agencies will be reported

Risk Area	Rating	Risk Assessment	Mitigation Measures or Risk Management Plan
			to the Project Steering Committee. Auditor's findings and recommendations will be reviewed and discussed by ADB's review missions.
	Moderate	Submission of APFS may be delayed and there may be possibility of missing audit opinion on the use of funds.	NAO is familiar with ADB's audit requirements. The project will liaise with NAO to ensure that the project is part of NAO's annual audit plan and that the audit is conducted in compliance with the legal agreements. MOF will ensure that NAO's audit findings are resolved in a timely manner, and the status of audit observations will be included in the quarterly project progress report and discussed by ADB's review missions.
10. Reporting and monitoring	Moderate	Delay and inadequate preparation of financial reports Due to lack of familiarity with ADB's financial management requirement, financial reports may not be prepared in an adequate manner and their submission may be delayed.	Project accounting and financial reporting will be centrally performed by NPD. ADB will provide training on ADB's financial reporting and auditing requirements before loan effectiveness.
Overall Project FM Risk	Substantial-High		
Overall (Combined) FM Risk	High		

ADB = Asian Development Bank, APFS = audited project financial statements, COVID-19 = coronavirus disease, DSD = Department of Samurdhi Development, JFPR = Japan Fund for Prosperous and Resilient Asia and the Pacific, MOA = Ministry of Agriculture, MOF = Ministry of Finance, Economic Stabilization and National Policies, MOWCS = Ministry of Women, Child Affairs and Social Empowerment, NAO = National Audit Office, NPD = Department of National Planning, Ministry of Finance, Department of National Planning, PCU = project coordination unit, PFM = public financial management, PIU = project implementation unit.

Source: Asian Development Bank.

35. The executing and implementing agencies have agreed to implement the action plan (Table 16) as a key measure to address the deficiencies.

Table 16: Financial Management Action Plan

Risk Area	Action	Responsible Agency	Completion Date
Implementing entities/units	Provide briefings on the project details, designed activities and ADB's requirements to the relevant project staff	MOF, MOWCS, MOA, DSD, DAD	By 31 July 2022 (completed in September 2022)
Implementing entities/units	Designate and/or assign PCU (same coordination unit as the World Bank's CERC) to coordinate the management and implementation of the project	NPD	By 20 July 2022 (completed in September 2022)
Staffing	Designate and/or appoint qualified accountant to PCU	MOF, NPD	By 20 July 2022

Risk Area	Action	Responsible Agency	Completion Date
			(completed in September 2022)
Staffing	Designate and/or appoint qualified accountant to the two PIUs/sub-PIU to maintain sub-advance accounts and submit documents to PCU	MOWCS, MOA, DSD, DAD	By 20 July 2022 (completed in October 2022)
Staffing	Designate/appoint dedicated project focal persons at the department and secretariat level to report to PIUs	DSD, DAD, DOA, NSEC, NSE, NSPD, WB	By 20 July 2022 (completed in October 2022)
FM capacity support	Conduct training to PCU and PIU staff in ADB's financial management and disbursement procedures and systems	NPD, ADB	By 31 March 2023
Flow of funds	Establish a dedicated budget code for the project and transfer the required project budget allocation to NPD	MOF, NPD	By 26 August 2022 (completed in September 2022)
Accounting	Maintain proper and updated records of cash grant amount per beneficiary, payments, and non-payments, and report on a monthly basis to NPD, PCU, and PIUs the details of cash grant amount per beneficiary, payments made to the eligible beneficiaries and payments yet to be made	DSD, DAD, NSEC, NSE, NSPD, WB, DPCS	Monthly during project implementation
Financial reporting	Include comprehensive financial management information, status of implementation of financial management action plans, auditor's findings (internal and external audit) and the status of resolution of audit findings in the monthly and quarterly project progress report and submit to ADB	NPD, PCU	Within 21 days after the end of each month (only in Q4 2022 and Q1 2023) Within 45 days after the end of each quarter
Internal audit	Include the project in the internal audit plan to ensure proper controls are in place for the project and internal audit completed annually	NPD, PCU, Internal Audit Division, DMA	Annually, on or before Q3 of the fiscal year
Internal audit	Report internal audit findings and status of implementation of audit recommendation as part of the quarterly project progress report	NPD, PCU, Internal Audit Division, DMA	Within 45 days after the end of each quarter
External audit	Coordinate with NAO to ensure that the project is part of NAO's annual audit plan and that APFS is submitted to ADB by due date	NPD, PCU	Annually, within 6 months from fiscal year
Special audit	Agree the scope and terms of reference of the special audit with MOF and ADB	MOF, ADB, NAO	By Q4 2022
Special audit	Conduct special audit	NAO	By Q4 2023

ADB = Asian Development Bank, APFS = audited project financial statements, CERC = contingent emergency response component, DAD = Department of Agrarian Development, DOA = Department of Agriculture, DMA = Department of Management Audit, DPSC = Department of Probation and Childcare Services, DSD = Department of Samurdhi Development, MOF = Ministry of Finance, Economic Stabilization and National Policies, MOWCS = Ministry of Women, Child Affairs and Social Empowerment, MOA = Ministry of Agriculture, NAO = National Audit Office, NPD = Department of National Planning, NSE = National Secretariat for Elders, NSEC = National Secretariat for Early Childhood Development, NSPD = National Secretariat for Persons with Disabilities, PCU = project coordination unit, PIU = project implementation unit, WB = Women's Bureau.

Source: Asian Development Bank.

B. Disbursement

1. Disbursement Arrangements for ADB Loan and JFPR Grant

36. The loan and grant proceeds will be disbursed in accordance with ADB's Loan Disbursement Handbook (2017, as amended from time to time),²⁷ and detailed arrangements agreed upon between the government and ADB. The advance fund, statement of expenditure, and direct payment procedures will be used to disburse the loan and grant proceeds. NPD, through its PCU, will be responsible for (i) preparing disbursement projections, (ii) requesting advances from ADB as well as counterpart funds, (iii) collecting and retaining supporting documents, (iv) preparing withdrawal applications, and (v) submitting withdrawal applications and other relevant documents to ADB.

37. **Advance fund procedure.** MOF will open separate US dollar advance accounts for the loan and the grant at the Central Bank of Sri Lanka which NPD will administer. In addition, separate advance sub-accounts in the Sri Lankan rupee for the loan and grant will be established and maintained by NPD at a commercial bank. The advance accounts and the advance sub-accounts are to be used exclusively for ADB's and JFPR's share of eligible expenditures. NPD is accountable and responsible for proper use of advances to the two (2) advance accounts and two (2) advance sub-accounts, including advances to any of the four (4) 2nd generation advance sub-accounts that may be opened by MOWCS, MOA, DSD, and DAD for the loan and grant respectively in commercial banks. The currency of the 2nd generation advance sub-accounts is the Sri Lanka rupee. All 2nd generation advance sub-accounts will also be used exclusively for ADB's and JFPR's share of eligible expenditures.

38. The total outstanding advance to the advance accounts, sub-accounts, and the 2nd generation sub-accounts should not exceed the estimate of ADB's share of expenditures to be paid through those accounts for the forthcoming 6 months. NPD may request for initial and additional advances to the advance accounts based on an Estimate of Expenditure Sheet²⁸ setting out the estimated expenditures to be financed through the accounts for the forthcoming 6 months. NPD should ensure that every liquidation and replenishment of each sub-account and 2nd generation advance sub-account is supported by required documentation following ADB's *Loan Disbursement Handbook* (2017, as amended from time to time).

39. **Samurdhi subsidy disbursement.** Disbursement will follow the government's Samurdhi subsidy payment processes which involve the steps described below. The primary method of disbursement will be the advance fund procedure. The monthly estimated Samurdhi subsidy payments will be submitted by MOWCS's PIU/DSD's sub-PIU to PCU to request transfers of funds from the advance sub-account to the 2nd generation advance sub-account (loan).

- (i) Monthly Samurdhi subsidy beneficiary list is confirmed by the 'headquarter manager' (Divisional Secretary) in the Divisional Secretariat and is verified by the District Secretary (Additional Director General) and sent to DSD on the Samurdhi Customer Relationship Management (CRM) system in the month prior to the payment.
- (ii) DSD makes a fund transfer request to NPD.

²⁷ The handbook is available electronically from the ADB website (<http://www.adb.org/documents/loan-disbursement-handbook>).

²⁸ Estimate of Expenditure sheet is available in Appendix 8A of ADB's *Loan Disbursement Handbook* (2017, as amended from time to time).

- (iii) Before 10th day of the month, NPD transfers the funds to the 2nd generation advance sub-account (loan) opened and maintained by DSD at a commercial bank.
- (iv) Through the Sri Lanka Interbank Payment System (SLIPS), the funds are transferred from the advance sub-account (loan) to the accounts of beneficiaries in 1,100 Samurdhi Banks with 'credit notices' by system-generated emails.
- (v) Samurdhi Bank officers notify the beneficiaries to collect cash allowance from their bank accounts on a pre-determined day once the funds have been credited. Within 3 working days, beneficiaries can withdraw funds from their accounts at Samurdhi Banks. Samurdhi Bank accounts include funds received as loan repayments savings in addition to monthly cash allowance. A mobile application has been piloted and will be used nationwide by Samurdhi Bank officers to enable financial transactions in villages without beneficiaries' travelling to Samurdhi Banks.

40. **Disbursement of allowances for senior citizens, persons with disabilities, and kidney patients, and pregnant and lactating women and undernourished children.** Disbursement will follow the Samurdhi subsidy payment processes described above.

41. **Disbursement of cash grants for farmers.** Disbursement will follow the government's cash grant payment processes which involve the steps described below. The primary method of disbursement will be the advance fund procedure. The estimated financial support for farmers will be submitted by MOA's PIU to PCU to request transfers of funds from the advance sub-account to the 2nd generation advance sub-account (loan).

- (i) The list of cash grant beneficiary farmers is confirmed by the head of the Agrarian Service Center and is verified by the National Agrarian Service Information Center on the GeoGoviya platform.
- (ii) DAD makes a fund transfer request to NPD.
- (iii) NPD transfers the funds to the 2nd generation advance sub-account (loan) opened and maintained by MOA at a commercial bank.
- (iv) Through the Sri Lanka Interbank Payment System (SLIPS), the funds are transferred from the advance sub-account (loan) to the accounts of beneficiaries in the four designated banks (Bank of Ceylon, People's Bank, National Savings Bank, and Regional Development Bank). Beneficiary farmers receive a system-generated SMS notification.

42. **Statement of expenditure procedure.** The statement of expenditures (SOE) procedure²⁹ may be used for liquidation and replenishment of advances to the advance account and for reimbursement of eligible expenditures. Supporting documents such as (i) bank statements of the advance account which show the transfers made to the advance sub-accounts; (ii) evidence of proof of payments (e.g., bank statements of the commercial banks) which show the transfers from the advance sub-accounts; and (iii) system-generated deposit slips which include beneficiary details, and records of the expenditures claimed under the SOE procedure 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 sample basis, and for independent audit.

43. **Direct payment procedure.** For large value foreign currency payments (minimum \$200,000), the direct payment procedure may be used. Suppliers/contractors/consultants are

²⁹ SOE forms are available in Appendix 7B of ADB's *Loan Disbursement Handbook* (2017, as amended from time to time).

required to submit approved invoices and other supporting documents to NPD. In coordination with MOWCS and MOA, NPD will review and approve the invoices and other supporting documents and submit a withdrawal application with those documents to ADB.

44. Before the submission of the first withdrawal application, MOF should submit to ADB sufficient evidence of the authority of the person(s) who will sign 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 MOWCS and MOA and subsequently claimed to ADB through reimbursement, or (ii) through the advance fund procedure. NPD should ensure sufficient category and contract balances before requesting disbursements. The use of ADB's Client Portal for Disbursements system is mandatory for submission of withdrawal applications to ADB.³⁰

2. Disbursement Arrangements for Counterpart Fund

45. Disbursement for counterpart funds, if any, will be carried out according to the government's rules and regulations. The government will allocate sufficient counterpart funds in the budget annually and quarterly. NPD will incorporate the counterpart funds for the project in its annual and quarterly budgets.

C. Accounting

46. NPD through its PCU, will maintain, or cause to be maintained, separate books and records by funding source for all expenditures incurred on the Project following government's budget and accounting system. The project financial statements will follow financial and accounting regulations and procedures as promulgated by MOF. The expenditure categories and outputs used in the financial report will be aligned with the structure outlined in the project administration manual. NPD will ensure that comprehensive financial information is included in the quarterly project progress report to be submitted to ADB within 45 days after the end of each reporting period. The financial information to be included in the project progress report is included in Appendix 3. Additionally, NPD will examine the differences between the budget and actual expenditures.

47. **Periodic reconciliations.** To ensure the correctness and completeness of the project's book of accounts and financial reports, NPD through its PCU shall conduct monthly reconciliation of the book of accounts, and ADB's disbursement data available in the Loan Financial Information System (LFIS) and report this as part of quarterly progress reports. Any discrepancies and/or reconciliation items will be followed up and resolved in a timely manner. The differences between amounts claimed from ADB and the amounts disbursed by ADB will be disclosed and explained in the withdrawal application register to be included in the financial reports.

D. Auditing and Public Disclosure

48. **Internal Audit.** The project will be covered by NPD's internal audit. PCU will liaise with NPD's internal audit function to ensure that the recommendations related to the project, if any, are addressed in a timely manner. The status of the internal audit recommendations will regularly

³⁰ The Client Portal for Disbursements facilitates online submission of withdrawal application to ADB, resulting in faster disbursement. The forms to be completed by the Borrower are available online at <https://www.adb.org/documents/client-portal-disbursements-guide>.

be monitored by NPD in coordination with MOWCS and MOA. Internal audit findings and actions taken shall be reported as part of the quarterly project progress report and discussed with ADB's review missions.

49. **Financial Audit.** NPD will cause the detailed project financial statements to be audited in accordance with the international standards on auditing and government's audit regulations, by the National Audit Office. 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.

50. 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 a true 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 loan and grant were used only for the purposes of the Project; and (iii) whether the borrower or executing and implementing agencies were in compliance with the financial covenants contained in the legal agreements (where applicable). The management letter will include from the second year onwards, a follow-up on previous years audit observations. In case the auditor does not issue a management letter, the auditor must issue a written confirmation that no internal control issues were identified as part of the audit.

51. Compliance with financial reporting and auditing requirements will be monitored by ADB's review missions and during normal project supervision, and followed up regularly with all concerned, including the external auditor.

52. **Auditing and public disclosure.** The government and MOF 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.³¹ 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.

53. Public disclosure of the audited project financial statements, including the auditor's opinion on the project financial statements, will be guided by ADB's Public Access to Information Policy 2018.³² 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

³¹ 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: (a) 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; (b) **withhold the extension of the loan closing date; and (c) defer negotiation or Board presentation of new loan proposals.** ADB will inform the executing agency of ADB's actions and advise that the loan may be suspended if the audited project financial statements 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 **or cancel** the loan.

³² ADB. 2018. [Access to Information Policy](#). Manila.

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.³³

54. **Special audit.** The project will support the existing government programs. Considering the scale and emergency nature of the project, a special independent audit focusing on governance, financial accountability, and transparency to assess compliance, economy, efficiency, effectiveness, and equity of the Samurdhi subsidy program and other categorical cash transfer programs will be conducted for the project. The indicative terms of reference are in Appendix 4. The special audit shall be conducted by the National Audit Office (NAO) or an independent auditor acceptable to ADB, if NAO is unable to conduct the special audit, and the scope of the special audit will be discussed and agreed between MOF and ADB. NPD will be responsible for coordinating with NAO or the independent auditor for the conduct of the special audit. It shall be completed by the fourth quarter of 2023. The special audit report in the English language shall be submitted to ADB by the fourth quarter of 2023 or within one month after the completion of the report, whichever is earlier. The auditor's findings are expected to further strengthen the existing government programs and shall be responded by the relevant agencies in a timely manner. MOF will ensure that the auditor's recommendations are implemented adequately in a timely manner, prior to the loan closing date.

VI. PROCUREMENT AND CONSULTING SERVICES

A. Advance Contracting and Retroactive Financing

55. All advance contracting and retroactive financing will be undertaken in conformity with ADB Procurement Policy (2017, as amended from time to time) and Procurement Regulations for ADB Borrowers (2017, as amended from time to time). The issuance of invitations to bid under advance contracting and retroactive financing will be subject to ADB approval. The borrower, MOF, MOWCS, and MOA have been advised that approval of advance contracting and retroactive financing does not commit ADB to finance the project.

56. **Retroactive financing.** Retroactive financing will be subject to the maximum amount of eligible expenditures (emergency cash assistance) up to \$60 million, the equivalent of 30% of the total loan amount, provided that expenditures have been incurred after the emergency (since April 2022) and not more than 12 months before the signing of the loan agreement.

B. Procurement of Goods, Works, and Consulting Services

57. All procurement of ADB-financed goods and consulting services will be undertaken in accordance with ADB's Procurement Policy (2017, as amended from time to time) and Procurement Regulations for ADB Borrowers (2017, as amended from time to time).³⁴ An 18-month procurement plan indicating review procedures, goods and IT product and service packages is in Section C.

58. Three goods (IT equipment) contracts and two IT product and service contracts (additional module development for the Samurdhi Customer Relationship Management system and second phase development of the GeoGoviya platform) are expected to be financed by ADB. The open competitive bidding (OCB) method will be used for ADB-financed goods contracts. All contracts

³³ This type of information would generally fall under access to information policy exceptions to disclosure. ADB. 2018. [Access to Information Policy](#). Paragraph 17 (viii) and (ix).

³⁴ ADB. 2017. [Procurement Policy](#). Manila; and ADB. 2017. [Procurement Regulations for ADB Borrowers](#). Manila.

to be procured using the OCB method will be internationally advertised, except one contract (automated teller machines) which will be nationally advertised. Due to the proprietary nature and the continuation of previous and/or ongoing contracts, the IT product and service contracts will be procured using the direct contracting method. All goods and IT product and service contracts will be subject to ADB's prior review.

59. **Open competitive bidding (nationally advertised).** The following procedures will be applied to the contracts to be procured using the OCB (nationally advertised) method: (i) the advertisement will be published in the national press, ADB website, an official gazette, or an open access website; (ii) the standard bidding documents issued by ADB will be adopted for the goods contract; and (iii) bidding documents will be in the English language only. Unless otherwise agreed between MOWCS, MOA, and ADB and set forth in the procurement plan, procurement under OCB will use the single-stage one-envelope procedure for goods. The minimum bid preparation time will be 28 days. The relevant sections of ADB's Anticorruption Policy (1998, as amended from time to time) will be included in all procurement documents and contracts.³⁵

60. **Consulting services.** All consultants will be recruited according to ADB Procurement Policy (2017, as amended from time to time) and Procurement Regulations for ADB Borrowers (2017, as amended from time to time). Two small consulting firm contracts and three individual consultant contracts will be financed by the JFPR grant. The consulting firms will be engaged using single source selection method and the individual consultants will be engaged using individual consultant selection method. All consulting service contracts will be subject to ADB's prior review. Indicative terms of reference for consulting services to be engaged under the JFPR grant, as well as under ongoing TA projects,³⁶ are detailed in Appendix 5.

C. Procurement Plan

Basic Data

Project Name: Food Security and Livelihood Recovery Emergency Assistance Project	
Project Number: 56175-001	Approval Number:
Country: Sri Lanka	Executing Agency: Ministry of Finance
Project Procurement Risk: Moderate	Implementing Agencies: Ministry of Women, Child Affairs and Social Empowerment and Ministry of Agriculture
Project Financing Amount: US\$203,360,000 ADB Financing: US\$ 200,000,000 Cofinancing (ADB Administered): US\$3,000,000 (JFPR) Non-ADB Financing: US\$ 360,000	Project Closing Date: 31 August 2024
Date of First Procurement Plan: 7 July 2022	Date of this Procurement Plan: 7 July 2022
Procurement Plan Duration: 18 months	Related to COVID-19 response efforts: No
Advance Contracting: Yes	Use of e-procurement (e-GP): No

1. Methods, Review and Procurement Plan

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

³⁵ ADB. 1998. [Anticorruption Policy](#). Manila.

³⁶ ADB. 2020. [Technical Assistance to the Democratic Socialist Republic of Sri Lanka: Support for Human Capital Development Initiative](#). Manila (TA 9956-SRI); and ADB. 2021. [Leveraging Financial Markets and Instruments for Meeting the Sustainable Development Goals](#). Manila (TA 6760-REG).

Procurement of Goods and Works	
Method	Comments
Open Competitive Bidding (OCB) for Goods	Internationally advertised. Prior review for the first package to be procured by each implementing agency. Thereafter, post-review (sampling).
Others for Goods	Direct Contracting (DC) for proprietary information technology products and services and natural continuation of previous and/or ongoing contracts. All packages will be subject to ADB's prior review.

Consulting Services	
Method	Comments
Others for Consulting Firm	Single Source Selection (SSS) for small assignments and natural continuation of previous work performed by the firm. All packages will be subject to ADB's prior review.
Competitive for Individual Consultant	All packages are subject to prior review.

2. List of Active Procurement Packages (Contracts)

62. 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's duration.

Goods and Works							
Package Number	General Description	Estimated Value (\$)	Procurement Method	Review	Bidding Procedure	Advertisement Date (quarter/year)	Comments
GS-01	Development of additional modules for the Samurdhi Customer Relationship Management system	25,000.00	DC	Prior	N/A	Q3 / 2022	Non-Consulting Services: Yes Advertising: National No. Of Contracts: 1 Prequalification of Bidders: No Domestic Preference Applicable: No Advance Contracting: Yes Bidding Document: Goods High Risk Contract: No e-GP: No Covid-19 Response?: No
GS-02	Second phase development of GeoGoviya	650,000.00	DC	Prior	N/A	Q3 / 2022	Non-Consulting Services: Yes Advertising: National No. Of Contracts: 1 Prequalification of Bidders: No

Package Number	General Description	Estimated Value (\$)	Procurement Method	Review	Bidding Procedure	Advertisement Date (quarter/year)	Comments
							Domestic Preference Applicable: No Advance Contracting: Yes Bidding Document: Goods High Risk Contract: No e-GP: No Covid-19 Response?: No
GS-03	Samurdhi IT equipment (tablets, computers)	400,000.00	OCB	Prior	1S1E	Q4 / 2022	Non-Consulting Services: No Advertising: International No. Of Contracts: 1 Prequalification of Bidders: No Domestic Preference Applicable: No Advance Contracting: No Bidding Document: Goods High Risk Contract: No e-GP: No Covid-19 Response?: No
GS-04	Agrarian service IT equipment (tablets, computers)	1,400,000.00	OCB	Prior	1S1E	Q3 / 2022	Non-Consulting Services: No Advertising: International No. Of Contracts: 1 Prequalification of Bidders: No Domestic Preference Applicable: No Advance Contracting: No High Risk Contract: No e-GP: No Covid-19 Response?: No
GS-05	Automated teller machines	110,000.00	OCB	Prior	1S1E	Q4 / 2022	Non-Consulting Services: No Advertising: National No. Of Contracts: 1

Package Number	General Description	Estimated Value (\$)	Procurement Method	Review	Bidding Procedure	Advertisement Date (quarter/year)	Comments
							Prequalification of Bidders: No Domestic Preference Applicable: No Advance Contracting: No High Risk Contract: No e-GP: No Covid-19 Response?: No

Consulting Services							
Package Number	General Description	Estimated Value (\$)	Selection Method	Review	Type of Proposal	Advertisement Date (quarter/year)	Comments
CS-01	Awareness campaigns for legal aid and gender-based violence prevention (JFPR)	25,000.00	SSS	Prior	BTP	Q3 / 2022	Non-Consulting Services: No Type: Firm Assignment: National Quality-Cost Ratio: 90:10 COVID-19 Response? No
CS-02	Psychosocial counselling capacity building (JFPR)	20,000.00	SSS	Prior	BTP	Q3 / 2022	Non-Consulting Services: No Type: Firm Assignment: National Quality-Cost Ratio: 90:10 COVID-19 Response? No
CS-03	Good Agricultural Practices (GAP) training specialist (JFPR)	20,000.00	ICS	Prior		Q3 / 2022	Non-Consulting Services: No Type: Individual Assignment: National Expertise: Agriculture COVID-19 Response? No
CS-04	Agriculture risk and vulnerability assessment specialist (JFPR)	3,500.00	ICS	Prior		Q3 / 2022	Non-Consulting Services: No Type: Individual Assignment: National Expertise: Agriculture

Package Number	General Description	Estimated Value (\$)	Selection Method	Review	Type of Proposal	Advertisement Date (quarter/year)	Comments
							COVID-19 Response? No
CS-05	Monitoring and evaluation specialist (JFPR)	80,000.00	ICS	Prior		Q3 / 2022	Non-Consulting Services: No Type: Individual Assignment: National Expertise: Monitoring and evaluation COVID-19 Response? No

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

63. The following table lists goods, works, non-consulting, and consulting services contracts for which the 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's duration).

Goods and Works						
Package Number	General Description	Estimated Value (\$)	Procurement Method	Review	Bidding Procedure	Comments

Consulting Services						
Package Number	General Description	Estimated Value (\$)	Selection Method	Review	Type of Proposal	Comments

4. List of Awarded and Completed Contracts

64. The following table lists the awarded contracts and completed contracts for goods, works, nonconsulting, and consulting services.

Goods, Works, and Nonconsulting Services					
Package Number	General Description	Contract Value	Date of ADB Approval of Contract Award	Date of Completion	Comments
Consulting Services					
Package Number	General Description	Contract Value	Date of ADB Approval of Contract Award	Date of Completion	Comments

5. Non-ADB Financing

65. The following table lists goods, works, non-consulting, and consulting services contracts over the life of the project, financed by non-ADB sources.

General Description	Estimated Value (cumulative, \$)	Estimated Number of Contracts	Procurement Method	Comments

VII. SAFEGUARDS

66. **Prohibited investment activities.** Pursuant to ADB's Safeguard Policy Statement (2009)³⁷, ADB funds may not be applied to the activities described on the ADB Prohibited Investment Activities List set forth at Appendix 5 of the Safeguard Policy Statement (2009).

67. **Environment (Category C).** The project activities will have no or very minimal environmental impacts. No civil works are anticipated.

68. **Involuntary resettlement (Category C).** The project activities will not involve civil works nor trigger land acquisition or involuntary resettlement.

69. **Indigenous peoples (Category C).** The scope of the project is nationwide and does not specifically target indigenous peoples. Indigenous peoples may participate in and benefit from the project activities. The project will not directly or indirectly affect the dignity, human rights, livelihood systems, or culture of indigenous peoples, or affect the territories or natural or cultural resources that indigenous peoples own, use, occupy, or claim as their ancestral domain.

70. MOF will ensure, through the PCU and PIUs, that all activities to be supported under the livelihood development programs (output 2) will be classified category C for environment, involuntary resettlement, and indigenous peoples in accordance with ADB's Safeguard Policy Statement (2009). MOF will also monitor and report to ADB on an annual basis to confirm, through the PCU and PIUs, that all activities supported under the livelihood development programs remain classified as category C.

VIII. GENDER AND SOCIAL DIMENSIONS

71. Due to worsening food insecurity and widespread livelihood and income losses, the poverty rate—which increased during the COVID-19 pandemic from 9.2% in 2019 to 11.7% in 2020 based on the international poverty line of \$3.2 per day—may further rise in 2023.³⁸ Between May 2020 and April 2022, about 11% of households have stopped earning income, about 62% have reduced income, and about 86% have resorted to negative coping mechanisms, including borrowing money and selling belongings.³⁹ Households have also coped with rising food prices and income losses by reducing their food consumption and/or purchasing cheaper but less nutritious food. Food insecurity is particularly prevalent among households in rural and estate areas, female-headed households, and irregular income households. The prolonged increase in

³⁷ ADB. 2009. [Safeguard Policy Statement](#). Manila

³⁸ World Bank. 2021. [The COVID-19 Impact on Livelihoods and Poverty in Sri Lanka: Background Note to Sri Lanka Poverty Assessment](#). Washington DC. The World Bank's latest estimate indicates that the poverty rate in 2022 would remain at least as high as the level in 2016 (11.0%) and would not recover in 2023 due to food insecurity (World Bank. 2022. [Reshaping Norms: A New Way Forward](#). South Asia Economic Focus. Spring 2022. Washington DC).

³⁹ United Nations Children's Fund. 2022. [Household Impact Survey Round 6 2022](#). Colombo.

food prices—which started to rise in 2021 and continued in 2022—is aggravating malnutrition among vulnerable households, with detrimental impacts on health, especially of children. As a result of mounting strains on household economy, gender-based and domestic violence and high-risk child protection incidents have also increased. Yet government nutrition programs, and protection and services for poor and vulnerable groups have become increasingly unavailable in the face of rising food prices and shortages, and budget constraints. The project will provide immediate short-term support for the poor and vulnerable by scaling up and broadening the existing social assistance programs. At the same time, a set of sequenced interventions will be designed and implemented over 18–20 months on a pilot basis to assist their economic and social independence through sustainable livelihood development and improved food security.

72. The project is categorized *effective gender mainstreaming*. In recognition of the particular vulnerability of women and girls in the context of crises, the project has incorporated gender targets and activities in the gender equality and social inclusion action plan (Table 17) to address food insecurity, gender-based and domestic violence, and poverty. These include: (i) cash grant assistance for the poor and vulnerable, including pregnant and lactating women and undernourished children under 2 years of age to compensate for food price hikes; (ii) support for basic and livelihood development needs of vulnerable children, women, and persons, including those in women’s shelters, children’s homes, and care homes; (iii) strengthening of referral and support mechanisms and services for victims of gender-based and domestic violence; (iv) promotion of improved agricultural practices and livelihoods among farmers, especially female farmers; (v) development and delivery of upgraded livelihood development programs for low-income families, including women and low-income families headed by women; (v) strengthening of gender-sensitive and socially inclusive data collection and management in social protection programs; and (vi) capacity development of the PCU and PIUs for the implementation, monitoring, and reporting of the gender equality and social inclusion action plan. The gender equality and social inclusion action plan monitoring matrix which will be attached to the quarterly project progress report is in Appendix 6.

Table 17: Gender Equality and Social Inclusion Action Plan

No.	Activities	Indicators and targets	Responsibility	Time
Output 1: Direct financial support for the poor and vulnerable temporarily scaled up and broadened				
1.1	Compensate for food price hikes for the poor and vulnerable	<p>1.1.1 0.42 million low-income elders (55% women), 71,000 low-income persons with disabilities (35% women), and 38,000 low-income kidney patients (30% women) already enrolled in the allowance programs received monthly cash grants of increased value for at least 3 months [DMF Output 1b]</p> <p>1.1.2 0.24 million additional low-income elders (55% women), 61,000 low-income persons with disabilities (35% women), and 5,000 low-income kidney patients (30% women) received temporary monthly cash grants for at least 3 months [DMF Output 1b]</p> <p>1.1.3. At least 300,000 pregnant and lactating women and undernourished children under 2 (at least 50% of whom are girls) received temporary monthly cash grants for at least 4 months (2019 baseline: 300,246 pregnant and lactating women received vouchers of SLRs2,000 per month) [DMF Output 1c]</p>	PCU, PIU, GESI consultant	Q3–Q4 2022
1.2	Address basic and livelihood development needs of vulnerable children, women, and persons, including those living in shelters and homes	<p>1.2.1 At least 18,000 vulnerable⁴⁰ children (including teenage mothers), women, persons with disabilities, elders, and their families received financial support and protection from gender-based and domestic violence as well as livelihood development, psychological and other support [JFPR] [DMF Output 1d]</p> <p>1.2.2 At least 70 vulnerable children and adolescents, women, and disadvantaged people (35% women and girls) started livelihood activities by 2024 (2022 baseline: 0) [JFPR]</p> <p>1.2.3 Livelihood development support and mentoring for vulnerable children, women, and persons monitored on a monthly basis [JFPR]</p>	PCU, PIU, MOWCS, GESI consultant	Q3 2022–Q3 2024
1.3	Strengthen referral and support mechanisms and services for victims of gender-based and domestic violence	<p>1.3.1 Multimedia awareness campaign on referral and support mechanisms, and legal aid available to victims of gender-based and domestic violence developed and rolled out [JFPR]</p> <p>1.3.2 At least 200 counselling assistants (80% women) reported improved knowledge and skills after training provided by qualified psychosocial counsellors specializing in gender-based and domestic violence [JFPR]</p>	PCU, PIU, MOWCS, NGO, GESI consultant	Q3 2022–Q3 2024
Output 2: Improved support for livelihood development activities of the poor and vulnerable provided				
2.1	Promote improved agricultural livelihoods among farmers	<p>2.1.1 At least 600,000 farmers (45% women) received financial support and engaged in agricultural production during 2022–2023 <i>Maha</i> season [DMF Output 2a]</p> <p>2.1.2 At least 9,000 specialists and field-level officers (50% women) demonstrated skills as trainers of the Good Agricultural Practices certification program, and improved knowledge regarding the methodology for assessing risks and vulnerability of agricultural operations [JFPR] [DMF Output 2c]</p> <p>2.1.3 At least 150,000 farmers (30% women) reported increased knowledge regarding climate-smart and environmentally sustainable agricultural practices [JFPR] [DMF Output 2b]</p> <p>2.1.4 Good Agricultural Practices projects of at least 250 female farmer groups supported [JFPR]</p>	PCU, PIU, DAD, DOA, GESI consultant	Q3 2022–Q3 2024
2.2	Develop and deliver upgraded livelihood development programs	2.2.1 Gender-sensitive and socially inclusive methodology for selecting participants in upgraded livelihood development programs developed, including clear definitions of low-income families, female-headed families, selection criteria, and graduation thresholds	PCU, PIUs, DSD, GESI consultant	Q3 2022–Q3 2024

⁴⁰ Vulnerable in more than one way (e.g., poor; no education and/or low educational attainment; engaged in precarious work, informal employment, or unemployed; living with disabilities; experienced physical and/or sexual violence in their lifetime; placed in institutional care; living in rural areas and estates).

	to low-income families and persons	2.2.2 At least 7,500 families received a set of sequenced interventions under the upgraded livelihood development programs for at least 18 months, of which 1,500 were low-income families headed by women [DMF Output 2d] 2.2.3 At least 20 capacity development programs for <i>Grama Niladhari</i> and Samurdhi officers on climate-smart, gender-sensitive, and socially inclusive livelihood development support for low-income families and persons 2.2.4 At least 1,500 managers and field-level officers (50% women) reported improved knowledge and skills regarding delivery of livelihood development support for low-income families [DMF Output 2e]		
Output 3: Social protection systems enhanced				
3.1	Strengthen gender-sensitive and socially inclusive data collection and management in social protection programs	3.1.1 At least 50 MOWCS national and 100 local staff (50% women) improved awareness and knowledge on gender-sensitive and socially inclusive social protection programs ⁴¹ 3.1.2 Additional IT-enabled modules of the Samurdhi Customer Relationship Management system for monitoring family profile, status and progress of program beneficiaries, including low-income families headed by women and grievances, operationalized [DMF Output 3a] 3.1.3 Additional IT-enabled modules of the GeoGoviya platform for data exchange between farmers, agrarian service centers, district offices, DAD, DOA, and MOA and climate-smart agronomic advisory services operationalized [DMF Output 3b] 3.1.4 Disaggregated data on beneficiaries by sex, age, ethnicity, and geographic area available in the Samurdhi Customer Relationship Management system and the GeoGoviya platform 3.1.5 At least 25,000 national, local, and field level officers (50% women) acquired knowledge regarding the operation of the upgraded IT systems and digital tools [DMF Output 3c]	PCU, PIUs, MOWCS, DSD, DAD, GESI consultant	Q3 2022–Q3 2024
Project Management				
4.1	Develop the capacity of PCU and PIUs for implementation, monitoring, and reporting of GESI action plan	4.1.1 PCU and PIU staff trained on the key activities, indicators and targets included in DMF and GESI action plan, with clear responsibilities assigned to PIUs and participating NGOs 4.1.2 Information and data on DMF and GESI action plan collected and included in the quarterly project progress report	PCU, PIUs, GESI consultant	Q3 2022–Q3 2024

ADB = Asian Development Bank, DAD = Department of Agrarian Development, DMF = design and monitoring framework, DOA = Department of Agriculture, DSD = Department of Samurdhi Development, GESI = gender equality and social inclusion, JFPR = Japan Fund for Prosperous and Resilient Asia and the Pacific, MOA = Ministry of Agriculture, MOWCS = Ministry of Women, Child Affairs and Social Empowerment, NGO = non-government organization, PCU = project coordination unit, PIU = project implementation unit.

Source: ADB.

⁴¹ Samurdhi program, senior citizen allowances, disability assistance program, and assistance for chronic kidney disease patients.

IX. PERFORMANCE MONITORING, EVALUATION, REPORTING, AND COMMUNICATION

A. Project Design and Monitoring Framework

73. The design and monitoring framework (DMF) for the project is presented in Table 18.

Table 18: Design and Monitoring Framework

Impact the Project is Aligned with			
Adverse effects of food insecurity mitigated (Prime Minister's statement on the roadmap to revive the economy) ^a			
Results Chain	Performance Indicators	Data Sources and Reporting Mechanisms	Risks and Critical Assumptions
<p>Outcome Food security and livelihoods of the poor and vulnerable, especially women and children, improved</p>	<p>By 2025</p> <p>a. The number of people facing moderate and severe food insecurity, including women and girls, reduced by 30% (2022 baseline: 3.26 million people; 3.26 million women and girls^b)</p> <p>b. At least 80% of the land in high-yield zones cultivated during the <i>Maha</i> (September–March) season (2022 baseline: 73% of the land expected to be cultivated)</p> <p>c. Paddy production in <i>Maha</i> season recovered to at least 75% of that in the 2020–2021 <i>Maha</i> season (2020–2021 <i>Maha</i> season baseline: 3,061,394 metric tons)</p> <p>d. At least 3,000 low-income families in the upgraded livelihood development programs (including 500 low-income families headed by women) have improved their livelihoods based on a set of indicators^c (2022 baseline: 0) (OP 1.3)</p>	<p>a. Food security assessment to be conducted by the government and/or development partners in 2024 and/or 2025</p> <p>b. DAD's report for 2023–2024 <i>Maha</i> season</p> <p>c. DCS paddy statistics for 2023–2024 <i>Maha</i> season</p> <p>d. Quarterly data generated on Samurdhi CRM system; annual livelihood development program monitoring and evaluation reports</p>	<p>R: Political instability may slow decision making in the government, hampering timely and effective actions.</p> <p>A: The government, World Bank, and other development partners ensure affordable and timely supply of fertilizers and other agricultural inputs to farmers.^d</p>
<p>Outputs 1. Direct financial support for the poor and vulnerable temporarily scaled up and broadened</p>	<p>By 2024</p> <p>1a. 1.76 million low-income families already enrolled in the Samurdhi program received monthly cash grants of temporarily increased value and 0.73 million additional low-income families received temporary monthly cash grants for at least 3 months (2022 baseline: 1.76 million low-income families and 0.73 million additional low-income families received cash grants until August 2022)^e (OP 1.1)</p> <p>1b. 0.42 million low-income elders, 71,000 low-income persons with disabilities, and 38,000 low-income kidney patients already enrolled in the allowance programs received monthly cash grants of temporarily increased</p>	<p>1a-b. Monthly data generated on Samurdhi CRM system in September–December 2022</p>	<p>R: Continuous shortages and high prices of fuel may disrupt and slow project activities, reducing their effectiveness and causing delays in project implementation.</p>

Results Chain	Performance Indicators	Data Sources and Reporting Mechanisms	Risks and Critical Assumptions
<p>2. Improved support for livelihood development activities of the poor and vulnerable provided</p>	<p>value and 0.24 million additional low-income elders, 61,000 low-income persons with disabilities, and 5,000 low-income kidney patients received temporary monthly cash grants for at least 3 months (2022 baseline: the same number of beneficiaries received cash grants until August 2022)^f (OP 1.1)</p> <p>1c. At least 300,000 pregnant and lactating women and undernourished children under the age of 2 (at least 50% of whom are girls) received temporary monthly cash grants for at least 4 months (2019 baseline: 300,246 pregnant and lactating women received vouchers of SLRs2,000 per month) (OP 1.1; OP 2.5)</p> <p>1d. 18,000 vulnerable children (including teenage mothers), women, persons with disabilities, elders, and their families received financial support and protection from gender-based and domestic violence as well as livelihood development, psychological and other support (2022 baseline: 0) (JFPR) (OP 1.1; OP 2.2.3)</p> <p>2a. At least 600,000 farmers received financial support and engaged in agricultural production during 2022–2023 <i>Maha</i> season (2022 baseline: 0) (OP 5.1)</p> <p>2b. At least 150,000 farmers (30% women) reported increased knowledge regarding climate-smart and environmentally sustainable agricultural practices (2022 baseline: 0) (JFPR) (OP2.5; OP 3.2)</p> <p>2c. At least 9,000 specialists and field-level officers (50% women) demonstrated skills as trainers of the Good Agricultural Practices certification program, and improved knowledge regarding the methodology for assessing risks and vulnerability of agricultural operations (2022 baseline: 0) (JFPR) (OP 3.2)</p> <p>2d. At least 7,500 families received a set of sequenced interventions under the upgraded livelihood development programs for at least 18 months, of which 1,500 were low-income families headed by women⁹ (2022 baseline: 0) (OP 2.5; OP 3.2)</p>	<p>1c. Monthly data of NSEC or monthly data generated on Samurdhi CRM system in 2022–2024</p> <p>1d. Monthly DPCS and Women’s Bureau reports in 2022–2024</p> <p>2a. Data generated on GeoGoviya in September 2022–March 2023</p> <p>2b-c. Pre- and post-training assessments; quarterly DOA reports</p> <p>2d. Quarterly data generated on Samurdhi CRM system</p>	

Results Chain	Performance Indicators	Data Sources and Reporting Mechanisms	Risks and Critical Assumptions
3. Social protection systems enhanced	<p>2e. At least 1,500 managers and field-level officers (50% women) reported improved knowledge and skills regarding delivery of livelihood development support for low-income families (2022 baseline: 0)</p> <p>3a. Additional IT-enabled modules of the Samurdhi Customer Relationship Management system for monitoring family profile, status and progress of program beneficiaries, including low-income families headed by women and grievances, operationalized (2022 baseline: additional modules not developed) (OP 1.1.3; OP 6.2.1)</p> <p>3b. Additional IT-enabled modules of the GeoGoviya platform for data exchange among farmers, agrarian service centers, district offices, DAD, DOA, and MOA and climate-smart agronomic advisory services operationalized (2022 baseline: additional modules not developed) (OP 6.2.1)</p> <p>3c. At least 25,000 national, local, and field level officers (50% women) acquired knowledge regarding the operation of the upgraded IT systems and digital tools (2022 baseline: 0) (OP 6.1.1)</p>	<p>2e. Pre- and post-training assessments; quarterly DSD reports</p> <p>3a. Data generated on Samurdhi CRM system; quarterly DSD reports</p> <p>3b. Data generated on GeoGoviya platform; quarterly DAD reports</p> <p>3c. Pre- and post-training assessments; quarterly reports of DSD and DAD</p>	

Key Activities with Milestones

1. Direct financial support for the poor and vulnerable temporarily scaled up and broadened

- 1.1 Disseminate widely the information on temporary financial support through different channels to reach out to eligible groups (Q3 2022–Q3 2023)
- 1.2 Ensure timely deposits of monthly cash grants into the accounts of low-income families, elders, disabled persons, and kidney patients through the Samurdhi Bank network, as well as monitoring and reporting on cash transfers (Q3–Q4 2022)
- 1.3 Enroll pregnant and lactating women and children under the age of 2 in the food voucher (nutrition allowance) program with adequate verification procedures for their eligibility, and ensure timely deposits of temporary cash grants into the accounts of pregnant and lactating women and children under two through the Samurdhi Bank network, as well as monitoring and reporting on cash transfers (Q3 2022–Q3 2023)
- 1.4 Assist women's shelters and children's homes and associated Divisional Secretariats in preparing plans to support the basic and livelihood development needs of vulnerable women and children, review and approve the plans, transfer cash grants, and monitor the implementation of the plans (JFPR) (Q3 2022–Q2 2024)

2. Improved support for livelihood development activities of the poor and vulnerable provided

- 2.1 Enroll eligible farmers in the financial support program with adequate verification procedures for their eligibility and prepare a list of beneficiary farmers in the GeoGoviya, and ensure timely deposits of the first and second installments of financial support into the bank accounts of beneficiary farmers, as well as monitoring and reporting on financial support and usages (Q3–Q4 2022)
- 2.2 Update training modules on the GAP certification program, train specialists and field level officers of DOA and DAD as trainers of the upgraded GAP certification program, and conduct training for farmers on the upgraded GAP certification program (JFPR) (Q3 2022–Q3 2024)
- 2.3 Prepare training modules and materials on the methodology for assessing risks and vulnerabilities of agricultural operations, and train specialists and field level officers of DOA and DAD on the methodology for assessing risks and vulnerabilities of agricultural operations (JFPR) (Q4 2022–Q3 2024)
- 2.4 Upgrade livelihood development programs for low-income families with a set of well-sequenced interventions and clear operational procedures, including a livelihood assistance grant operations manual; select low-income families

in pilot districts; train managers and field-level officers of DSD and Samurdhi Banks to provide improved support for low-income families; implement interventions for beneficiary low-income families; and monitor the status and progress (Q3 2022–Q3 2024)

3. Social protection systems enhanced

- 3.1 Engage an IT firm, and develop a “family profile” module, a module to monitor the status and progress of livelihood development program participants, and a module to handle grievances for the Samurdhi CRM system (Q3–Q4 2022)
- 3.2 Procure IT equipment, and train field level officers on data collection and entry in the Samurdhi CRM system (Q4 2022–Q2 2023)
- 3.3 Engage an IT firm, and develop additional modules for the GeoGoviya (Q3 2022–Q2 2024)
- 3.4 Procure IT equipment, and train field level officers in the use of the upgraded GeoGoviya for data collection, monitoring and evaluation (Q4 2022–Q4 2023)

Project Management Activities

Prepare and submit quarterly project progress and financial reports, and annual safeguard monitoring reports to ADB
 Prepare annual project financial statements and submit annual audit reports to ADB
 Coordinate the conduct of special audit and submit audit reports to ADB
 Implement, monitor, and report on the gender equality and social inclusion action plan

Inputs

ADB: \$200 million (loan)
 Government: \$0.36 million
 JFPR: \$3 million (grant fully administered by ADB)

A = assumption, ADB = Asian Development Bank, CRM = Customer Relationship Management, DAD = Department of Agrarian Development, DCS = Department of Census and Statistics, DOA = Department of Agriculture, DPCS = Department of Probation and Childcare Services, DSD = Department of Samurdhi Development, GAP = Good Agricultural Practices, IT = information technology, JFPR = Japan Fund for Prosperous and Resilient Asia and the Pacific, MOA = Ministry of Agriculture, NSEC = National Secretariat for Early Childhood Development, OP = operational priority, R = risk.

- ^a Prime Minister’s statement on the roadmap to revive the economy, made at the Parliament on 5 July 2022: Economynext. 2022. [Sri Lanka Prime Minister’s full statement on IMF negotiations](#). Colombo (July 6).
- ^b Department of National Planning (NPD), GOSL and World Food Programme. 2022. [Sri Lanka Joint Rapid Food Security Assessment](#). Colombo.
- ^c A set of indicators to evaluate the results of the programs will be developed in as part of the upgraded livelihood development programs. Indicators may include measures of increased assets, increased incomes, diversified sources of income, increased consumption, savings, increased food security, and other social indicators.
- ^d The government plans to provide subsidized fertilizers and other agricultural inputs to farmers with the support of development partners. The World Bank is providing non ADB-administered parallel loan cofinancing equivalent to \$275 million to ensure timely supply of agricultural inputs, in addition to supporting cash transfers to the poor and vulnerable.
- ^e Low-income families already enrolled in the Samurdhi program receive different amounts of monthly cash grants depending on family size, while additional low-income families receive monthly cash grants of SLRs5,000 regardless of family size. Details are in Section I B.
- ^f Low-income elders above 70 years of age, elders above 100 years of age, persons with disabilities, and kidney disease patients already enrolled in the allowance programs receive monthly cash grants of varying amounts, while additional elders, persons with disabilities, and kidney disease patients receive monthly cash grants of SLRs5,000. Details are in Section I B.
- ^g Interventions will include a combination of cash assistance, training, technical and knowledge support, and mentoring and coaching, complemented by climate adaptation measures.

Contribution to Strategy 2030 Operational Priorities

Expected values and methodological details for all OP indicators to which this operation will contribute results are detailed in Contribution to Strategy 2030 Operational Priorities (accessible from the list of linked documents in Appendix 2).
 Source: ADB.

B. Monitoring

74. **Project performance monitoring.** Promptly after loan and grant effectiveness, PCU, in coordination with MOWCS and MOA’s PIUs and with the support of the Department of Project Monitoring and Management, will establish a project performance management system (PPMS)

by using existing systems, reviewing quarterly and annual performance targets and indicators, data sources and reporting mechanisms specified in DMF, and planning monitoring and evaluation activities, to generate the quarterly project progress report.⁴² The basis for performance monitoring will be DMF which identifies the key performance indicators and targets of the project. PPMS will cover the following aspects of the project: (i) progress in achieving the design and monitoring framework targets and key activities; (ii) financial progress; (iii) implementation of the gender equality and social inclusion action plan; and (iv) compliance with loan and grant covenants.

75. **Compliance monitoring.** The compliance status of loan and grant covenants will be reported and assessed through the quarterly project progress report and verified by ADB's review missions.

76. **Safeguard monitoring.** MOF will ensure, through PCU and PIUs, that all activities to be supported under the livelihood development programs (output 2) will be category C for environment, involuntary resettlement, and indigenous peoples in accordance with ADB's Safeguard Policy Statement (2009). MOF will also monitor and report to ADB on an annual basis to confirm, through PCU and PIUs, that all activities supported under the livelihood development programs remain category C.

77. **Gender and social dimensions monitoring.** The indicators and targets defined in the gender equality and social inclusion action plan will be incorporated into PPMS. MOWCS and MOA's PIUs will be responsible for implementing and monitoring the action plan, and preparing and submitting reports in the monitoring matrix as part of the quarterly project progress report to ADB.

C. Evaluation

78. **Evaluation.** In addition to regular monitoring, MOF, MOWCS, MOA, and ADB will jointly review project performance at least twice a year. The review will assess implementation performance, achievement of project outcomes and outputs, and financial progress, identify issues and constraints affecting implementation, and prepare a time-bound action plan for resolution. After one year of project implementation, MOF, MOWCS, MOA, and ADB will undertake a midterm review to review implementation status and take appropriate measures, including changes in the project scope and implementation arrangements, reallocation of loan proceeds, and extension of the loan and grant closing date, as appropriate, to achieve the project impact and outcome. Promptly after physical completion of the project, no later than 6 months, NPD through its PCU will prepare and submit to ADB a project completion report.⁴³

D. Reporting

79. **Reporting.** NPD through its PCU will provide ADB with (i) quarterly project progress reports in a format consistent with ADB's project performance reporting system; (ii) consolidated

⁴² ADB's project performance reporting system is available at <http://www.adb.org/Documents/Slideshows/PPMS/default.asp?p=evaltool>

⁴³ Project completion reports available at: <https://www.adb.org/projects/documents/doctype/Completion%20Reports>.

annual reports including (a) progress achieved by output as measured through the indicator's performance targets, (b) key implementation issues and solutions, (c) updated procurement plan, and (d) updated implementation plan for the next 12 months; and (iii) a project completion report 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 audited project financial statements together with the associated auditor's report, should be adequately reviewed.

E. Stakeholder Communication Strategy

80. The project will adopt a communication strategy to ensure that (i) information on the project reaches all people concerned; and (ii) opportunities for stakeholders to contribute to project implementation are maximized. In addition to widely disseminating the information on the temporary financial support through different channels to reach out to eligible groups, the project will promote the "cash plus" approach to support cash grant beneficiaries with additional information and knowledge services (e.g., health and nutrition knowledge for pregnant and lactating women, advanced practices and technologies for precision agriculture and improved crop productivity). Activities to enhance stakeholder information and communication which will be supported under the project are summarized in Table 19.

Table 19: Stakeholder Information and Communication Plan

Content	Media	Audience	Frequency	Responsibility
Information on temporary financial support for low-income families, low-income elders, low-income persons with disabilities, and low-income kidney patients (monthly cash grant amount, cash transfer date, duration, eligibility criteria, information contact, grievance redress mechanism, etc.)	Television, radio, newspapers, websites, information and notice boards	Beneficiaries, eligible families and persons, general public	Every month	DSD, NSE, NSPD, MOWCS
Information on temporary cash grants replacing food vouchers for pregnant and lactating women and undernourished children	Health centers and clinics, newspapers, websites, information and notice boards	Pregnant and lactating women, mothers of children, families	At the time of health center and clinic visits; every month	NSED, MOWCS
Health and nutrition information for pregnant and lactating mothers and children	Health centers and clinics, flyers, information and notice boards	Pregnant and lactating women, mothers of children, families	At the time of health center and clinic visits; quarterly	NSED, MOWCS
Information on referral system and support mechanisms, and legal aid and gender-based and domestic violence prevention	Television, radio, newspapers, flyers, websites, information and notice boards	Women, children, families, general public	Every month	WB, DPCS, DSD, MOWCS
Information on financial support for farmers	Television, radio, newspapers, website,	Farmers in high yield zones	August–September 2022	DAD, MOA

	information and notice boards			
Good agricultural practices	Agrarian service centers, Television, radio, flyers	Farmers	Quarterly	DOA, DAD, MOA

DAD = Department of Agrarian Development, DOA = Department of Agriculture, DPCS = Department of Probation and Childcare Services, DSD = Department of Samurdhi Development, MOA = Ministry of Agriculture, MOWCS = Ministry of Women, Child Affairs and Social Empowerment, NSE = National Secretariat for Elders, NSED = National Secretariat for Early Childhood Development, NSPD = National Secretariat for Persons with Disabilities.

Source: Asian Development Bank.

X. ANTICORRUPTION POLICY

81. ADB reserves the right to investigate, directly or through its agents, any violations of the Anticorruption Policy relating to the project.⁴⁴ 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 activity and may not be awarded any contracts under the Project.⁴⁵

82. To support these efforts, relevant provisions are included in the loan agreement/regulations and/or grant agreement/regulations and the bidding documents for the project.

XI. ACCOUNTABILITY MECHANISM

83. People who are, or may in the future be, adversely affected by the project may submit complaints to ADB's Accountability Mechanism. The Accountability Mechanism provides an independent forum and process whereby people adversely affected by ADB-assisted projects can voice, and seek a resolution of their problems, as well as report alleged violations of ADB's operational policies and procedures. 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.⁴⁶

XII. RECORD OF CHANGES TO THE PROJECT ADMINISTRATION MANUAL

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

Date of Change	PAM Section	Details of Changes
Loan and grant inception mission (26–30 September 2022) and loan and grant review mission (14–18 November 2022)	I. Project Description, B. Project Description Output 1 (iv) Food voucher program	Updated amount and duration of cash grants for pregnant and lactating women and undernourished children under 2 years of age
	III. Project Management Arrangements A. Project Implementation Organizations:	Updated implementing

⁴⁴ ADB. 1998. [Anticorruption Policy](#). Manila.

⁴⁵ ADB's Office of Anticorruption and Integrity website: <https://www.adb.org/who-we-are/integrity/main>.

⁴⁶ Accountability Mechanism: <http://www.adb.org/Accountability-Mechanism/default.asp>.

	<p>Roles and Responsibilities of Organizations Involved in Project Implementation</p> <p>B. Key Persons Involved in Project Implementation</p> <p>C. Project Organization Structure</p>	agencies, key persons involved, and PIU structure and staffing
	<p>IV. Costs and Financing</p> <p>Table 8: Allocation and Withdrawal of Loan Proceeds</p> <p>Table 9: Allocation and Withdrawal of Grant Proceeds</p> <p>Table 10: Detailed Cost Estimates by Financier</p> <p>F. Fund Flow Diagram</p>	Clarifications added to Tables 8, 9, and 10 and updated fund flow diagram
	<p>V. Financial Management</p> <p>Table 16: Financial Management Action Plan</p> <p>B. Disbursement</p>	Additional financial management actions and updated disbursement procedures
	<p>VIII. Gender and Social Dimensions</p> <p>Table 17: Gender Equality and Social Inclusion Action Plan</p>	Updated gender indicator and target in accordance with updated DMF output 1c indicator and target
	<p>IX. Performance Monitoring, Evaluation, Reporting, and Communication</p> <p>Table 18: Design and Monitoring Framework</p>	Updated output 1c indicator and target

APPENDIX 1: GUIDANCE NOTE ON JAPANESE VISIBILITY

I. Introduction

In May 2000, the Asian Development Bank (ADB) established the Japan Fund for Poverty Reduction (original JFPR), a single-partner trust fund to support innovative poverty reduction and related social development projects that can add substantive value to ADB financed projects. In 2009, JFPR went through a major change that paved the way for a more comprehensive approach in addressing poverty, building human resources, and empowering institutions and communities in the recipient developing member countries (DMC) by combining project grant and technical assistance support under one umbrella. On 1 September 2021, the Board of Directors approved renaming the original JFPR to the Japan Fund for Prosperous and Resilient Asia and the Pacific (JFPR) to enhance its role following the Government of Japan's (GOJ) announcement in May 2021 at the 54th ADB Annual Meeting. It is positioned as the next-level work to help lift remaining populations above the poverty threshold and bring everyone on a sustainable path to prosperity and resilience. In the span of more than 2 decades, GOJ has been providing generous contributions through ADB and it is but fitting and proper that said contributions are acknowledged and the recipients and general public are informed of the source of the funding assistance both at the Fund level and at the individual project levels. The purpose of this note is to provide guidance on measures to ensure that the contribution of GOJ in supporting JFPR is widely recognized.¹

II. Statement on Japanese Visibility

Project teams are required to help promote the visibility and local awareness of JFPR in recipient countries through the following:

- (a) All press releases issued by ADB with respect to JFPR shall refer to the financial contribution from the GOJ;²
- (b) Signing ceremonies and other publicity events are encouraged, inviting Japan embassy officials, JICA staff, local and international press;³

Civil works, project billboards/signages, vehicles, goods and equipment must carry the JFPR and Japan ODA logos (see below). Likewise, all publications and training programs must bear the said logos, including all collaterals used (i.e., training materials, banners, posters, flyers, etc.) that are financed by JFPR; these logos are available in the [JFPR SharePoint Page](#);⁴

¹ A copy of the Guidance Note on Japanese Visibility shall be appended to the Project Administration Manual of a (i) stand-alone JFPR project grant, or (ii) ADB-investment project where a JFPR project grant or TA is attached, as guide to the project team and the DMC government, during project implementation.

² Staff may coordinate with the Department of Communications.

³ Coordination with resident missions are necessary.

⁴ [Japan Fund for Prosperous and Resilient Asia and the Pacific \(sharepoint.com\)](#)



- (d) Publications, reports, training programs, seminars and workshops financed by JFPR shall acknowledge receipt of funding from GOJ;
- (e) Recipients are encouraged to ensure that JFPR-financed activities are well covered by local print and electronic media, and that all related publicity materials, and official notices explicitly acknowledge funding from GOJ. Below is the suggested standard text to be used by those who prepare publicity materials: *"The grant fund for (project name/activity) was received from the Japan Fund for Prosperous and Resilient Asia and the Pacific financed by the Government of Japan through the Asian Development Bank"*.

III. Participation of Japanese Entities in Implementation

It is also important to generate visibility of the project within Japan. Involvement or cooperation with Japanese experts, financial resources and technologies are encouraged; occasional information sessions on JFPR for Japanese organizations may also be conducted. It is also highly recommended that ADB involve and cooperate with Japanese organizations including NGOs, civil society organizations, aid agencies in particular JICA and JBIC, the private sector enterprises or academic institutions.

IV. Reporting

At the end of the project, the completion report submitted by the project team shall include an appendix of Japanese visibility evidence such as photos,⁵ press releases, articles or write-ups, video documentation (or other forms of media), and testimonials from project recipients and/or implementers. All knowledge products produced under the JFPR financing for both project grants and TAs shall be listed and reported in their respective completion reports. Sample products generated from the project grant are requested to be made available to the Partner Funds Division of the Sustainable Development and Climate Change Department (SDPF) for inclusion in future exhibits. Copies of publications⁶ that are outputs of the project shall be submitted to SDPF.

V. Visibility Support by ADB

SDPF promotes visibility of JFPR by: (i) informing Department Heads and project officers of the importance of achieving high visibility in order to garner support for JFPR from Japanese officials

⁵ High resolution photos will be requested to be shared with SDPF for file.

⁶ This particularly applies to knowledge and support TAs. Links to publication available online may be provided in lieu of print copy.

and taxpayers; (ii) informing Country Directors of the importance of signing ceremonies to Japanese officials and the public to ensure recognition and support for JFPR funding; (iii) continuing widespread distribution of the JFPR Annual Report and inclusion of JFPR information in relevant ADB documents, (iv) creation of knowledge products such as project infographics, videos, and other publicity materials in collaboration with project teams, and (v) conduct of knowledge sharing events (i.e. exhibit at the ADB Annual Meeting, JFPR seminars, etc.) and occasional information sessions for Japanese organizations.

Resident Mission staff are requested to forward copies of all visibility materials, such as press releases, newspaper and magazine articles, and photographs (including descriptive captions) to SDPF's assigned focal staff for JFPR.

1 *January 2022*

APPENDIX 2: GUIDANCE NOTE ON COOPERATION WITH THE EMBASSY OF JAPAN AND JICA

I. INTRODUCTION

The Final Report on the Review of Japanese Official Development Assistance¹ (ODA) underscores the need for strategic and effective aid. One way to ensure alignment of the Japan Fund for Prosperous and Resilient Asia and the Pacific (JFPR) projects and technical assistance (TA) with Government of Japan's (GOJ) bilateral assistance strategy for a particular developing member country (DMC) is by bringing on board the comments and suggestions of the Embassy of Japan (EOJ) and the Japan International Cooperation Agency (JICA).² Thus, the summary of consultations with EOJ and JICA (to include, date of consultation, name and position of staff met, and EOJ and JICA's response) shall be included in the proposal submitted to the Partner Funds Division of the Sustainable Development and Climate Change Department (SDPF). This Guidance Note provides detailed instructions regarding coordination activities with EOJ and JICA.³

II. EOJ AND JICA CONTACT PERSONS

As soon as project officer informs SDPF of the intent to apply for JFPR funding, project officer will consult with EOJ and JICA. SDPF may identify the appropriate contact persons in EOJ and JICA, when needed.

III. CONSULTATION WITH EOJ AND JICA – PROPOSAL PREPARATION⁴

At concept stage, project officer shall consult with EOJ and JICA through e-mail the proposed project to, (i) seek if it is in line with Japan ODA priorities, (ii) ensure no duplication, (iii) explore possible collaborations for the project, and (iv) present the concept itself, with copy to SDPF.

Upon SDPF's confirmation to proceed with proposal preparation, the project officer may arrange the project design meeting with EOJ and JICA. This meeting intends to explain and discuss the actual project design. This is ideally conducted during the fact-finding mission.⁵ The proposal,⁶ shall be provided to EOJ and JICA with copy to SDPF at least 5 working days before the meeting to give ample time for review and consideration. After the meeting, if needed, the project officer, may follow-up with EOJ and JICA, and respond to requests for clarification.

In the case of regional TAs, the draft proposal shall be sent by email to EOJ and JICA contact persons on no-objection basis requested within a 2-week timeframe.

¹ Incorporated administrative agency in charge of administering Japan's ODA.

² Government of Japan gives importance on the inputs provided EOJ and JICA during the internal approval process.

³ A copy of the Guidance Note on Coordination with Embassy of Japan and JICA shall be appended to the Project Administration Manual of a (i) stand-alone JFPR project grant, or (ii) ADB-investment project where a JFPR project grant or TA is attached, as guide to the project team and the government, during project implementation.

⁴ All feedback received from EOJ and JICA must be duly reflected in the (i) Initial JFPR Proposal Checklist, (ii) Detailed JFPR Proposal Checklist, and/or (iii) Supplementary Documents of Project Grant.

⁵ If a meeting with EOJ and/or JICA is not possible, email exchange, telephone discussion or any other form of communication may be used.

⁶ Draft Grant assistance report or JFPR Linked Document (for project grants) and draft TA Report (for TAs).

IV. COORDINATION WITH EOJ AND JICA – UPON APPROVAL OF THE PROPOSAL

Project officer shall inform EOJ and JICA about ADB's approval. Project officers are strongly encouraged to conduct signing or launching ceremonies with the attendance of EOJ officials.⁷

In coordination with the resident mission, the project officer shall inform EOJ and SDPF of the signing ceremony– at least 10 working days in advance. SDPF then informs GOJ of this activity. The project officer shall draft news release in consultation with the Department of Communications and coordinate arrangements with the resident mission. Local and international press are encouraged to be invited to these ceremonies.

V. COORDINATION WITH EOJ AND JICA – DURING PROJECT IMPLEMENTATION AND UPON PROJECT COMPLETION

Throughout implementation, the project officer shall inform EOJ and JICA about project progress, milestones, and outcomes, and discuss when major changes in scope and objectives are required. From time to time, EOJ and JICA may also wish to join completion review missions to see project results and to interact first-hand with project recipients. Lessons from the JFPR projects are also requested to be shared to enable both sides to explore and seek potential collaboration. Completion reports are required to be submitted by the project officer to EOJ and JICA.⁸

VI. ROLE OF THE RESIDENT MISSION AND SDPF

Project officer's communications with EOJ and JICA should be done in coordination with the resident mission⁹ with copy to SDPF. If needed, SDPF supports to identify the appropriate staff to be consulted.

Resident mission also arranges the Grant Agreement/TA letter signing event (section IV) and keeps the overall coordination/relationship management with EOJ and JICA.

SDPF's role are as follows: (i) provide contact details of relevant staff from EOJ and JICA for project consultation when needed; and (ii) liaise any need for clarification by EOJ and JICA in coordination with the project officer, during project consultation.

1 January 2022

⁷ Please refer to the Guidance Note on Japanese Visibility for details on visibility requirements under JFPR.

⁸ Links to the completion reports will suffice.

⁹ Please inquire respective resident missions on their protocols or coordination arrangements with EOJ and JICA.

APPENDIX 3: OUTLINE PROJECT PROGRESS REPORT

General Instructions

The project progress reports (PPRs) should follow the format outlined below and are to be submitted to ADB within 30 days after each month/45 days after each quarter. In case of delays or incomplete information, ADB will submit a reminder to the executing and implementing agencies. Repeated delays or incomplete information may have a negative impact on the project performance ratings and may be discussed during review missions and tripartite portfolio review meetings.

For specific ADB reporting purposes, the PPR will contain the following information.

Section A. Introduction and Basic Data

- i. ADB loan and grant number, project title, borrower, executing agency, implementing agencies
- ii. total estimated project cost and financing plan;
- iii. status of project financing including availability of counterpart funds;
- iv. dates of approval, signing, and effectiveness of ADB loan and grant;
- v. original and revised (if applicable) ADB loan and grant closing date and elapsed loan and grant period based on original and revised (if applicable) loan/grant closing dates; and
- vi. date of last ADB review mission.

Section B. Utilization of Funds (ADB Loan, Grant, and Counterpart Funds)

- i. cumulative contract awards financed by the ADB loan and grant and counterpart funds (commitment of funds to date), and comparison with time-bound projections (targets – for ADB financing, compare with the actual contract awards with the contract award curve included in the PAM). Include an analysis of significant variances between planned and actual contract awards;
- ii. cumulative disbursements from the ADB loan and grant and counterpart funds (expenditure to date), and comparison with time-bound projections (targets – for the ADB financing, compare the actual disbursement with the disbursement projections as per the S curve included in the PAM), Include an analysis of significant variances between planned and actual disbursements;
- iii. re-estimated costs to complete the project, whether there is a need for reallocation and an indication of project cost overrun; and
- iv. Reconciliation of project records and ADB disbursement records (LFIS, GFIS) for the reporting period and cumulative from project inception to end of the reporting period. Explain reasons for discrepancies and outline follow-up actions required (if any). Attach a detailed reconciliation by withdrawal applications as per Appendix 4.

Section C. Project Purpose

- i. status of project scope/implementation arrangements compared with those in the Report and Recommendation of the President (RRP), and whether major changes have occurred or will need to be made;
- ii. an assessment of the likelihood that the immediate development objectives (project purpose) will be met in part or in full, and whether remedial measures are required based on the current project scope and implementation arrangements; and

- iii. an assessment of changes to the key assumptions and risks that may affect the attainment of the development objectives.

Section D. Implementation Progress

- i. provide a brief summary assessment of progress or achievements in implementation since the last progress report;
- ii. assessment of the progress of each project component, such as (a) recruitment of consultants and their performance, (b) procurement of goods and works (from preparation of detailed design and bidding documents to contract awards); and (c) the performance of suppliers, manufacturers, and contractors for goods and works contracts;
- iii. assessment of progress in implementing the overall project to date in comparison with the original implementation schedule—quantifiable and monitorable target, (include simple charts such as bar or milestone to illustrate progress, a chart showing actual versus planned expenditure, S-curve graph showing the relationship between physical and financial performance, and actual progress in comparison with the original schedules. Include an analysis of significant variances between physical and financial progress; and,
- iv. an assessment of outcome/output achievements versus targets—based on project performance monitoring system (PPMS) developed from design and monitoring framework of the project.

Section E. Major Project Issues and Problems

Summarize major problems and issues affecting or likely to affect implementation progress, compliance with covenants, and achievement of immediate development objectives. Recommend actions to overcome these problems and issues (e.g., changes in scope, changes in implementation arrangements, and reallocation of grant proceeds).

Section F. Financial Management

- i. Summarize the status of financial management in the project including: a) any problems in the existing financial management (FM) arrangements and /or flow of funds and b) any significant changes occurred during the reporting period (e.g. FM staff turnover, implementation of new financial systems, emerging FM related risks etc.);
- ii. Summarize the status of: a) the FM action plan outlined in the PAM, b) recommendations and actions raised by ADB as part of the audited project financial statement review (if any) and c) FM related recommendations agreed during ADB review missions (if any); and
- iii. Summarize the status of past audit observations (resolved/ pending).

Appendixes

Attach the following appendixes to the PPR when submitting it to ADB:

1. Detailed report of emergency cash assistance beneficiaries and communication activities (monthly)
2. Design and Monitoring Framework update (quarterly)
3. Gender Equality and Social Inclusion Action Plan monitoring matrix (quarterly)
4. Status of Procurement and Contract Execution (Quarterly)
5. Statement of cash receipts and payments by category
6. Detailed reconciliation (by withdrawal application) of project records and ADB disbursement records (LFIS/GFIS) for the fiscal year to date and cumulative

7. Status of past external audit observations (resolved/ pending)
8. Status of past internal audit observations (resolved/ pending)
9. Status of FM action plan (complied/ongoing)

APPENDIX 4: INDICATIVE TERMS OF REFERENCE FOR SPECIAL AUDIT

1. **Objective of the assignment.** The primary objective of this assignment is to conduct a special audit of the Government of Sri Lanka's Samurdhi subsidy program, including payments to the elderly, vulnerable and people with special needs (hereinafter referred to "*cash transfer program*"). The special audit will assess the governance, financial accountability and transparency of the 'cash transfer program' and make recommendations for improving the policies, procedures, systems, and practices of the organizations involved to ensure that the cash transfer program operates in accordance with the principles of economy, efficiency, effectiveness and equity.

2. **Scope of work.** The special audit should conduct a comprehensive review of current policies, procedures, systems and practices for identifying and waitlisting beneficiaries, enrolling and graduating beneficiaries into the *cash transfer program*, and transferring and confirming receipt of payments by beneficiaries. This will entail, *inter alia*, a detailed review and analysis of:

- (i) **Compliance.** To determine how well current policies, procedures, systems and practices are complied with and identify any gaps/weaknesses in the current operating environment and/or improvements that could be made for strengthening the governance arrangements for the *cash transfer program*. The auditor should note the issues raised in recent internal and external audit reports of organizations involved in the *cash transfer programs* and whether they been satisfactorily addressed.
- (ii) **Economy.** To determine whether current systems and practices are optimal and minimize the cost of public resources (input) required for the operation of the *cash transfer program*. The auditor should also conclude whether the subsidies were made available in due time to the beneficiaries.
- (iii) **Efficiency.** To evaluate whether the *cash transfer program* could be managed and delivered with fewer resources. The auditor should identify efficiencies and improvements that could be made to current processes and practices of the *cash transfer program*, e.g. the use of electronic and digital options for more expedient reliable fund transfers.
- (iv) **Effectiveness.** To evaluate the achievement of intended outcomes of the *cash transfer program*. The auditor should conclude whether the existing beneficiaries are the most appropriate target groups, i.e. beneficiaries are promptly graduated when they are no longer eligible and waitlisted beneficiaries are enrolled as vacancies arise and cash subsidies were completed in a timely manner, so that the intended outcome of the *cash transfer program* is achieved.
- (v) **Equity.** To determine whether there is adequate transparency and accountability in ensuring selection, waitlisting, enrolment and graduation of beneficiaries is fair, equitable, timely and supports the intended outcome of the *cash transfer program*. The auditor should conduct sample surveys of beneficiaries (selected, waitlisted, enrolled and graduated) to conclude on equity of the *cash transfer program*.

3. **Documentation.** In undertaking the audit, the auditor shall review the following documents² (including any update to such documents).

- (i) Government legislation, regulations, rules, policies, and procedures governing the *cash transfer program*;
- (ii) Most recent internal and external audit reports and other reviews, reports and/or publications on the *cash transfer program*;
- (iii) Projects documents from ADB and other donors financing the cash programs;

- (iv) Legal Agreements from ADB and other donors;
- (v) Monthly or quarterly activity reports (programmatic as well as financial);
- (vi) Important correspondence pertaining to implementation matters of the cash transfer programs;
- (vii) Other relevant documents and data, including any complaints, media articles or rights to information requests on the *cash transfer program*.

4. **Conduct of audit.** The special audit should follow the International Standards on Audit (e.g., ISSAI 3000).³ These standards require that the auditor comply with ethical requirements and plan and perform the audit to obtain sufficient, appropriate evidence and provide a reasonable basis for the findings and conclusions based on the audit objectives.

5. **Audit report.** All reports must be presented in the English language and submitted to ADB by Q4 2023 or within 1 month from completion of the special audit, whichever is earlier. The auditors are expected to produce a report which should contain, at the minimum, the following information:

- (i) Background - Covering the objective, scope, the legal and government framework, information on financing and cash and in-kind donations, status of implementation of the cash transfer programs, etc.
- (ii) Roles and Responsibilities - For maintaining records, monitoring and reporting the use of funds and for the implementation of the cash transfer programs.
- (iii) Audit objectives and methodology used - Informing the (a) subject matter, (b) audit objective(s) and/or questions, (c) audit criteria and its sources, (d) audit-specific methods of data gathering and analysis applied, (e) time period covered, and (f) sources of data.
- (iv) Limitations to the data used.
- (v) Audit Findings - This part should cover the main findings and responses obtained.
- (vi) Conclusions - This should contain the professional opinions based on the objectives and results of the audits, following applicable international auditing standards.
- (vii) Recommendations - This part should provide the recommended measures to help strengthen the cash transfer programs processes and procedures. Additionally, this section should identify gaps and possible actions to strengthen social welfare systems.

APPENDIX 5: TERMS OF REFERENCE FOR CONSULTANTS

1. ADB will engage a total of 29.0 person-months (5.0 person-months of international; 24.0 person-months of national) of consulting services under the ongoing technical assistance projects to support the executing and implementing agencies, project coordination unit (PCU), and project implementation units (PIU).¹ The consultants will be recruited using the individual consultant selection method.

Summary of Consulting Service Requirements

International Position	Number	Person-month	National Position	Number	Person-month
Social development specialist (graduation approach)	1	3.0	Social development specialist (graduation approach)	1	5.0
Digital field application specialist	1	2.0	Financial sector specialist	1	2.0
			Financial technology specialist	1	2.0
			Procurement specialist	1	5.0
			Gender equality and social inclusion specialist	1	6.0
			Environment specialist	1	4.0
Total	2	5.0	Total	6	24.0

2. **Social development specialists (graduation approach)** (international, 3.0 person-months; national, 5.0 person-months). The social development specialists should have a graduate degree in social science; at least 8 years of experience with working on the graduation approach, poverty reduction, social protection, and sustainable livelihoods, and writing research papers and reports in English. The Specialists will work with the Department of Samurdhi Development (DSD) and their local and field level officers, PIU at the Ministry of Women, Child Affairs and Social Empowerment (WOCWS), PCU, and the Department of National Planning (NPD) to prepare the initial design of livelihood development programs to empower the Samurdhi beneficiaries through the graduation approach comprising cash and asset transfers, human capital development, financial inclusion and close mentoring support, coupled with strong monitoring and evaluation support systems for sustainable livelihood development. The Specialists will:

- (i) Finalize the project beneficiaries with Department of Samurdhi Development through an agreed-upon targeting methodology, targeting verification and selection criteria;
- (ii) Develop operational documents including the graduation operations manual, field tools, and monitoring manual and framework;
- (iii) Develop the terms of reference for the field staff who will be based in the implementing districts and community levels;
- (iv) Prepare the terms of reference for a detailed localized market analysis in the selected districts that can serve as the basis of determining a menu of viable enterprise options for beneficiaries;
- (v) Outline capacity building activities that will be required for the staff and project beneficiaries, including livelihoods, financial literacy, and life skills, coaching, mentoring; and information education and communication;
- (vi) Explore options using existing mobile information and communication technology (ICT) applications and systems that are available off-the-shelf;

¹ ADB. 2020. *Technical Assistance to the Democratic Socialist Republic of Sri Lanka: Support for Human Capital Development Initiative*. Manila (TA 9956-SRI); ADB. 2021. *Leveraging Financial Markets and Instruments for Meeting the Sustainable Development Goals*. Manila (TA 6760-REG).

- (viii) Propose a list of policy briefs, studies, knowledge products and events that will support the government to expand the pilot testing of the graduation approach; and
- (ix) Provide technical and other coordination support and any other tasks related to Graduation approach.

3. **Digital field application specialist** (international, 2.0 person-months). The digital field application specialist should have (i) a graduate degree in business administration, economics, finance, banking, accounting, law, statistics, computer science, engineering, or related fields; (ii) at least 8 years of experience in financial industry and minimum 5 years of experience in DFA or mobile application development. Knowledge and/or experience in microfinance will be plus; (iii) strong communication skills to liaise with the governments and other stakeholders; (iv) strong analytical and technical skills; (v) excellent verbal and written English skills; and (vi) working experience with international organizations/companies. The specialist will work with DSD and Samurdhi Banks and their local and field level officers, MOWCS's PIU, PCU, and NPD to conduct a feasibility study to introduce digital field applications (DFA) for DSD and Samurdhi Bank national, local, and field level officers as well as Samurdhi Bank customers who cannot travel to the banks to perform financial transactions. The specialist will:

- (i) In consultation with DSD, Samurdhi bank, customers/beneficiaries and ADB, conduct research on the functional needs of Samurdhi field officers and customers/beneficiaries for DFA in consideration of the current workflows of the field officers, cash delivery mechanism, data update to Samurdhi Customer Relationship Management (CRM) system, and internet connection environment of the fields;
- (ii) Identify possible options to improve reliability, transparency, and speed of the services including cash-in, cash-out and account opening;
- (iii) Analyse costs and benefits of DFA introduction and operation;
- (iv) Identify functional and system requirements and specifications of software and hardware; and
- (v) Prepare DFA pilot action plan including number of devices, procurement plan, and impact evaluation plan.

4. **Financial sector specialist** (national, 2.0 person-months). The financial sector specialist should have (i) a master's degree in business administration, economics, finance, banking, accounting, law, statistics, or related fields; (ii) at least 10 years of experience in payment or banking industry. Technical knowledge and/or experience in the automated teller machine (ATM) business or digital technology will be plus; (iii) strong communication skills to liaise with the governments and other stakeholders; (iv) strong analysis skills; (v) excellent verbal and written English skills; and (vi) working experience with international organizations/companies will be plus. The specialist will work with DSD and Samurdhi Banks and their local and field level officers, MOWCS's PIU, PCU, and NPD to conduct a feasibility study to introduce ATMs at Samurdhi Banks with higher transaction volumes to simplify and reduce the workload of Samurdhi Bank officers and ease financial transactions for customers. The specialist will:

- (i) Identify the functional needs of Samurdhi Bank officers and customers in consideration of the respective condition of Samurdhi Bank standalone operation and interoperable operation with other commercial banks;
- (ii) Analyze and compare costs and benefits of ATM installation and operation in the respective condition;
- (iii) Identify the legal and financial requirements and conditions to enable Samurdhi

- (iv) Banks to provide interoperable ATM service;
- (iv) Prepare ATM pilot action plan including selection of locations and number of ATM installation; functional and system requirements and specifications for ATM; ATM procurement plan; and impact evaluation plan; and
- (v) Identify possible alternative options for Samurdhi Bank's provision of ATM service including the use of third-party ATMs such as those of commercial banks or other ATM service providers; and
- (vi) Establish strategy for sustainable ATM operation of Samurdhi Banks.

5. **Financial technology specialist** (national, 2.0 person-months). The financial technology specialist should have (i) a master's degree in engineering, computer science, business administration, economics, finance, banking, accounting, law, statistics, or related fields; (ii) at least 8 years of experience in payment or banking industry; (iii) technical knowledge and/or experience in the automated teller machine (ATM) business, information technology (IT) development, or digital technology will be plus; (iv) strong communication skills to liaise with the governments and other stakeholders; (v) strong analysis skills; (vi) excellent verbal and written English skills; and (vii) working experience with international organizations/companies will be plus. The specialist will work with DSD and Samurdhi Banks and their local and field level officers, MOWCS's PIU, PCU, and NPD to conduct a feasibility study to introduce ATMs at Samurdhi Banks with higher transaction volumes to simplify and reduce the workload of Samurdhi Bank officers and ease financial transactions for customers. The specialist will:

- (i) Identify the functional needs of Samurdhi bank officers and customers in consideration of the respective condition of Samurdhi bank standalone operation and interoperable operation with other commercial banks;
- (ii) Analyze and compare costs and benefits of ATM installation and operation in the respective condition;
- (iii) Identify the technical requirements and conditions to enable Samurdhi bank to provide interoperable ATM service;
- (iv) Prepare ATM pilot action plan including selection of locations and number of ATM installation; functional and system requirements and specifications for ATM; ATM procurement plan; and impact evaluation plan;
- (v) Identify possible alternative options for Samurdhi bank's provision of ATM service including the use of third-party ATMs such as those of commercial banks or other ATM service providers; and
- (vi) Establish strategy for sustainable ATM operation of Samurdhi bank.

6. **Procurement specialist** (national, 5.0 person-months). The specialist should have a graduate degree in law, public administration, business administration, engineering, and other relevant discipline; at least 8 years of experience in preparing and managing procurement of goods, works, and services, and recruitment of consulting services, and administrating contracts under projects financed by international financial institutions; and demonstrated knowledge and experience of ADB's procurement policy and regulations, standard bidding documents, and other relevant guides and documents. The specialist will:

- (i) assist PCU, PIUs, NPD, Ministry of Women, Child Affairs and Social Empowerment (MOWCS), and Ministry of Agriculture (MOA) in planning, managing, and coordinating procurement and consultant recruitment activities;
- (ii) provide training for staff of PCU, PIUs, NPD, MOWCS, and MOA in ADB's procurement policy and regulations, procedures, and requirements;

- (iii) assist PCU, PIUs, NPD, MOWCS, and MOA in preparing bidding documents for goods, IT products and services, bid evaluation reports, draft contracts, contract negotiations, contract variation requests, and other submission documents for ADB review;
- (iv) assist PCU, PIUs, NPD, MOWCS, and MOA in preparing TORs for consultants, expression of interest templates, shortlists, requests for proposals, proposal evaluation reports, draft contracts, contract negotiations, and contract variation requests, and other submission documents for ADB review; and
- (v) assist PCU, PIUs, NPD, MOWCS, and MOA in supervising contractors, suppliers, and consultants, and managing their contracts, deliverables, and payments.

7. **Gender equality and social inclusion specialist** (national, 6.0 person-months). The gender equality and social inclusion specialist should have a graduate degree in gender studies or other relevant field; at least 8 years of experience with implementing, monitoring, and reporting on gender actions and targets under projects financed by international financial institutions. The specialist will:

- (i) support PCU, PIUs, NPD, MOWCS, and MOA to ensure adequate implementation, monitoring, and reporting of gender equality and social inclusion (GESI) action plan in accordance with the legal agreements, and ADB's policy and guidelines;
- (ii) ensure that detailed implementation and management arrangements for each activity include those for actions and targets specified in GESI action plan;
- (iii) provide training for staff of PCU, PIUs, NPD, MOWCS, and MOA, and contractors and consultants, and other organizations and stakeholders involved on GESI action plan;
- (iv) assist PCU, PIUs, NPD, MOWCS, and MOA in guiding and coordinating with contractors and consultants, and other organizations and stakeholders involved on GESI action plan;
- (v) assist PCU, PIUs, NPD, MOWCS, and MOA in collecting, updating, and analyzing baseline and disaggregated data and information for the implementation, monitoring, and reporting of GESI action plan; and
- (vi) assist PCU, PIUs, NPD, MOWCS, and MOA in preparing detailed quarterly and annual financial and physical activity plans and GESI monitoring matrix as part of quarterly and annual project progress reports for submission to ADB.

8. **Environment specialist** (national, 4.0 person-months). The specialist should have a graduate degree in environmental sciences; at least 8 years of experience in environmental assessments and management of similar projects financed by international financial institutions; and demonstrated knowledge and experience of ADB's environmental safeguard policy and regulations. The specialist will:

- (i) support PCU, PIUs, NPD, MOWCS, and MOA to ensure adequate environmental and social safeguard screening and monitoring of the project in accordance with the legal agreements and ADB's policy and regulations;
- (ii) provide training for the staff of PCU, PIUs, NPD, MOWCS, and MOA, contractors and consultants, and other organizations and stakeholders involved on environmental laws, regulations and policies, ADB's Safeguard Policy Statement (2009); and
- (iii) assist PCU, PIUs, NPD, MOWCS, and MOA to conduct environmental and social safeguard screening under livelihood development programs and activities under output 2 and prepare annual safeguard monitoring reports.

APPENDIX 6: GENDER EQUALITY AND SOCIAL INCLUSION ACTION PLAN MONITORING MATRIX

Activity/indicator	Progress in the reporting period	Progress in prior reporting periods	Remarks/issues
Output 1: Direct financial support for the poor and vulnerable temporarily scaled up and broadened			
1.1 Compensate for food price hikes for the poor and vulnerable			
1.1.1 0.42 million low-income elders (55% women), 71,000 low-income persons with disabilities (35% women), and 38,000 low-income kidney patients (30% women) already enrolled in the allowance programs received monthly cash grants of increased value for at least 3 months [DMF Output 1b]	Provide the summary here. Use Annex 1 below to provide detailed information		
1.1.2 0.24 million additional low-income elders (55% women), 61,000 low-income persons with disabilities (35% women), and 5,000 low-income kidney patients (30% women) received temporary monthly cash grants for at least 3 months [DMF Output 1b]	Provide the summary here. Use Annex 2 below to provide detailed information		
1.1.3. At least 300,000 pregnant and lactating women and undernourished children under 2 (at least 50% of whom are girls) received temporary monthly cash grants (instead of food vouchers) of SLRs5,000/month for at least 3 months (2019 baseline: 300,246 pregnant and lactating women received vouchers	Provide the summary here. Use Annex 3 below to provide detailed information		

of SLRs2,000/month) [DMF Output 1c]			
1.2 Address basic and livelihood development needs of vulnerable children, women, and persons, including those living in shelters and homes			
1.2.1 At least 18,000 vulnerable ¹ children (including teenage mothers), women, persons with disabilities, elders, and their families received financial support and protection from gender-based and domestic violence as well as livelihood development, psychological and other support [JFPR] [DMF Output 1d]	Provide the summary here. Use Annex 4 below to provide detailed information		
1.2.2 At least 70 vulnerable children and adolescents, women, and disadvantaged people (35% women and girls) started livelihood activities by 2024 (2022 baseline: 0) [JFPR]			
1.2.3 Livelihood development support and mentoring for vulnerable children, women, and persons monitored on a monthly basis [JFPR]			
1.3 Strengthen referral and support mechanisms and services for victims of gender-based and domestic violence			
1.3.1 Multimedia awareness campaign on referral and support mechanisms, and legal aid available to victims of gender-based and domestic violence			

¹ Vulnerable in more than one way (e.g., poor; no education and/or low educational attainment; engaged in precarious work, informal employment, or unemployed; living with disabilities; experienced physical and/or sexual violence in their lifetime; placed in institutional care; living in rural areas and estates).

developed and rolled out [JFPR]			
1.3.2 At least 200 counselling assistants (80% women) reported improved knowledge and skills after training provided by qualified psychosocial counsellors specializing in gender-based and domestic violence [JFPR]	Provide the summary here. Use Annex 5 below to provide detailed information		
Output 2: Improved support for livelihood development activities of the poor and vulnerable provided			
2.1 Promote improved agricultural livelihoods among farmers			
2.1.1 At least 600,000 farmers (45% women) received financial support and engaged in agricultural production during 2022–2023 <i>Maha</i> season [DMF Output 2a]			
2.1.2 At least 9,000 specialists and field level officers (50% women) demonstrated skills as trainers of the Good Agricultural Practices certification program, and improved knowledge regarding the methodology for assessing risks and vulnerability of agricultural operations [JFPR] [DMF Output 2c]			
2.1.3 At least 150,000 farmers (30% women) reported increased knowledge regarding climate-smart and environmentally sustainable agricultural practices [JFPR] [DMF Output 2b]			

2.1.4 Good Agricultural Practices projects of at least 250 female farmer groups supported [JFPR]			
2.2 Develop and deliver upgraded livelihood development programs to low-income families and persons			
2.2.1 Gender-sensitive and socially inclusive methodology for selecting participants in upgraded livelihood development programs developed, including clear definitions of low-income families, female-headed families, selection criteria, and graduation thresholds			
2.2.2 At least 7,500 families received a set of sequenced interventions under the upgraded livelihood development programs for at least 18 months, of which 1,500 were female-headed low-income families [DMF Output 2d]			
2.2.3 At least 20 capacity development programs for <i>Grama Niladhari</i> and Samurdhi officers on climate-smart, gender-sensitive, and socially inclusive livelihood development support for low-income families and persons			
2.2.4 At least 1,500 managers and field level officers (50% women) reported improved knowledge and skills regarding delivery of livelihood development			

support for low-income families [DMF Output 2e]			
Output 3: Social protection systems enhanced			
3.1 Strengthen gender-sensitive and socially inclusive data collection and management in social protection programs			
3.1.1 At least 50 MOWCS national and 100 local staff (50% women) improved awareness and knowledge on gender-sensitive and socially inclusive social protection programs			
3.1.2 Additional IT-enabled modules of the Samurdhi Customer Relationship Management system for monitoring family profile, status and progress of program beneficiaries, including female-headed low-income families and grievances, operational [DMF Output 3a]			
3.1.3 Additional IT-enabled modules of the GeoGoviya platform for data exchange between farmers, agrarian service centers, district offices, DAD, DOA, and MOA and climate-smart agronomic advisory services operational [DMF Output 3b]			
3.1.4 Disaggregated data on beneficiaries by sex, age, ethnicity, and geographic area available in the Samurdhi Customer Relationship Management system and the GeoGoviya platform			

3.1.5 At least 25,000 national, local, and field level officers (50% women) acquired knowledge regarding the operation of the upgraded IT systems and digital tools [DMF Output 3c]			
Project management			
4.1 Develop the capacity of PCU and PIUs for implementation, monitoring, and reporting of GESI action plan			
4.1.1 PCU and PIU staff trained on the key activities, indicators and targets included in DMF and GESI action plan, with clear responsibilities assigned to PIUs and participating NGOs			
4.1.2 Information and data on DMF and GESI action plan collected and included in the quarterly project progress report			

Annex 1: Monthly Cash Grants

Month and Year	No of recipients									Total recipients	
	Low-income elderly			Low-income persons with disabilities (PWDs)			Low-income CKD patients				
	M	F	T	M	F	T	M	F	T	M	F

Notes: M =Male; F = Female; T = Total

Annex 2: Temporary Monthly Cash Grants

	No of recipients	Total recipients

Note: Please indicate the number of individuals assisted in each quarter

Livelihood development:

Livelihood development	Vulnerable (e.g., poor, uneducated/low-educational outcomes, engaged in precarious work/informal work or unemployed, living with disabilities, have experienced physical/sexual violence in their life time, living in institutional care, living in rural/estate sectors)										
Reporting period	Children (aged 16 or more)		Teenage mothers	Women	Elderly		PWDs		Total		
	M	F			M	F	M	F	M	F	T
3Q2022											
4Q2022											
1Q2023											

Note: Please indicate the number of individuals assisted in each quarter

Psychological:

Livelihood development	Vulnerable (e.g., poor, uneducated/low-educational outcomes, engaged in precarious work/informal work or unemployed, living with disabilities, have experienced physical/sexual violence in their life time, living in institutional care, living in rural/estate sectors)										
Reporting period	Children		Teenage mothers	Women	Elderly		PWDs		Total		
	M	F			M	F	M	F	M	F	T
3Q2022											
4Q2022											
1Q2023											

Note: Please indicate the number of individuals assisted in each quarter

Annex 5: Counselling training

Training programme	No of counselling assistants			Female %
	M	F	T	
Training programme 1				
Training programme 2				

