

**The Public Institution "Coordination, Implementation and
Monitoring Unit of the Health System Projects"**

Operational Manual

(Final Version 5, revised 06.01.25)

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Acronyms and abbreviations

| | |
|----------------|---|
| AIDS | Acquired immunodeficiency syndrome |
| CCM (TB/AIDS) | Country Coordinating Mechanism of Moldova of National Programs for Prevention and Control of HIV/AIDS/STIs and Tuberculosis |
| CIP | Incoterm - Carriage and Insurance Paid To |
| CV | Curriculum Vitae |
| GF/ GFATM | Global Fund/ The Global Fund to Fight AIDS, Tuberculosis and Malaria |
| GDF | Global Drug Facility |
| GO | Governmental Organization |
| LFA | Local fund agent |
| M&E | Monitoring & Evaluation |
| NBM | National Bank of Moldova |
| NCE | National Commission of Experts |
| NGO | Non-Governmental Organization |
| „No Objection” | A declaration issued by the donor to confirm its awareness and approval of the actions taken by the PR/SR |
| NP | National Program |
| PCIMU | Public Institution "Coordination, Implementation and Monitoring Unit of the Health System Projects" |
| POM | Program Operational Manual |
| PU/DR | Progress Update/ Disbursement Request |
| PR | Principal Recipient |
| SR | Sub-Recipient |
| SIA RSAP | “State Registry of Public Acquisitions” Automated Informational System (Ro. Sistemul Informațional Automatizat „Registrul de stat al achizițiilor publice”) |
| STIs | Sexually Transmitted Infections |
| STP | Stop TB Partnership |
| TB | Tuberculosis |
| TWG | Technical Working Group |
| UN | United Nations |
| WB | World Bank |
| WHO | World Health Organization |

1. Introduction

1.1 Presentation of the Manual and Its Objectives

The Operational Manual of the Public Institution "Coordination, Implementation and Monitoring Unit of the Health System Projects" (PCIMU) is designed to provide a working framework for the employees and partners of the institution. The manual aims to be a useful tool in ensuring the effective implementation of projects and maintaining high standards of performance and quality in the organization's activities. It is intended to specify, including programmatic and institutional arrangements, procurement, financial management, monitoring, and evaluation.

The main objectives of this manual include:

- **Providing a comprehensive description of the policies** and procedures involved in managing the PCIMU projects.
- **Establishing clear standards** and a uniform approach for the efficient management of projects.
- **Promoting a culture of transparency and accountability** in managing the funds and resources of PCIMU projects.
- **Offering support to the institution's employees** in decision-making during the execution of activities.

1.2 Purpose and Importance of the Operational Manual

The purpose of this Operational Manual is to provide clear and detailed guidance for the PCIMU staff, including new employees, beneficiary organizations (sub-recipients or contracting entities), consultants, partners, donors, and external evaluators, regarding the management and implementation of projects. The manual is developed to ensure that all those involved in the management of activities understand and comply with the established procedures and policies, thus contributing to maximizing the impact and effectiveness of donor-funded projects. The manual serves as an essential tool for ensuring consistency and coherence in the institution's approach to resource management. By establishing clear procedures and a well-defined framework, it helps reduce the risk of errors and improve operational efficiency.

Additionally, the manual contributes to promoting transparency and accountability in fund management, ensuring that all activities are conducted according to ethical principles and with respect for the community's resources and interests.

1.3 Approvals

This Operational Manual and all its revisions and amendments will be approved by the PCIMU Board of Administration. The PCIMU Executive Director will be responsible for overseeing compliance with the Manual, including the drafting, analysis, approval, review, and modification of the established procedures.

1.4 Revisions and Amendments

The manual may be revised or amended to reflect updated work procedures, the expansion of operational scope, and the introduction of new technologies. In the event of changes to the PCIMU organizational structure, the new edition of the Manual will replace the current edition after its approval by the PCIMU Board of Administration.

Any employee may suggest revisions to the Operational Manual if they believe these would be beneficial. Suggestions will be presented in an Informative Note explaining the reasons for the new regulations or procedures. This Informative Note will be submitted to the Executive Director, who, if deemed appropriate, will initiate the revision process of the Operational Manual, with subsequent presentation to the PCIMU Board of Administration for approval.

1.5 Effective Date

This Operational Manual comes into effect after its approval by the PCIMU Board of Administration.

2. Description of the Organization

2.1 Brief History

The Public Institution "Coordination, Implementation and Monitoring Unit of the Health System Projects" (PCIMU) was established in 1999 by the Government of the Republic of Moldova with the aim of implementing the grant and loan provided by the World Bank and the Dutch Government under the "Health System Restructuring" Project.

Over the years, the PCIMU has strengthened its role and become a trusted partner for health authorities and other organizations involved in providing and improving health services. Through its projects and initiatives, the PCIMU has significantly contributed to modernizing the health system in the Republic of Moldova, developing institutional capacities, and promoting a more sustainable and efficient approach to managing public health issues. Currently, its core activity is predominantly focused on Global Fund projects and grants dedicated to supporting National Programs in the fields of TB and HIV/AIDS/STIs.

2.2 Legal Framework

PCIMU is a public, autonomous, non-commercial, and non-profit institution that operates according to a well-defined legal framework, establishing the roles, responsibilities, and functions of the organization in the field of public health. The main legal documents governing the PCIMU activity include:

1. **Government Decision No. 391 of 19.04.2000** regarding the establishment of the Public Institution "Coordination, Implementation and Monitoring Unit of the Health System Projects". This document establishes the legal basis for the establishment and functioning of the PCIMU, as well as the roles and responsibilities of the organization within the public health system.
2. **Internal Regulations** of the Public Institution "Coordination, Implementation and Monitoring Unit of the Health System Projects" from 2010, with subsequent revisions. This document establishes the internal rules and procedures governing the daily PCIMU activities.
3. **Specific Grant Agreements with donors and external partners**, which set forth the budget, conditions, and implementation procedures for the projects.
4. **Other relevant national laws/regulations:** In addition to the above-mentioned documents, the PCIMU also complies with and operates in accordance with the relevant national legislation and regulations in the field of health and public administration in the Republic of Moldova. In addition to the above-mentioned documents, the PCIMU also complies with and operates in accordance with the relevant national legislation and

regulations in the field of health and public administration in the Republic of Moldova. These regulations complement and support the organization's activities, ensuring compliance with legal standards and promoting a responsible approach to managing resources and projects in the public health sector.

2.3 Legal Identity

Name: Public Institution "Coordination, Implementation and Monitoring Unit of the Health System Projects"

Abbreviation: PCIMU

IDNP: 1009600018430

Legal Address: 18A T. Ciorba Street, Chisinau, MD-2004, Moldova

Physical Address: 18A T. Ciorba Street, Chisinau, MD-2004, Moldova

Accounts and Resources: The institution holds settlement accounts and special accounts in various banking institutions, including foreign currency accounts. Additionally, it has a stamp and official forms bearing the State Emblem of the Republic of Moldova and its name in Romanian, in accordance with applicable laws and regulations.

2.4 Mission, Vision and Values

Mission: the PCIMU is tasked with ensuring the effective implementation of health system projects funded by external donors by coordinating, implementing, and monitoring activities in accordance with the requirements of international organizations and the legislation of the Republic of Moldova.

Vision: the PCIMU vision is to support the transformation of the health system, promoting a healthy and sustainable society.

Values: the PCIMU guides its activities and decision-making based on the following values:

Professionalism and Excellence: The institution aims to act professionally and provide the highest possible quality of services. Moreover, it promotes the aspiration for excellence in all aspects of its activities, seeking to achieve superior results and continuously improve to meet the expectations of partners and beneficiaries.

Integrity and Transparency: the PCIMU is committed to upholding the highest moral and ethical standards in all its actions and decisions, reflecting honest, fair, and responsible behavior. The organization is dedicated to being open and transparent in all its actions, ensuring that its processes and decisions are communicated clearly and transparently, both internally and to external stakeholders.

Collaboration and Partnership: the PCIMU recognizes that addressing complex health issues requires a strategy based on collaboration and partnership. The institution is committed to teamwork and close collaboration with internal and external partners to achieve common goals. The PCIMU values the individual contributions of its team members and the diversity of ideas and perspectives, as they foster innovation and enhance efficiency in fulfilling its mission.

Social Responsibility and Ethics: the PCIMU assumes responsibility for making a positive contribution to the community in which it operates and for acting in accordance with ethical principles in all aspects of its activities. We are aware of our impact on the environment and the community and are committed to promoting social welfare and protecting natural resources through responsible actions.

These core values, along with our mission and vision, guide us in every decision and action we take to contribute to the improvement of the health system and the promotion of a healthy and sustainable society.

2.5 Internal Organization

The PCIMU organizational structure is defined according to the PCIMU Operating Regulation, approved by Government Decision No. 391/2000, with subsequent amendments, available for consultation (https://www.legis.md/cautare/getResults?doc_id=85202&lang=ro#).

The PCIMU organizational structure includes the Board of Administration and the Executive Director of the institution. The Board of Administration has responsibilities and duties established according to the approved regulation. Furthermore, the government decision regulates the procedure for appointing the Executive Director and the procedures for hiring staff. Details regarding the detailed organizational structure, personnel, and salary levels of employees are approved by the Board of Administration in accordance with funding agreements with donors.

The PCIMU internal organizational structure, as of April 15, 2024, is presented in *Annex 1*. This document is developed according to the PCIMU Internal Regulation (*Annex 2*), which establishes norms, procedures, and responsibilities for the entire organization and for each employee. This regulation ensures coherence and compliance within the organization, facilitating an efficient and collaborative working environment. Details regarding the Terms of Reference for the staff are specified in *Annex 3*.

2.6 Core Responsibilities of the Institution

The core responsibilities of the Institution are presented in Table 1 below, covering the main areas: programming, finance, procurement, monitoring, and evaluation.

Table 1: Responsibilities of the PCIMU in Project Management

| | |
|---|---|
| <p>Institutional and Programmatic Arrangements:</p> <ul style="list-style-type: none"> ● Maintaining an appropriate legal status to enter into and execute agreements with donor organizations; ● Developing effective organizational leadership, management, transparent decision-making processes, and accountability; ● Creating appropriate infrastructure and information systems to support project implementation, including timely and responsible monitoring of the performance of sub-recipients, beneficiaries, and external entities; ● Maintaining adequate expertise in the health sector, as well as inter-functional expertise (finance, procurement, legal, M&E). | <p>Financial Management and Systems:</p> <ul style="list-style-type: none"> ● Accurate recording of all transactions and balances; ● Timely, transparent, and responsible disbursement of funds to Sub-recipients and suppliers; ● Regular drafting of reliable financial reports; ● Protection of the organization’s assets; ● Conducting periodic audits. |
| <p>Procurement and Supply Chain Management Systems:</p> <ul style="list-style-type: none"> ● Developing and implementing a procurement and supply chain management plan in accordance with donor procurement principles; ● Ensuring competitive and transparent procurements, adequate quality assurance, compliance with national legislation, and international agreements; ● Delivering appropriate quantities of quality products to end-users in a timely manner; ● Ensuring proper utilization of medicines and health products; ● Ensuring adequate accountability for all purchases made. | <p>Monitoring and Evaluation Measures:</p> <ul style="list-style-type: none"> ● Collection and recording of programmatic data with appropriate quality control measures; ● Drafting of reliable periodic programmatic reports; ● Providing data for evaluations and other studies. |

3. Procurement Management Procedures

3.1 Summary of Procurement Procedures

This chapter presents the specific methodologies that the PCIMU will apply to procure goods, consulting, and other services necessary during project implementation.

3.1.1 Procurement Principles

Procurement of goods and services, conducted by the PCIMU, including, in particular, health products funded by donors, is carried out in a manner based on the principles established below:

- i. **Value for Money:** Procurements are conducted with the aim of achieving a favorable value-for-money ratio. Specifically, donors will not finance health products purchased at a price higher than the reference price for such products, if one exists. Such a reference price is established based on globally negotiated price lists and the donor catalog (e.g., the Global Fund) for specific health products and others, either through the Common Procurement Mechanism (e.g., via wambo.org) or through prices negotiated by partners or through partner platforms, such as the Global Drug Facility (GDF) of the Stop TB Partnership;
- ii. **Competition:** Procurements are carried out on a competitive basis to the greatest extent possible;
- iii. **Efficient and Effective Procurement:** Procurements are conducted in a manner that maximizes the efficient use of donor resources and ensures that the goods and/or services procured effectively meet user requirements;
- iv. **Impartiality, Transparency, and Accountability:** Procurements are conducted in an impartial, transparent, and accountable manner; and
- v. **Procurement Ethics:** Procurement must adhere to donor guidelines (e.g., the Global Fund's Code of Conduct for Suppliers: [Global Fund Supplier Code](#) and the Code of Conduct for Recipients of Global Fund Resources: [Global Fund Recipient Code](#)).

The central objective of procurement is to obtain quality-assured products at the lowest price and in compliance with national and international legislation. Procurements must be conducted transparently.

For the procurement of health products, the PCIMU may choose to utilize the donors' Common Procurement Mechanism, including platforms such as wambo.org or GDF, as well as national public procurement portals, such as **M-tender** ([M-tender](#), [M-tender Portal](#)), **E-licitație** ([E-licitație](#)), **Achizitii.md** ([Achizitii.md](#)), and/or other national platforms, to allow for a broader range of participation and visibility, to ensure transparency in procurement and to ensure market competition. National or internal preference in procurement decisions is not acceptable to donors unless mandated by applicable legislation.

Procurement of goods, works, non-consulting services, and consulting services within projects will be conducted in accordance with the provisions of the *World Bank's Procurement Framework that governs projects financed through Investment Project Financing (IPF)*, launched in July 2016 (*latest versions of the Regulations available on the World Bank's website*) and the provisions of the grant agreement. The World Bank's standard bidding and contracting documents for the procurement of goods will be used for Competitive International Bidding (CIB).

The World Bank's standard procurement documents and evaluation forms will be used where applicable, in accordance with the latest versions available on the World Bank's website: [World Bank Procurement](#).

3.1.2 Fraud and Corruption

The donors' policy (e.g., the Global Fund) requires that Borrowers, as well as bidders, suppliers, contractors, and consultants under financed contracts, adhere to the highest ethical standards during the procurement and execution of such contracts: [Global Fund Anti-Fraud Policy](#). For details, see Chapter 6 of the Manual.

3.1.3 Confidentiality in Procurement

Confidentiality must be maintained at all times. The content of the tender documents or the bids/proposals should not be discussed outside the procurement team or the evaluation committee. Confidentiality is maintained until the announcement of the contract award to the winning bidder.

All tender documents (Terms of Reference) will reference the requirements imposed by the donors regarding the “Code of Conduct for Suppliers” and the donor’s “Sanction Procedures” (https://www.theglobalfund.org/media/6015/corporate_sanctionsprocedures_policy_en.pdf).

3.1.4 Procurement Methods and Packages

Among the items to be procured within the projects are: medical and laboratory equipment, pharmaceuticals, laboratory consumables, condoms, other medicinal products, vehicles, computer hardware and software, office equipment, furniture, and office supplies. Civil works refer to investments (renovation) in the infrastructure of health services. Procurement of goods and civil works for projects will be carried out in accordance with the following methodologies and timelines for the stages:

| Procurement Methods | Estimated Value | Bid Documents | Advertisement | Submission of Bids | Evaluation | Award Notification | Delivery |
|---|-----------------|--|---|--------------------|---------------|--------------------|---------------------|
| International Competitive Bidding (ICB) | ≥ 200,000 EUR | Specific Procurement Notice (SPN) 30 days | On internationally recognized websites, such as UNDB, DgMarket, and locally / 30 days | At least 45 days | Up to 45 days | Up to 45 days | From 30 to 180 days |
| National Competitive Bidding (NCB) | ≥100,000 EUR | Specific Procurement Notice (SPN) – up to 30 days | Local electronic tendering platforms and media / up to 30 days | Up to 30 days | Up to 30 days | Up to 15 days | From 30 to 180 days |
| Shopping (S)* / Open Tender (OT) and/or Request for Quotation (RFQ) | <100,000 EUR | Invitation to Quote (ITQ) or Request for Quotations (RFQ) / Request for Bids (RFB) | Local electronic tendering platforms and media / up to 15 days | Up to 5 days | Up to 10 days | Up to 3 days | 15-60 days |

| | | | | | | | |
|---|----|------------------------------|---|--------------|---------------|--------------|------------|
| Direct Contracting (DC) or Single Source (SS) | -- | Request for Quotations (RFQ) | Request for Quotation placed directly to the supplier | Up to 5 days | Up to 10 days | Up to 3 days | 15-60 days |
| The deadline is automatically extended by SIA RSAP depending on the clarifications requested by economic operators. | | | | | | | |

** For NCB and S, the cycles for reviewing the bidding documents, as well as for the contract drafting, evaluation, and signing phase, may be reasonably short.*

Direct Contracting (DC) or Single Source – is a non-competitive procurement method and may be appropriate under the following circumstances. The PCIMU presents the donor with a sufficiently detailed justification for review, including the reason for resorting to direct contracting instead of a competitive procurement process and the basis for recommending a particular firm in all these cases, except for contracts below a defined threshold based on project risks and scope, as specified in the budget and Work Plan:

- a) An existing contract for goods, works, and services (other than consultancy), awarded in accordance with procedures acceptable to donors, may be extended for similar additional goods, works, and services. In such cases, donors must ensure that no advantage could be obtained through additional competition and that the prices in the extended contract are reasonable. Provisions for such an extension, if it is considered likely beforehand, should be included in the original contract;
- b) Standardization of equipment or spare parts, to be compatible with existing equipment, may justify additional purchases from the original supplier. For such purchases to be justified, the original equipment must be adequate, the number of new items should generally be smaller than the existing ones, the price must be reasonable, and the advantages of another brand or source of equipment must have been considered and rejected for acceptable reasons by the donors;
- c) The required equipment is patented and can only be obtained from a single source;
- d) Purchasing certain goods from a particular supplier is essential to obtain the necessary performance or functional warranty for equipment, installations, or facilities;
- e) Standardization of equipment or spare parts, to be compatible with existing equipment, in exceptional cases such as, but not limited to, responses to natural disasters and emergency situations declared by the PCIMU and recognized by donors; and
- f) For purchases from UN/WHO agencies.

For Shopping (Open Tender/Request for Quotation) procurement procedures, the PCIMU will prepare Requests for Quotations (or Invitations to Quote) in a standard format, describing specific factors related to the purchased goods; quality and quantity of goods, as well as desired delivery time and location. Price quotations will be submitted according to the specifications in the Request for Quotations. The PCIMU will then evaluate the offers and select the one that best meets the quality and cost requirements. The Terms and Conditions of the accepted offer will then be included in the awarded procurement contract.

The PCIMU will ensure wide publication and promotion of the announcement (RFQ/ITQ) to obtain at least three price offers from different local suppliers. In the event of a lack of competition (only two offers received), after at least two procurement procedures for the same acquisition (repeated tender), the PCIMU will proceed with the procurement procedure by selecting between the two received offers.

Technical specifications, including quality and certification requirements for the goods and services subject to procurement by the PCIMU, and the technical evaluation of received offers,

will be conducted by field specialists from the beneficiary institutions responsible for implementing the funded projects, and/or others as appropriate. When preparing the Technical Specifications, specialists in various fields (e.g., medical bioengineering) may be involved and/or contracted as needed

3.1.5 Evaluation of Goods Bids under ICB and NCB

In the case of procurements exceeding the estimated budget threshold of €50,000.00 for tenders launched by the PCIMU for the procurement of goods and services (excluding consultancy services), the PCIMU will coordinate and approve the results of the evaluation of bids received through the Evaluation Committee established by the Order of the Ministry of Health (*Annex 4*).

The Evaluation Committee will include members representing the PCIMU, the Ministry of Health, the CCM TWGs, field specialists, and beneficiaries. It will be flexible in composition, with permanent members and profile specialists/experts invited based on the subject of the procurement.

The evaluation will be based on the compliance of the bid with the requested technical specifications and will strictly adhere to the criteria and methods included in the tender documents. The evaluation will be conducted by the Evaluation Committee and the TWGs of the beneficiaries. The purpose of the evaluation is to determine the cost of each bid in such a way as to allow a comparison based on their evaluated cost. The bid with the lowest evaluated cost is selected or awarded, but not necessarily the one with the lowest quoted price.

The price of the bid quoted at the opening of bids will be adjusted to correct any arithmetic errors. Additionally, for evaluation purposes, adjustments will be made for any quantifiable non-material deviations or variances.

After the evaluation of bids is completed, a detailed report on the evaluation and comparison of bids will be prepared, presenting the specific reasons on which the recommendation for awarding the contract is based.

3.1.6 Price Evaluation and Comparison in Shopping (Open Bidding/RFQ) Procedures

When the PCIMU procures goods under the Shopping procedure with a budget of less than EUR 50,000, the evaluation and comparison of bids is carried out in a simplified manner, without convening the extended Evaluation Committee as described above, to avoid delays in the procurement process.

The Shopping procedure primarily involves comparing price quotations and is organized for the procurement of standard commercial goods, with the lowest-priced bid that substantially meets the required technical specifications being selected. Simple evaluation factors, such as quick delivery, may be used; however, in such cases, the intention should be indicated in the Request for Quotation (RFQ).

The examination and approval of evaluation results in this case will be conducted by a reduced Evaluation Committee composed of at least four relevant members representing the PCIMU and 1-2 field specialists, including a representative of the beneficiary:

- The PCIMU Executive Director
- Field Specialist (beneficiary's representative)

- PCIMU Project Coordinators
- The PCIMU Procurement Specialist

The decision will be made based on the principles and procurement rules described in this manual.

3.1.7 Bid Opening, Submission and Clarification Process

For electronic bidding procedures: upon the expiration of the submission deadlines, bids are submitted through the bid form or participation request, online on the M-Tender/E-Bidding portal, generating an electronic document regarding the bid opening.

3.1.8 Bid Clarification

The PCIMU may ask bidders questions to clarify their bids. These questions and the bidder's responses must be provided in writing. No changes are made to the prices or the substance of the bid.

3.1.9 Bid Evaluation and Comparison

The PCIMU will conduct a preliminary examination of bids to ensure that bids are complete; all guarantees are provided and in an acceptable form; there are no arithmetic errors (unit prices and the amount in words will prevail). The PCIMU will reject non-compliant bids from further consideration.

PCIMU will evaluate and compare bids only in accordance with the bidding documents. An evaluation report will be prepared, including all clarification requests and responses.

3.1.10 Contract Award

Upon completion of the Evaluation Report, the PCIMU will ensure that the successful bidder is deemed eligible in accordance with the provisions of the bidding documents. The PCIMU will notify the successful bidder, as well as all economic operators participating in the tender, of the decision of the working group, electronically via M-Tender and/or email.

The PCIMU will sign the contract with the successful bidder within a reasonable period, depending on each specific procurement method. The bidder will sign, date, and return the Contract to the PCIMU within a reasonable period associated with each specific procurement method (for ICB and NCB - 28 days from receiving the Contract along with the Performance Guarantee).

3.1.11 Contracts

Each signed contract will generally include general and specific provisions. The “general” part of the contract will contain standard clauses or conditions that, in general, will reappear unchanged from one contract to another. The “special” conditions will appear in a separate section and consist of elements that need to be agreed upon separately in each case, such as price, payment terms, delivery conditions, etc. The Procurement Specialist will be responsible for drafting the contracts, and other the PCIMU employees will assist in providing information whenever necessary. All contracts are co-signed by the Procurement Specialist, the Project Coordinator, and the Financial Specialist.

3.2 Procurement of Consultancy Services

3.2.1 Procurement Methods and Packages

Consultancy service contracts will be grouped to combine related skills and services, making them more attractive to competition and reducing the number of contracts to be managed, considering the implementation methods. Where possible, training activities will be embedded into consultancy service contracts. Consultancy services consist of short-term and long-term assignments to be contracted with firms and/or individuals (national and/or foreign, or jointly), depending on the nature and duration of the assignments.

The procurement of consultancy services financed under the projects will be carried out in accordance with the provisions of the World Bank's Guidelines for the Selection of Consultants. For consultancy assignments exceeding the equivalent of EUR 200,000 per contract, expressions of interest will be obtained through announcements in dgMarket and the national press. The information requested must be the minimum necessary to assess the firm's suitability and should not be so complex as to discourage consultants from expressing their interest. At least 14 days from the date of publication in dgMarket will be allowed for applications before the shortlist is prepared. The shortlist of consultants for services with an estimated cost of less than the equivalent of EUR 100,000 per contract may include only national consultants.

3.2.2 Quality- and Cost-Based Selection (QCBS)

QCBS will be used for contracting consultancy services under all project components for contracts equal to or greater than the equivalent of EUR 200,000 per contract. QCBS is a competitive process among shortlisted consultancy firms, where the selection of the winning firm considers both the quality of the proposal and the cost of services.

The request for proposals document specifies the minimum score for technical bids. The relative weighting given to quality and cost depends on the nature of the assignment. Among the bids that meet the requirements of the request for proposals and are technically qualified, the bid with the highest combined score (quality and cost) is considered the most advantageous.

3.2.3 Fixed Budget Selection (FBS)

Similar to QCBS, FBS is a competitive process among shortlisted consultancy firms, where the selection of the winning firm considers both the quality of the proposal and the cost of services. In the request for proposals document, the cost of services is specified as a fixed budget that cannot be exceeded. FBS is appropriate when:

- a) the type of consultancy service required is simple and can be defined precisely;
- b) the budget is reasonably estimated and set; and
- c) the budget is sufficient for the firm to complete the assignment.

The request for proposals document specifies the budget and the minimum score for technical proposals. The proposal with the highest technical score that meets the fixed budget requirement is considered the most advantageous.

3.2.4 Least-Cost Selection (LCS)

Similar to QCBS, LCS is a competitive process among shortlisted consultancy firms, where the selection of the winning firm considers both the quality of the proposal and the cost of services. LCS is generally appropriate for standard or routine assignments (such as technical designs for non-complex works), where well-established practices and standards exist.

The request for proposals document specifies the minimum score for technical proposals. Among the proposals that score above the minimum technical threshold, the one with the lowest evaluated cost is considered the most advantageous.

3.2.5 Quality-Based Selection (QBS)

Under QBS, the quality of the proposal is evaluated without using cost as a criterion. If the request for proposals calls for both technical and financial proposals, only the financial proposal of the highest technically ranked firm is opened and evaluated to determine the most advantageous offer. However, if only technical proposals are requested in the request for proposals, the firm with the highest technical score is invited to submit its financial proposal for negotiations.

QBS is suitable for the following types of assignments:

- a) complex or highly specialized assignments where it is difficult to define the Terms of Reference and the contributions expected from the firm, and where the PCIMU expects the firm to demonstrate innovation in its proposals;
- b) assignments that have a high impact on future activities; and
- c) assignments that can be carried out in substantially different ways, making the proposals non-comparable.

3.2.6 Consultant's Qualifications-Based Selection (CQS)

The PCIMU will request Expressions of Interest (EOI), attaching the Terms of Reference (ToR) to the EOI.

At least three qualified firms will be asked to provide information on their relevant experience and qualifications. Among the firms that have submitted an Expression of Interest, the PCIMU will select the firm with the best qualifications and relevant experience and will invite it to submit technical and financial proposals for negotiations. Publishing the EOI is not mandatory. CQS is suitable for small assignments or emergency situations where the drafting and evaluation of competitive proposals are not justified.

The specific steps for this procurement method are as follows:

- Drafting of the Terms of Reference by field specialists/implementation team/beneficiaries;
- Request for expressions of interest from firms and/or publication on the website and in a national circulation newspaper, consultants must have at least 14 calendar days to submit their interest;
- Receipt of expressions of interest from qualified firms with relevant experience;
- Evaluation of firms' qualifications and selection of the firm with the highest qualifications;
- Drafting and submission of the Request for Proposal to the firm with the highest score to submit a combined technical and financial proposal, following the Terms of Reference;
- Examination of the proposal; if the proposal is acceptable and satisfactory, the consultant will be invited to negotiate a contract. Both technical and financial aspects of the proposal may be negotiated. If negotiations with the selected firm fail to result in a contract, the next highest-ranked firm will be asked to submit its technical and financial proposal;
- Notification of consultants or publication of the contract award announcement;
- Signing of the contract;

- Payment will be made based on accepted documents and reports and upon receipt of the invoice;
- Documentation retention.

3.2.7 Direct Selection

Considerations of proportionality, fitness for purpose, and value for money may require a direct selection approach (single-source selection or sole-source selection), meaning approaching and negotiating with a single firm. This selection method may be appropriate when only one firm is qualified, a firm has exceptional experience value for the assignment, or there is justification to use a specific firm.

Direct selection may be appropriate in the following circumstances:

- a) an existing consultancy contract, including one not initially funded by the donor but awarded following donor-acceptable procedures, can be extended for additional similar consultancy services if properly justified, no competitive advantage can be gained, and prices are reasonable;
- b) for tasks that are a natural continuation of previous work by a consultant within the past 12 months, where continuity of technical approach, experience gained, and ongoing professional accountability of the same consultant may make it preferable to continue with the initial consultant instead of launching a new competition, if performance has been satisfactory on previous assignment(s);
- c) there is a justified requirement to contract a firm that previously had a contract with the PCIMU for similar consultancy services. Justification shows that the firm had satisfactory performance under the previous contract, no competitive advantage can be gained, and prices are reasonable;
- d) the procurement has a very low value and low risk (does not exceed EUR 5,000 excluding VAT);
- e) in exceptional cases, such as in response to emergencies;
- f) only one firm is qualified or one firm has exceptional experience value for the assignment;
- g) consultancy services provided in the country by a state enterprise, university, research center, or institution in the country are unique and exceptional in nature; or
- h) direct selection of UN agencies.

In all cases of direct selection, the PCIMU must ensure fairness and equity and must ensure that:

- prices are reasonable and consistent with market rates for similar services; and
- the required consultancy services are not divided into smaller procurements to avoid competitive processes.

3.3 Selection Methods for Individual Consultants

Individual consultants are selected for an assignment where:

1. no team of experts is needed;
2. no additional professional office support is needed; and
3. the individual's experience and qualifications are of primary importance.

When coordination, management, or collective responsibility may become difficult due to the number of people, it is advisable to use an individual consultant. If qualified individual consultants are unavailable or cannot sign a contract directly with the PCIMU due to a prior agreement with a firm, the PCIMU may invite firms to provide qualified individual consultants for the assignment. In all cases, individual consultants selected to be employed by the PCIMU must be the most experienced and best-qualified candidates and must be fully capable of fulfilling the assignment. The evaluation is based on each consultant's qualifications and relevant experience.

3.3.1 Open Competitive Selection of Individual Consultants

The publication of an Expression of Interest (EOI) request is encouraged, especially when the PCIMU is not aware of experienced and qualified individuals or their availability, when the services are complex, and when there is a potential benefit from broader publication. The EOI should include complete Terms of Reference (ToR).

Individual consultants are selected from those who expressed interest in response to an EOI.

Specific stages in this procurement method are as follows:

- Drafting of the Terms of Reference by field specialists/beneficiaries;
- Publishing the request for expression of interest on the website and/or in one of the national newspapers, with consultants having at least 14 calendar days to prepare their price offer;
- Receiving expressions of interest (and CVs) submitted within the specified deadlines in the request for expression of interest;
- Evaluating the qualifications of the selected consultants and selecting the consultant with the highest qualifications;
- Negotiating and signing the contract;
- Keeping records.

3.3.2 Limited Competitive Selection of Individual Consultants

If the PCIMU is aware of experienced and qualified individuals and their availability, instead of issuing an EOI, the unit may invite the respective individual consultants it considers qualified to provide the required consultancy services. The invitation should be accompanied by the complete Terms of Reference. Individual consultants will be selected from those who expressed interest in response to the invitation.

3.3.3 Direct Selection of Individual Consultants

Individual consultants may be selected based on direct selection under the following circumstances:

- a. assignments that represent a continuation of previous work that the individual Consultant performed after being selected through competition;
- b. assignments with a total anticipated duration of less than six months, with the contract value not exceeding EUR 5,000 excluding taxes;
- c. emergency situations; or
- d. when an individual Consultant has experience and qualifications of exceptional value for the assignment;
- e. the Consultant is included in the WHO, Stop TB Partnership, or other UN agencies roster;
- f. the Consultant is designated by NP, the Ministry, by CCM, or by the CCM TWGs.

In cases of lack of competitiveness (only two expressions of interest or CVs), after organizing at least two procurement attempts for the same acquisition (repeated tender), by placing an announcement in a local newspaper/ on the PCIMU website, and by sending requests for EOI/CVs to the list of consultants in the field, the PCIMU will proceed with the evaluation process and award the contract from the only received price offers.

3.4 Evaluation Committee (EC)

The EC members shall undertake all activities to decide on the winners in each selection and hiring process of consultants (including the opening of bids, if applicable, bid evaluation, and contract award decision).

The EC members must adhere to two principles: (i) confidentiality of deliberations and discussions, and (ii) avoidance of any conflict of interest between members¹. Evaluation committees should consist of at least three members. These members may represent the PCIMU and/or any other institution, an NGO, etc. The PCIMU may invite experts (e.g., evaluators) to participate in evaluation sessions and request technical details regarding aspects examined during those sessions.

Evaluation Principles:

i) The Evaluation Committee must confirm that its members:

- have no conflicts of interest;
- understand the ranking and scoring system;
- agree on the method of evaluating bids.

ii) General approach to evaluating Consultants:

- evaluation cannot be conducted as a purely mathematical exercise;
- evaluators must agree on the definitions of criteria and sub-criteria, as well as on the methods of evaluation and scoring;
- each evaluator must independently assess the bids.

iii) Consensus in evaluation:

- after each member has independently completed the evaluation, the Evaluation Committee should meet to review and, if necessary, discuss the results of individual evaluations and scores to eliminate any subjectivity leading to large score differences; all such large differences should be reviewed and explained;
- accordingly, an Evaluation Committee member may revise some of their evaluations; otherwise, the evaluation report should provide explicit reasons for the respective differences.

¹ For the purposes of this Manual, a conflict of interest is defined as any circumstances, of any nature, that could lead the members of the Evaluation Committee to demonstrate a lack of impartiality in the decision-making process regarding the contract award. For example, a business or family relationship between a member of the Evaluation Committee and an entity that submitted a price offer or a consultant who submitted their CV.

Responsibility Matrix - Procurement of Goods, Works, and Consulting Services

| Steps | CCM | EC | | | |
|--|-----------------------|----|----|-----|----|
| | TWG/ Beneficiaries | | ED | CoP | PS |
| Requirements Identification | X | | X | X | |
| Cost Estimation | X | | | X | X |
| Definition of Procurement Method | | | | | X |
| Drafting of Technical Specifications and Terms of Reference | X | | | X | |
| Drafting of RFB, ITQ, SPN, RFP / Request for EOI, etc. | | | | | X |
| Advertisement | | | | | X |
| Clarifications | X | | | X | X |
| Receipt of Bids and Proposals | | | | | X |
| Establishment of the Evaluation Committee | | | X | X | X |
| Opening of Bids and Proposals | | X | | | X |
| Technical Evaluation of Bids | | X | | | X |
| Bid Review and Drafting of the Final Evaluation Report | | X | | | X |
| Approval of the Evaluation Report* | | X | | | |
| Notification of Award | | | | | X |
| Contract Negotiations | | | X | X | X |
| Contract Documentation Drafting | | | | | X |
| Contract Signing | | | X | X | X |
| Performance Guarantee and Bid Bond (ICB/NCB) | | | | | X |

4. Financial Management Procedures

4.1 Summary of Financial Procedures

4.1.1 General Financial Management Requirements

The procedures described in this chapter outline the principles, foundations, conventions, rules, and practices adopted by the PCIMU regarding the unit's financial management.

The objective is to fulfill donor commitments, whereby the PCIMU is required to maintain a financial management system, including records and accounts, and to prepare financial statements in a format acceptable to donor policies and regulations. These should reflect the operations, resources, and expenses related to project implementation, as well as meet the financial management and accounting requirements of the Republic of Moldova.

Grants should be used economically, efficiently, and only for the purposes for which funding was provided, as described in the financing agreements and project documentation. Therefore, the PCIMU must:

- Ensure that financial management and accounting systems are adequate to produce reliable and timely financial information;
- Review relevant periodic financial reports for each payment; and
- Verify financial reports by conducting regular audits.

The PCIMU's accounting policies are defined as guidelines specifying the accounting approach for certain financial transactions while also providing the rationale behind them. These policies constitute fundamental principles to ensure that accounting records are complete, relevant, and reliable, and that accounting practices are applied consistently from one period to another, making financial reporting comparable.

4.1.2 Financial Management Responsibilities of the PCIMU

Under the general supervision of the Executive Director, the PCIMU Financial Specialist (FS) is responsible for PCIMU's financial management procedures. The FS primarily relies on: (i) this chapter from the Operational Manual; (ii) the Accounting Policy (Annex 5); and (iii) the Information System managing technical and financial data. The FS is responsible for ensuring that accounting records and reconciliations are reliable, current, and prepared in a timely manner. The PCIMU Executive Director reviews and authorizes accounting and financial transactions for projects. The PCIMU also provides quarterly financial reports to the Government (Ministry of Finance, Ministry of Health, and Ministry of Economic Development and Digitalization).

4.2 PCIMU Transaction Procedures

4.2.1 Special Project Accounts

During project implementation, the PCIMU operates Special Project Accounts (SPA) to ensure efficient project execution and the separate disbursement of donor funding for each project. Accounts may be opened in commercial banks as well as within the treasury system.

SPAs may be opened in the currency of the financing agreements as well as in the local currency – Moldovan leu – for local transactions. Payments may be made in both foreign currency and local currency for local expenses, following conversion to lei at the applicable exchange rate on the payment date. Interest earned from SPAs will be recorded as income from bank interest.

SPAs will be used to cover eligible expenses, both in local currency and foreign currency, funded within the implemented projects. The use of SPAs to finance any other type of expenses is strictly prohibited.

The PCIMU Executive Director and the Financial Specialist are the authorized signatories for accounting operations. All requests submitted to donors for SPA fund replenishment will be approved by the authorized signatories on the payment request form.

4.2.2 Disbursement of Funds under Implemented Projects

The initial advance to the SPA is made upon submission of the first payment request (separately for each project), based on the estimated financial needs for the initial project implementation period.

The approved amount for subsequent payments is based on the estimated cash flow requirements. The amount approved for payment may be less than the requested amount if the specific donor concludes that the entire requested amount is not needed.

4.2.3 PCIMU Banking Operations

The PCIMU Executive Director and Financial Specialist authorize payments from the special accounts. Whenever possible, all project payments should be made by bank transfer. The PCIMU Accountant will prepare the bank payment order, international fund transfer request, and foreign exchange order, as necessary, reviewed by the Financial Specialist and approved by the PCIMU Executive Director. Payments will be processed when the Financial Specialist receives and confirms all supporting documents that prove transaction eligibility.

Bank statements confirming completed transactions are entered into the accounting system with prompt paper-based archiving.

The Financial Specialist will regularly reconcile all bank account statements with the cashbook and accounting ledgers. The calculation of bank fees and charges will be verified to ensure their accuracy.

All special account transaction logs will be properly maintained and retained for at least seven years from the date of receipt of the annual audit report by the donor. This includes all original records of receipts and payments, bank statements, and reconciliations.

4.2.4 Payment Methods

The PCIMU may process payments from SPAs and request direct payments from funders to project implementing entities/contractors, as appropriate. If advance payments are made, the PCIMU Financial Specialist will ensure that this amount is recovered from invoices received from the contractor/supplier. Individual contract logs will be updated for all payments made, so these logs accurately present the status and balance of each contract.

4.2.5 Advance Payments

Advance payments refer to expenses for goods or services before the goods are used or services are received. Advance payments will generally be deferred and expensed as the benefits are realized. Advance payments that can be linked to specific future revenues should be expensed in the period in which the corresponding revenue is recognized. Advance payments related to specific time periods will be recognized as an expense in those periods. Projects will only handle this latter type of advance payment. For example, if a payment is made for three months of basic internet services, the entire amount should be recognized as an advance payment, and then each month, a portion (one-third in this example) should be charged as an expense, with the corresponding credit in the advance payment account.

4.3 Accounting Procedures

4.3.1 Internal Accounting System of PCIMU

The PCIMU uses a computerized accounting system (based on the “1C” information system) to generate internal and external financial reports, both for local accounting purposes and for donor reporting, following the relevant chart of accounts. The purpose of these systems is to classify project transactions into appropriate accounts, aiding in expenditure control, data collection for reporting, and the analysis of accounting information for financial report drafting.

The PCIMU regularly backs up data on the designated server. All supporting documents for each transaction are retained and filed in designated folders.

All transactions in local currency are recorded at their value in local currency, while foreign currency transactions are recorded in the currency in which they occurred. Consolidated reports are prepared in the selected currency. The exchange rate of NBM on the transaction date is used to convert transactions carried out in local currency into the currency of the implemented projects.

4.3.2 Accounting Records

The accounting records include a set of special journals, general journals, general ledgers, cash registers, and other established means of record-keeping, in accordance with cash and commitment accounting requirements. The accounting records may include receipts and expenses in local currency, foreign currency, or both.

Special journals are original entry logs where transactions are recorded chronologically as they occur. A purchase journal is used to account for items purchased, maintaining official records. An electronic delivery journal is used to keep track of deliveries to beneficiaries of the implemented projects. General journals in foreign and local currency are used to record all transactions.

The PCIMU maintains accounting records that comply with the national accounting system and the accounting and reporting requirements of funders (donors). All details of each transaction are recorded in the journal, and a summary of these transactions is recorded in the general ledger.

4.3.3 Maintenance

Accounting records are kept in the PCIMU “1C” information system in a manner that prevents any unauthorized and improper corrections (unauthorized post-transaction modifications). Any necessary corrections are made in a way that distinguishes the correction and identifies the person who made it.

Individual sets of accounting records, such as cash ledgers and general journals, are organized as permanently bound pages.

Accounting documents and records are retained for periods stipulated by donors and state regulations.

4.3.4 Foreign Currency Transactions

All foreign currency transactions are recorded using the exchange rate on the current date. At each balance sheet date, monetary items in foreign currency are reported using the closing exchange rate; non-monetary items accounted for based on historical cost in foreign currency are reported using the exchange rate at the transaction date; and non-monetary items accounted for at fair market value in foreign currency are reported using the exchange rates existing when those values were determined. Monetary items refer to items such as cash, receivables, and payables; it is unlikely that a project will involve non-monetary items in foreign currency.

Within the project, the reporting currency used in the computerized accounting system and in financial statements is the project currency. Losses or gains from currency exchange differences are calculated and recorded as expenses or income for the period to which they refer if they are incurred by the project due to exchange rate fluctuations.

If the project must handle foreign currency transactions when procuring foreign goods or services, contracts will specify the necessary currency for payment.

4.3.5 Fixed Assets

Fixed assets recorded in PCIMU accounting include office vehicles, furniture and fixtures, IT equipment, and other PCIMU equipment, as well as assets transferred to project beneficiaries if required by the funder. The PCIMU Financial Specialist maintains a fixed assets register to record all project fixed assets. Details included in the fixed assets register are the description of the fixed asset, date of acquisition, purchase price, assigned fixed asset number, and its location.

4.3.6 Liabilities and Other Payables

Types of liabilities and funding encountered by the project during its life cycle include accounts payable (for goods and services), liabilities to PCIMU staff, and other accrued expenses.

For procurement contracts, the PCIMU Financial Specialist will track payment deadlines and significant milestones such as shipment, delivery, and receipt to record the payable account. In the case of fixed asset purchases for projects, title of ownership will be transferred upon physical receipt of goods by the PCIMU, and the payable account will be recorded at that time.

4.3.7 Revenue

The purpose of the PCIMU is to distribute the benefits resulting from project funding, not to generate revenue or profit. Therefore, the types of revenue the institution may obtain will mainly be “occasional” revenue from the sale of bidding documents, accrued interest in bank accounts, and any foreign exchange gains realized, rather than regular revenue aimed at income generation.

4.4 Financial Aspects of Contract Administration

The PCIMU Financial Specialist will maintain close coordination with the procurement specialists to ensure that contracts are satisfactorily maintained and that contract administration and payments are carried out efficiently and appropriately. Several financial aspects related to procurement monitoring and contract administration are detailed below. Precise information, including prices, payment terms, required guarantees, etc., will be specified in the bidding documents and contracts.

4.4.1 Pricing for Procured Contracts

The bidding documents and contracts will indicate the pricing details for project procurements. Generally, goods and services from Moldova will be evaluated and paid in Moldovan Leu (MDL). Imported goods and services will typically be priced in EUR/USD or other acceptable currencies as allowed under the bidding documents. If price adjustments are permitted, this will be specified in the Terms of Reference.

All prices should include the cost of all additional services in the delivery-to-site price or CIP price, such as the cost of goods, all transportation and insurance expenses to the site, unloading, unpacking, setup, installation, commissioning, calibration, and basic on-site training.

All goods, works, and services procured under the projects will be exempt from local taxes and duties if such an exemption is provided in the financing agreement. In this case, the PCIMU will issue a tax exemption letter to all successful bidders.

The PCIMU Financial Specialist will ensure that the correct prices are paid, in the appropriate currencies, for each contract and that all exchange rate gains or losses are accurately recorded either as revenue or as financial expenses in the period they were incurred.

For foreign currency contracts for goods and services where the exchange rate is used for payment, the exchange rate applied will be the official exchange rate on the date of actual payment.

4.4.2 Payment Terms

Buyers can often achieve better outcomes from a supplier if they are willing to offer payment terms that minimize financial pressure on the supplier while providing reasonable assurances for the buyer. This should allow a larger number of companies to compete and prevent some bidders from inflating prices with financing fees. The Financial Specialist must be familiar with the payment terms for procurement contracts under the projects to process payments correctly and efficiently.

Payment terms and schedules are specifically mentioned in the bidding and contract documents.

Payments to consultants, both foreign and local, may be made under a lump-sum contract (fixed price) or a time-based contract, as specified in the Terms of Reference. The Financial Specialist must consult the contract documents to establish the exact currency and payment schedule.

Payments are made based on invoices and relevant reports/documents.

4.4.3 Payment Procedure

Payments under procurement contracts can be made in various ways, including through direct reimbursement by the financier.

Payments to suppliers/contractors are made upon receipt of invoices and other supporting documents. The Financial Specialist provides the Procurement Specialist with a copy of the invoice and supporting documents for verification. The latter checks consistency with the contract and notes any issues/clarifications, if necessary. Documents must be approved by the Executive Director and returned to the Financial Specialist for payment. The Financial Specialist will update the contract registers with payment details.

Payments should be made promptly upon receipt of invoices and appropriate documentation in the currency specified in the contract documents. Some contracts may stipulate interest payments to suppliers/contractors in the event of delayed payments. Therefore, timely payment processing is essential.

4.4.4 Payment on Delivery and Acceptance

The Financial Specialist makes invoice payments in accordance with the contract and the issuance of a corresponding acceptance document, certifying that the contract has been completed to a certain stage and that payment can be made. The originals of these documents are retained by the Financial Specialist, and the procurement specialists keep copies for their files.

4.5 Financial Reporting and Audit

4.5.1 Reports Generated by the Accounting Software

Although the fiscal year for the Government of the Republic of Moldova runs from January 1 to December 31, the fiscal year for projects depends on the provisions of the financiers.

The accounting software generates a series of financial statements and reports, in accordance with national legislation and financier requirements. These will serve as the basis for documentation that will be made available to independent annual audits to be conducted.

The accounting information system is closed at the end of the project year(s), and a new period is to be opened. Any subsequent adjustments that may be required must be processed in the following period. Once the period is closed, it will no longer be possible to make changes or adjustments within the previous period. Although it is essential to ensure that all possible entries and adjustments have been included in the financial year before closing, it is not advisable to delay the closure of the financial year excessively.

Before the fiscal year-end closure, a backup of accounting records will be made on the PCIMU server. This will ensure that a record of all transactions from that fiscal year is maintained. Backup records are retained for the entire duration of the project(s). Therefore, at the project(s) closure, a complete record of all transactions over the entire project life cycle is available through all backups for each fiscal year and at the final closing of accounts.

4.5.2 Reporting Requirements

The PCIMU financial reporting is prepared based on the provisions of national legislation and donor requirements.

The PCIMU financial specialist ensures that all information provided in the reports aligns with the project records and the accounting software.

4.5.3 Audit

Annually, PCIMU's activities are subject to an external audit, in accordance with the provisions of national legislation and donor requirements.

The Court of Accounts of the Republic of Moldova, the country's supreme audit institution, may conduct an unannounced external audit of the PCIMU.

The PCIMU does not have an internal audit function, nor is it considered necessary due to the organization's size.

4.6 Other Financial Management Aspects

4.6.1 Inventory

The PCIMU is responsible for project management, procurement, financial management, and coordination with associated implementing agencies, as well as for coordinating M&E efforts for the project(s). Accordingly, the PCIMU adheres to specific procedures in place regarding stock protection, as the project(s) may finance the purchase of high-value and critical medicines, laboratory equipment, medical supplies, and testing kits.

4.6.2 Operational Expenses of PCIMU Office

Generally, projects implemented include limited funds to cover additional operational expenses and recurring costs that can be directly attributed to the project during the implementation period. These consist of additional operating and maintenance costs for the PCIMU (such as office supplies, training materials, rent and utilities, communication, and travel costs).

4.6.3 Salaries

PCIMU team members and support staff are continuously employed throughout a project's lifespan and receive monthly payments for their services. At the end of each month, the PCIMU Financial Specialist prepares a payroll sheet. Any deductions or salary adjustments are made accordingly. Salaries are paid via bank transfer to individual bank accounts.

4.6.4 Changes in Accounting Policies and Procedures

As accounting changes can significantly impact financial position and operational results, such changes should be reported to facilitate the analysis and understanding of the financial statements. If, during a project's lifespan, there are changes in accounting policy or estimates or the correction of previous errors with a significant effect, the PCIMU Financial Specialist will be responsible for presenting these in the reporting as well as in the financial statements.

4.6.5 Internal Control

Internal control refers to the policies and procedures used by management to safeguard an entity's assets and ensure that accounting records are accurate and reliable; these should also include controls related to operational effectiveness and compliance with management policies. The following types of internal control measures are applied within the PCIMU:

- *Authorization* – Management appropriately authorizes all transactions and activities as required.
- *Transaction Recording* – All transactions are recorded to facilitate the drafting of complete financial statements and establish accountability for assets.
- *Documents and Records* – The design and use of adequate documents should help ensure the accurate recording of transactions: relevant internal documents are pre-numbered, and all numbers are accounted for. Special attention is given to the proper maintenance of records – both physical and electronic data.
- *Restricted Access* – Access to assets is permitted only with management's authorization. Access to accounting records, including computers, is controlled according to access level rights.

- *Independent Periodic Verification* – Accounting records and assets may be verified by someone other than those responsible for these records and assets, whenever possible.
- *Segregation of Duties* – The organizational structure includes separate functional responsibilities. Transaction authorization, PCIMU operations, asset and transaction management, and record-keeping of assets and transactions are not the responsibility of a single individual. This helps prevent errors and omissions.
- *Robust Personnel Procedures* – Sound practices are followed in managing individuals who carry out tasks and functions within the PCIMU. These practices include supervision or ensuring employees take annual leave (in accordance with Moldovan legislation).

4.6.6 Information Security Issues

The information contained in the computer system is confidential, and access to it is limited to authorized employees of the PCIMU. Only authorized personnel have access to the system, and external parties are not permitted access. System passwords are installed on all computers. Particularly sensitive documents are further password-protected.

Additionally, special attention is given to access to the accounting information system. Accounting system users are limited to those who need access, such as the financial specialist, accountants, procurement specialists, monitoring and evaluation specialists, project coordinators, and the Executive Director. Different access rights are assigned to the accounting software based on specific service requirements.

The services of external information consultants are officially contracted by the PCIMU. Access to the system by these specialists is closely monitored to ensure that the services performed are necessary and appropriate.

All necessary financial data is regularly backed up. Backup copies of the accounting information program on the server are regularly made. Backup copies made at the end of each fiscal year and at the final closure of the project(s) are permanently retained, ensuring an archived record of project operations.

Complete inventories of all equipment and informational programs are maintained. Appropriate antivirus software is installed on all workstations, and the virus definition database is periodically updated through the central server.

5. Monitoring and Evaluation (M&E) Procedures

The PCIMU is responsible for developing an integrated monitoring and evaluation (M&E) framework that will ensure continuous monitoring of the intermediate and final objectives of implemented projects and enable the evaluation of the impact of the activities conducted.

5.1 Integrated M&E Framework

The purpose of the integrated M&E framework is to measure and estimate the quality and effectiveness of the activities conducted within the projects implemented by the PCIMU.

The M&E framework focuses on processes that ensure the collection, aggregation, analysis, and use of data related to the implementation of the National Health Program(s), providing all

stakeholders with information about key indicators, data sources, information flows, informational products, and institutional responsibilities.

The aim of the M&E framework is to ensure efficient data collection, analysis, aggregation, and usage to monitor the implementation of targeted disease control activities at the national level and to strengthen the decision-making process in the relevant health sectors.

The objectives of the M&E framework are

- i) to develop a list of core indicators to monitor progress on the activities carried out for targeted disease control;
- ii) to present the sources to be used for collecting necessary M&E data;
- iii) to establish data flows among partners involved in targeted disease control activities;
- iv) to define informational products to be disseminated and the distribution mechanisms for these products.

The expected outcomes of implementing the M&E framework are:

- i) timely and qualitative data reporting;
- ii) coordination of routine information flows among partners at various levels of the M&E system;
- iii) efficient dissemination of information.

The indicators of the M&E framework are selected in accordance with:

- i) the provisions of the National Health Strategy and other national analytical and strategic documents;
- ii) the indicators of the National Program(s);
- iii) international M&E guidelines in the relevant health fields.

The data sources for programmatic indicators are:

- i) routine program monitoring, investigations, and clinical studies – for certain indicators;
- ii) administrative statistics/routine program monitoring – for process/coverage indicators;
- iii) patient count estimates – for specific indicators.

The quality criteria for data generated by the national M&E system include: validity, reliability, timeliness, accuracy, and integrity.

Data validation includes internal and external validation mechanisms for data quality. Internal auditing is a coherent process carried out repeatedly, with documentation of both the process and recorded outcomes. Responsibility for data validation at the national level will be assumed by relevant ministries. Multilateral aspects will be managed by the National Program Coordination Unit(s) in the respective fields.

5.2 M&E Alignment

The objectives and indicators of the M&E framework are established in line with the objectives and indicators within the National Plans, Programs, and Strategies of the Republic of Moldova, approved by Government Decision, which are in force at the time of the implementation of the respective projects/programs.

5.3 M&E Implementation and Coordination

The PCIMU is responsible for providing qualified and appropriate human resources at all levels of the M&E framework to ensure the completion of tasks defined in the annual M&E work plan and budget.

The monitoring and evaluation activities within the projects/programs implemented by the PCIMU are carried out by the unit's M&E specialists/consultants, who are responsible for: (i) the collection, use, verification, and validation of process data, which is to be reported to the Ministry of Health, CCM/NCE, Donor(s)/ LFA, national and international entities in the field; and (ii) conducting periodic M&E field visits to Sub-recipients, NGOs, implementing agencies, and beneficiaries (including institutions at the national and district levels).

5.4 Donor M&E Requirements

The PCIMU is responsible for implementing monitoring and evaluation activities within the projects/programs implemented by the unit, in accordance with instructions, recommendations, and other relevant documents provided by the Donor(s) (i.e., M&E Toolkit, M&E Guideline).

For example, the M&E Plan of the TB/HIV Control Project in Moldova, for the years 2024-2026, under the Global Fund Grant to Fight AIDS, Tuberculosis, and Malaria (MDA-C-PCIMU #3623) is attached as *Annex 7*.

6. Code of Ethics and Professional Conduct

The fundamental principles and norms of conduct, rights, duties, and responsibilities of employees, restrictions and special requirements for them, professional conduct norms, complaints, harassment, and other norms that are particularly important for determining the ethics of PCIMU employees are stipulated in the Code of Ethics and Professional Conduct (Annex 6).

The Code establishes rules of conduct for PCIMU employees and ensures better governance to achieve the public interest, contributes to preventing and eliminating corruption, and creates a climate of trust among the institution's employees.

The conduct norms stipulated by the Code are mandatory for all employees and consultants of the organization.

Regardless of the position of PCIMU employees, they must be guided by the following principles in their official duties: legality, impartiality, independence, professionalism, and loyalty.

The PCIMU ensures that its employees are aware of the appropriate standards of ethical behavior and provides additional recommendations concerning ethical issues that may arise from the specific activity of the institution.

6.1 Core Values Guiding Staff Conduct

Integrity – the PCIMU staff (employees/consultants) must be consistent, honest, and transparent in what they say and do.

Dignity and Respect – staff members must treat themselves and each other with consideration, courtesy, dignity, and open-mindedness.

Innovation – staff must find new and creative solutions, challenge each other to be ambitious, and take measured risks.

Passion – staff must sustain the energy and enthusiasm to focus on the people we serve, while enjoying our work and families.

Collaboration – staff must work together and communicate in ways that foster a cooperative environment, leveraging collective talents to achieve the organization's mission jointly.

Effectiveness – staff must maintain the same level of responsibility, efficiency, and performance that we expect from our beneficiaries.

6.2 Conflict of Interest

Conflicts of interest can negatively impact the activities and decision-making processes of the PCIMU and may damage the organization's reputation and/or result in financial loss. Furthermore, even potential or perceived conflicts may undermine relationships with stakeholders and affect the institution's reputation. Conflicts are situations where an PCIMU employee might be influenced to make decisions for inappropriate reasons, particularly those related to their own financial interests or other personal interests, or those of relatives, friends, or through favoritism in the workplace.

All employees have a responsibility to ensure that the organization is not adversely affected due to actual or perceived conflicts of interest. All employees of the institution must be aware of and comply with the conflict-of-interest policy in accordance with the Code of Ethics. Therefore, all employees must avoid any situation that involves a conflict (or the appearance of a conflict) between their personal interests and their responsibilities to the PCIMU. The PCIMU personnel must take all necessary precautions to avoid conflicts of interest. They must maintain standards of conduct that identify, mitigate, and appropriately address any real, apparent, or potential conflicts of interest related to decisions, awarding, and administration of contracts, grants, or other benefits resulting from donor sources. The PCIMU personnel must not apply or attempt to exert undue influence on the Unit's decision-making processes and must not engage in behavior that violates or facilitates the violation of the Code of Ethics. The PCIMU personnel will notify the Executive Director or the Unit's Board of Administration, as appropriate, as soon as they become aware of any integrity issues involving or affecting the organization's activities or any breach of the Code of Ethics.

6.3 Anti-Corruption

Personnel must not request, offer, receive, or promise to offer payments, gifts, commissions, or other benefits from/to sub-recipients, beneficiaries, suppliers, or consultants. This includes but is

not limited to activities related to the procurement process, contract execution, or any other activity involving the engagement, employment, allocation, or participation of any other recipients.

6.4 Child Protection

The PCIMU ensures full institutional compliance in child protection in accordance with international standards and local legislation. The institution is committed to safeguarding children from all forms of abuse, including physical, sexual, and emotional abuse, as well as neglect. The institution upholds the principle of prohibiting forced or compulsory labor in all its forms, including all forms of slavery or practices similar to slavery, such as the sale and trafficking of children, debt bondage, serfdom, and forced or compulsory labor, including the forced or compulsory recruitment of children for use in armed conflicts; child prostitution and pornography; using children for illegal activities, especially for the production and trafficking of drugs; and work that could harm the health, safety, or well-being of children. The PCIMU will take close measures focused on minimizing risks to children, using best practices among institution members to protect children who are or may become the subject of concerns. The organization will ensure that its staff knows the actions to take when concerns arise regarding children's safety and protection. The institution will engage in child support and protection actions when concerns arise related to child safety and protection; will provide support and protection until appropriate authorities take over; and will participate and cooperate, within the scope of its competencies, in investigations carried out by these authorities.

6.5 Diversity, Inclusion, and Non-Discrimination

The PCIMU values diversity and is committed to creating a work environment based on trust, mutual respect, dignity, and equal opportunity in all its employment practices, policies, regulations, and procedures. Accordingly, the institution prohibits any form of discrimination, including based on race, color, sex, nationality, ethnic origin, age, religion or similar beliefs, language, opinion or political or other affiliation, gender reassignment, sexual orientation, family, marital status, or health condition. All employees must show respect and consideration toward one another. In our diverse work environment, it is essential to respect, value, and appreciate individual differences within the organization and to promote inclusion among our colleagues. The institution is committed to building, maintaining, and promoting a diverse workforce, actively fostering an inclusive work environment, and ensuring that individuals from diverse backgrounds have opportunities to contribute and develop, regardless of their identity. Staff and, especially, managers are expected to play a key role in shaping a positive, diverse, and inclusive environment. The PCIMU will not tolerate behavior that undermines this effort.

6.6 Protection from Sexual Exploitation, Abuse, and Harassment

The PCIMU prohibits all forms of harassment, including sexual harassment and intimidation. The institution also prohibits sexual exploitation and any acts of sexual abuse or assault. The following definitions apply to this subject:

- Sexual exploitation refers to any actual or attempted abuse of a position of vulnerability, differential power, or trust, for sexual purposes, including but not limited to, profiting monetarily, socially, or politically from the sexual exploitation of another;
- Sexual abuse means actual or threatened physical intrusion of a sexual nature, whether by force, under unequal or coercive conditions;
- Sexual harassment is any unwelcome behavior of a sexual nature that could reasonably be expected or perceived to cause offense or humiliation. Sexual harassment may involve verbal, non-verbal, or physical conduct, including written and electronic communications (including

images, videos, and live transmissions) and may occur between individuals of the same or different sex.

Institution personnel are prohibited from offering money, employment, goods, or services in exchange for favors or sexual acts. Sexual activity with children (persons under 18 years) by institution staff is prohibited regardless of the age of majority or consent according to national legislation. Misrepresenting a child's age is not an excuse.

Staff members are required to report all allegations of sexual exploitation, abuse, and harassment through available channels, including to the Executive Director or the PCIMU Board of Administration, as appropriate.

7. Risk Management

The PCIMU perceives risk as the effect of uncertainty on the achievement of the organization's objectives. Therefore, risk management is the process of identifying and managing this uncertainty or risk, with the aim of achieving its objectives. Effective risk management is a key element of good governance within the institution and will provide reasonable, though not absolute, assurance that:

- Significant risks are identified and monitored, enabling the organization's management to make informed decisions and take timely actions;
- Opportunities are maximized with confidence that risks will be managed; and
- Objectives, as established in the organization's strategy, are achieved.

7.1 Risk Management Principles

The PCIMU leadership and its staff must be capable of proactively managing risks and jointly taking responsibility for risk management processes. To be effective, risk management follows these principles:

- Risk management facilitates rather than burdens the achievement of objectives;
- Risk management is an integral part of regular organizational processes and decision-making. It should use simple language, straightforward concepts, and encourage common-sense thinking;
- Risk management is calibrated and aligned with PCIMU's external and internal operating context;
- Risk management should be coordinated among various entities responsible for project implementation to avoid gaps and redundancies;
- Risk management is transparent and inclusive, allowing decision-makers in the organization to participate and stakeholders to be represented;
- Risk management is a dynamic and continuous process; and
- When making decisions regarding risk, the effect of those decisions on the ultimate purpose, maximum impact should be carefully balanced. The net effect of each risk management decision should be positive, meaning that benefits should outweigh expenses.

7.2 Risk Management Processes

The PCIMU employs the following standard risk management processes, which consist of four steps:

- Risk Identification – risk identification is best performed by staff with detailed knowledge of defined objectives and operations;
- Risk Assessment – the process of classifying and evaluating risks. Risks are assessed by the organization's staff based on their impact and likelihood;
- Risk Management Actions – actions are taken to manage risk. Identified risks are recorded in a risk management plan along with agreed management actions. Generally, risk may be accepted, covered, mitigated in another way, or avoided;
- Monitoring and Review – continuous monitoring and evaluation ensure that risk management processes are functioning and that both current and emerging risks are managed.

7.3 Organizational Risk Register

Critical risks are detailed in the organizational risk register of the PCIMU. This register specifies the risk, risk level, necessary actions to manage the risk, the responsible person for management, and the review date. The register serves as a repository of the most important risks impacting the organization's ability to achieve its objectives in project implementation. It allows the Executive Director and institution's staff to monitor these risks, both individually and collectively, and ensures that appropriate mitigation measures are taken.

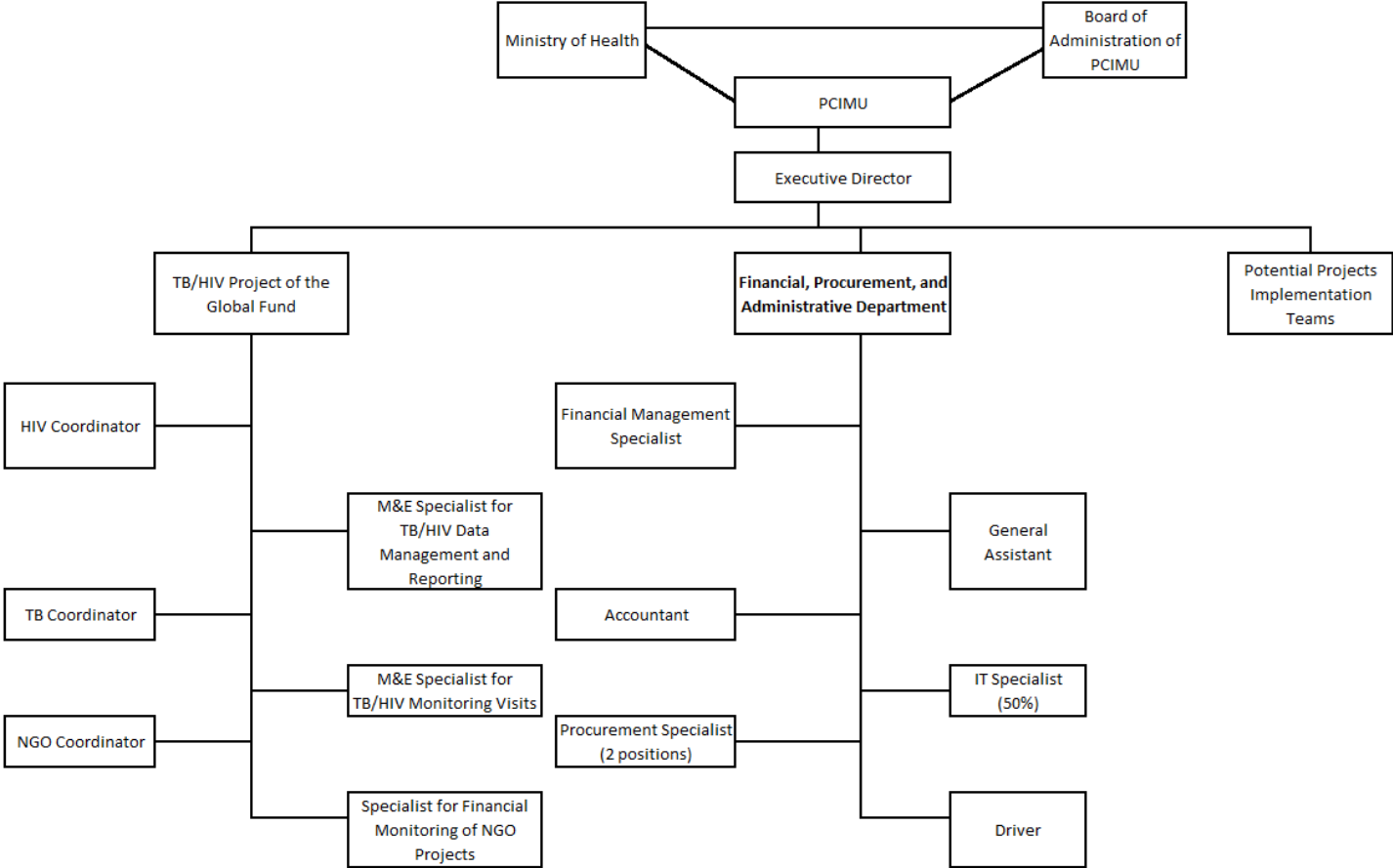
8. Version History

| Date | Version | Modifications Made | Updated by |
|---------------|---------|---|--------------------------------------|
| 05.06.2024 | 0 | Initial Version | Victor Burinschi Elena Romancenco |
| 11.06.2024 | 1 | Procurement Management Procedures | Cristina Chicu |
| 11.06.2024 | 1 | Financial Management Procedures | Nicolae Ivanov |
| 12.06.2024 | 1 | Procurement Management Procedures | Angela Carp |
| 12-13.06.2024 | 1 | Internal Regulation of the PCIMU | Tatiana Panainte |
| 12-13.06.2024 | 1 | Code of Ethics and Professional Conduct | Rodica Negură |
| 10.07.2024 | 2 | Chapters 1 and 2 | Elena Romancenco |
| 16.07.2024 | 2 | Annexes to POM | Victor Burinschi |
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| 02-03.01.2025 | 5 | Acronyms and abbreviations | Svetlana Maciuca |
| 02-06.01.2025 | 5 | Formatting and review, final version elaboration | Svetlana Maciuca |

PCIMU Structure and Staffing

Annex 1
 Approved /signature/
 Ala Nemerenco
 Minister of Health
 Chairperson of the Board
 of Administration of PCIMU
 April 15, 2024

PCIMU Structure and Staffing



APPROVED:
By order nr. 010432/InC-24 of
The PCIMU Executive Director
July 22, 2024

INTERNAL REGULATIONS of the Public Institution "Coordination, Implementation and Monitoring Unit of the Health System Projects" (PCIMU)

I. General Provisions

1.1 One of the main obligations of PCIMU employees (hereafter referred to as the Unit) is to comply with work discipline.

1.2 Work discipline represents the obligation of all employees to adhere to behavior rules established in accordance with the Labor Code, other normative acts, individual employment contracts, including the Unit's internal regulations and any subsequent amendments.

1.3 Work discipline within the Unit is ensured by creating the necessary economic, social, legal, and organizational conditions for high productivity, fostering a conscientious attitude toward work, and imposing sanctions in cases of disciplinary violations.

1.4 These internal regulations (hereafter referred to as the "Regulations") of the PCIMU are drafted in accordance with Articles 198-199 of the Labor Code of the Republic of Moldova. They aim to establish work discipline rules, efficient use of working time, and conduct standards for employees of the Unit.

1.5 These Regulations apply to all employees of the Unit, regardless of the duration of the individual employment contract or the position held.

II. Employment, Execution, and Termination of the Individual Employment Contract

2.1 Employment is conducted through a transparent competition process, preceded by the signing of an individual employment contract.

2.2 When signing the individual employment contract, the candidate is required to submit the following documents to the employer:

- a) Identity card or other identification document;
- b) Degree certificate, qualification certificate attesting to specific training – for positions that require special knowledge or skills;
- c) A declaration under one's own responsibility stating that, during previous employment, they did not violate Article 6(2) of Law no. 325/2013 on institutional integrity evaluation, except when the person is entering the workforce for the first time.

2.3 The signing of the individual employment contract may be preceded by a preliminary verification of the candidate's professional abilities and personal information, and, if agreed by both parties, the establishment of a probationary period for the employee as per the Labor Code.

2.4 The individual employment contract is prepared in two copies, signed by both parties, registered in the Unit's log, and stamped with the Unit's seal. One copy of the individual employment contract is handed to the employee, and the other is retained by the employer.

2.5 The terms of the individual employment contract take effect from the signing date, unless otherwise stated in the contract.

2.6 Employment is formalized by an employer's order, issued based on the negotiated and signed individual employment contract.

- 2.7 The employment order is brought to the employee's attention, with their signature, within three working days from the date of signing the individual employment contract by both parties. At the employee's written request, the employer is required to provide a copy of the order.
- 2.8 At the time of employment, per the provisions of the Labor Code, the employer is required to:
- d) Inform the employee about the assigned job, working conditions, and their rights and responsibilities;
 - e) Communicate the Unit's internal regulations to the employee;
 - f) Inform him about safety procedures, occupational hygiene, fire safety measures, and other work protection rules.
- 2.9 The individual employment contract may only be amended through a supplemental agreement signed by both parties, which is appended to and becomes an integral part of the basic contract.
- 2.10 The individual employment contract may be terminated:
- a) Due to circumstances beyond the control of either party (Articles 82, 305, and 310 of the Labor Code);
 - b) By written mutual consent of both parties (Article 821 of the Labor Code);
 - c) At the initiative of one of the parties (Articles 85 and 86 of the Labor Code).
- 2.11 The individual employment contract is terminated by an employer's order, brought to the employee's attention with a signature or another method that confirms receipt/notification, no later than the day of dismissal, unless the employee is not working on the day of dismissal (unjustified absence from work, deprivation of liberty, etc.). The employer's termination order must reference the relevant article, paragraph, clause, and subparagraph from the law.
- 2.12 On the employee's last working day, the employer is obligated to return any documents and make full payment of all amounts owed to the employee by the Unit, as per Article 143 of the Labor Code.
- 2.13 The day the individual employment contract terminates is considered the last working day.

III. Rights and Obligations of the Employer

- 3.1 The employer has the right to:
- a) Enter into, amend, suspend, and terminate individual employment contracts with employees, as per the Labor Code and these regulations;
 - b) Require employees to fulfill work obligations and exhibit responsible care for the employer's property;
 - c) Reward employees for efficient and conscientious work;
 - d) Provide childcare services for employees with children under three years of age;
 - e) Hold employees accountable for disciplinary and material liabilities as stipulated by the Labor Code and these regulations;
 - f) Issue internal normative acts for the Unit
- 3.2 The employer is obligated to:
- a) Comply with laws and other normative acts;
 - b) Adhere to the terms of individual employment contracts;
 - c) Approve and/or amend the Unit's personnel structure under labor legislation and the Unit's regulations;
 - d) Provide employees with the work specified in their individual employment contracts;
 - e) Ensure employees work in conditions that meet occupational health and safety requirements;
 - f) Provide technical documentation and other resources needed to fulfill work obligations;
 - g) Ensure equal opportunities and treatment for all people in employment according to their profession, for orientation and professional development, for career advancement, without discrimination of any kind;
 - h) Apply consistent criteria for assessing work quality, sanctioning, and dismissal;
 - i) Take measures to prevent and combat discrimination, sexual harassment, and victimization in the workplace;

- j) Ensure equal conditions for men and women to balance professional and family responsibilities;
- k) Respect the dignity of employees in the workplace;
- l) Ensure equal pay for equal work or work of equal value;
- m) Fully pay wages within the timeframes set by the Labor Code and individual employment contracts;
- n) Inform and consult employees on the Unit's economic situation, occupational health and safety, and other matters relevant to Unit operations in accordance with labor legislation and these regulations;
- o) Promptly implement recommendations from state supervisory and control bodies, and pay fines for violating labor law and other normative acts;
- p) Address employee and representative complaints regarding violations of labor laws and normative acts, take corrective measures, and inform complainants within the timeframes set by law;
- q) Ensure necessary social and sanitary conditions for employees to fulfill their work obligations;
- r) Provide mandatory social and medical insurance for employees as required by current legislation;
- s) Compensate employees for material and moral damages incurred in connection with work obligations, as per the Labor Code and these regulations;
- t) Fulfill other obligations as established by the Labor Code, other normative acts, and the individual employment contract.

IV. Basic Rights and Obligations of Employees

4.1 The employee has the right to:

- a) Conclude, amend, suspend, and terminate the individual employment contract as provided by the Labor Code;
- b) Work in accordance with the terms of the individual employment contract;
- c) A workplace that meets state standards for organization, occupational protection, and hygiene;
- d) Receive timely and full payment of wages, consistent with their qualifications, and the complexity, quantity, and quality of work performed;
- e) Request information on pay levels, disaggregated by gender, for categories of employees performing equal or equivalent work;
- f) Rest, guaranteed through standard working hours, reduced hours for specific professions and categories, rest days, non-working holidays, and paid annual leave;
- g) Full and accurate information about working conditions, including the position or tariff salary, allowances, bonuses, and material assistance (if included in the Unit's compensation system) and occupational health and safety requirements;
- h) Appeal to the employer and higher hierarchical authorities;
- i) Professional training, retraining, and skill enhancement, according to the Labor Code and other normative acts;
- j) Defend their labor rights, freedoms, and legitimate interests by lawful means;
- k) Compensation for material and moral damages related to work duties as provided by the Labor Code and other normative acts;
- l) Mandatory social and medical insurance, in accordance with current legislation.

4.2 Employees cannot waive their rights recognized by labor law and these regulations; any waiver of these rights is null and void.

4.3 The employee is obliged to:

- a) Conscientiously fulfill work duties as specified in the individual employment contract and job description;
- b) Meet established work standards;
- c) Comply with the Unit's internal regulations;
- d) Observe work discipline;
- e) Exhibit non-discriminatory behavior toward other employees and the employer;
- f) Respect other employees' right to dignity at work;
- g) Comply with occupational protection and hygiene requirements;
- h) Demonstrate responsible care for the employer's and other employees' property;
- i) Immediately inform the employer or direct supervisor of any situation posing a threat to people's lives, health, or the employer's property integrity;
- j) Promptly notify the employer or direct supervisor of any inability to attend work and submit, within five working days after returning to work, documents justifying the absence;
- k) Fulfill other obligations as provided by current legislation.

V. Working and Rest Time

5.1 The standard working day duration within the unit is 8 hours, with the workweek totaling 40 hours based on a 5-day workweek.

5.2 For certain employee categories, depending on age, health condition, working conditions, and other circumstances, as prescribed by current legislation and the individual employment contract, a reduced working time is established. For individuals with severe disabilities (if they do not benefit from greater reliefs), the working time is reduced to 30 hours per week, without reducing salary or other rights provided by current legislation.

5.3 Through mutual agreement between the employee and the employer, part-time work (either daily or weekly) may be established at the time of hiring or later. Part-time work can also be set after the individual employment contract is concluded, with both parties' consent. Upon the request of a pregnant woman, an employee with children under 10 years old or children with disabilities (including those under their guardianship), or an employee caring for a sick family member, according to a medical certificate, the employer is required to establish part-time daily or weekly work. Part-time work is compensated proportionally to the time worked or the volume of work performed.

5.4 Less favorable treatment of part-time employees relative to full-time employees performing equivalent work at the same unit is not allowed if such treatment is based solely on daily or weekly working hours and lacks an objective justification. Working under part-time conditions does not limit the employee's rights regarding length of service calculation, contribution periods (except as provided by law), annual leave duration, or other labor rights.

5.5 Upon request by the employee or the employer, and with mutual written agreement (drafted according to Article 68 of the Labor Code), flexible work arrangements (either temporary or indefinite) are allowed, both at the time of hiring and after the individual employment contract is concluded, in accordance with Article 1001 of the Labor Code. The daily work schedule begins at 08:30 and ends after 8 hours, at 17:30.

5.6 The daily working hours on the eve of non-working holidays are reduced by one hour for all employees, except those who have, according to Article 96 of the Labor Code, reduced working time or, according to Article 97, a part-time working day.

5.7 In cases where the nature or urgency of the activities requires it, the employer may call in regular employees to work outside regular hours or on Saturdays and Sundays. Overtime work is compensated accordingly.

5.8 Work performed by employees on days off or legal holidays is not paid if it was due to unjustified arrears or improper performance of duties.

5.9 Employee access to unit-owned spaces on rest days is allowed only with prior notification of the employer.

5.10 A 60-minute lunch break is provided during the daily work schedule, starting at 12:00 and ending at 13:00.

5.11 The lunch break is not included in working hours.

5.12 One of the parents (or the guardian) with children under 3 years old is entitled, in addition to the lunch break, to additional breaks for feeding the child.

5.13 Additional breaks are provided every 3 hours, each lasting 30 minutes. For a parent (or guardian) with two or more children under 3 years old, the break duration is one hour. Breaks for feeding the child are included in working hours and are paid based on the average salary.

5.14 A parent (or guardian, curator) raising a child with disabilities is granted an additional day off per month, with average pay, upon written request.

5.15 Weekly rest is provided for two consecutive days (Saturday and Sunday).

5.16 Non-working holidays are granted with average salary maintenance according to Article 111 of the Labor Code and subsequent amendments.

5.17 All employees are entitled to paid annual leave, with a minimum duration of 28 calendar days, excluding non-working holidays. The work year for annual leave entitlement consists of 12 calendar months from the employee's hiring date. Work experience counting for a work year is calculated according to Article 114 of the Labor Code.

5.18 Annual leave for the first year of employment is granted to employees after completing 6 months of work within the unit. Annual leave for the first year of employment may also be granted to the employee before the 6-month period (upon a written and justified request).

5.19 Before completing 6 months of work at the unit, annual leave for the first year may be granted, upon a written request, to the following categories of employees:

- a) women – before maternity leave, immediately after it, or after the childcare leave, meaning either after the partially paid childcare leave up to 3 years, or after the unpaid additional leave for childcare from 3 to 4 years;
- b) other employees, in accordance with the applicable legislation (including secondary employment cases under Art. 272 of the Labor Code, etc.).

5.20 Annual leave for subsequent years of work is granted to employees, upon a written request, at any time of the year, according to the established scheduling. At the written request of the employee, annual leave may also be granted outside the unit's established schedule.

5.21 Annual leave may be taken in full or, upon a written request from the employee, may be divided into parts, one of which must be at least 14 calendar days.

5.22 Leave is granted to the employee based on an order issued by the employer.

5.23 The scheduling of annual leave for the following year is arranged by the employer, in agreement with employee representatives, at least 2 weeks before the end of each calendar year. Leave scheduling considers both the employees' preferences and the need to ensure the unit's smooth operation. An employee whose spouse is on maternity leave is granted, upon a written request, annual leave to coincide with the spouse's leave. Parents with two or more children under 16 years old or a child with disabilities, and single parents (not married, per the Family Code) with a child under 16, are granted annual leave during the summer period (June 1 - August 31) or, upon a written request, at any other time of the year.

5.24 If an employee, for valid and documented reasons, is unable to take their annual leave entitlement during the respective calendar year, the employer, with the employee's consent, will grant the unused leave within two years, starting from the year following the one in which the entitlement arose. At the end of each calendar year, the employer will inform the employee of the accumulated/unused leave days, their expiration date, and will arrange for the employee to use the accumulated/unused leave days as per the agreed schedule (documented in writing). Any unjustified refusal by the employee to use the accumulated/unused annual leave days as per the established schedule is null and void.

5.25 The unused annual leave cannot be replaced by a monetary compensation, except in cases of suspension or termination of the employment contract for employees who have not used their leave, as provided in item 27.

5.26 For family and other justified reasons, the employee may be granted, with the employer's consent, unpaid leave for up to 120 calendar days, based on a written request, through an official order.

5.27 An employee may be recalled from annual leave by the employer's order, only with the employee's written consent, and only for unforeseen service situations requiring the employee's presence at the unit. In this case, the employee is not required to return the allowance for the unused leave days.

5.28 The remuneration for work done by the employee recalled from annual leave is based on general principles.

5.29 In the case of recall, the employee must take the remaining leave days after the situation ends or at another date agreed upon by the parties within the same calendar year. If the remaining leave days are not used within the same calendar year for any reason, the employee is entitled to use them during the following calendar year.

5.30 The employee's use of the remaining portion of the annual leave is carried out based on an order from the employer. The employee's refusal to take the remaining portion of the annual leave is null and void (art. 9 para. (11) and art. 112 para. (2) of the Labor Code).

5.31 Upon presenting the relevant documents, employees are entitled to paid additional leave for family reasons, expressed in working days, in the following cases:

- a) employee's wedding – 3 days;
- b) employee's child's wedding – 1 day;
- c) child adoption – 1 day;
- d) death of parents or in-laws, spouse, or child – 3 days;
- e) death of sibling; grandparents – 1 day;
- f) parents of children in the 1st and 2nd grades – 1 day at the beginning of the school year and 1 day at the end of the school year;
- g) induction of a family member into the National Army – 1 day.

This leave is granted strictly at the time of the event and cannot be transferred to another period.

5.32 In accordance with the applicable legislation, employees are entitled to paid sick leave upon presenting a medical certificate or a certificate for caring for a sick child.

5.33 To monitor absences from work, special Journals are used to record arrival/departure times from work, as well as absences from the office for various events, meetings, and personal matters; the latter being non-tabulated and unpaid. (For example: Employee X records in the journal that between 1:00 PM and 3:00 PM they were absent from the office for personal matters. Accounting will deduct these 2 hours from the 8-hour workday, thus recording only 6 hours worked), or

5.33¹ Electronic monitoring system.

5.34 According to art. 104 of the Labor Code on overtime work, an employee, if they personally agree, may stay beyond the official working hours to compensate for time used for personal matters as recorded in the logs. In this case, the salary will not be reduced, and no additional payment for overtime will be provided.

VI. Occupational Health and Safety

6.1 The organization of occupational health and safety within the unit is carried out in accordance with the provisions of the Occupational Health and Safety Law no. 186/2008 and other relevant regulatory acts in the field of occupational safety.

6.2 The employer ensures occupational safety in the unit and has the following obligations in this regard:

- a) to establish the authority and responsibilities of unit members regarding the implementation of occupational safety measures;
- b) to admit only individuals suited to the job tasks they are to perform;
- c) to cover medical institution costs for providing emergency medical assistance in cases of work accidents and the aggravation of occupational diseases;
- d) to ensure first aid and transport to medical institutions in the event of workplace injuries or illnesses;
- e) to inform each employee of the risks to which they are exposed in the performance of their work, as well as the necessary preventive measures;
- f) to provide training for employees in occupational safety, including the training of occupational safety representatives;
- g) to develop and approve occupational safety instructions appropriate to the conditions in which work is carried out at the workplaces;
- h) to ensure the development and implementation of measures to prevent work accidents and occupational diseases;
- i) to transfer employees in need of lighter work for health reasons, as established by the Labor Code.

6.3 Each employee has the right:

- a) to have a workplace that meets occupational safety standards;
- b) to obtain accurate information from the employer about working conditions, the existence of health hazards, and protective measures against the influence of risk factors;
- c) to receive training in occupational safety and benefit from retraining on occupational safety grounds, at the employer's expense.

6.4 Employees have the following obligations in the field of occupational safety:

- a) to follow occupational safety instructions corresponding to their work activities;
- b) to perform their work without endangering themselves or other employees;
- c) not to damage protective, signaling, and warning devices, nor to interfere with the application of methods and procedures for reducing or eliminating the influence of risk factors;
- d) to report any technical malfunctions or other situations where occupational safety requirements are not met to their supervisor;
- e) to cease work in the event of an imminent danger and immediately notify their direct supervisor;
- f) to inform their direct supervisor of any accident or illness occurring at the workplace.

6.5 In the event of accidents, the employer conducts investigations to determine the circumstances and causes, as well as the necessary preventive measures to avoid similar incidents.

6.6 The reporting, investigation, recording, and documentation of work accidents and occupational diseases are carried out as stipulated by the Government of the Republic of Moldova.

6.7 Responsible individuals and employees who violate occupational safety standards bear material, disciplinary, administrative, and criminal liability in accordance with applicable legislation.

VII. Work Discipline

7.1 Work discipline requires all employees to comply with the rules of conduct and behavior outlined in this Regulation.

7.2 General information related to the organization's activities and management may only be provided to inquirers by the employer.

7.3 Transporting assets outside the organization's premises is allowed only for fulfilling work duties, with the employer's permission, and by preparing a handover document for the movable goods.

7.4 Use of cameras or filming equipment by individuals outside the organization within its premises is only allowed with the employer's approval.

7.5 The use of equipment (computers, copiers, printers, etc.) and the phone service for personal purposes is prohibited.

7.6 It is forbidden to use the organization's phone numbers, fax numbers, or email addresses on promotional materials (business cards, brochures, flyers, etc.) unless for the promotion of the organization's activities.

7.7 Internet usage is restricted from activities such as breaching security systems of other institutions, acquiring or using unlicensed software, engaging in "Internet shopping," or accessing "adult" or "pornographic" websites.

7.8 Smoking is prohibited within all spaces owned by the organization (offices, rooms, halls, and corridors).

VIII. Rewards and Sanctions

8.1 Non-compliance with this Regulation constitutes a disciplinary offense and is subject to sanction by employer order.

8.2 Disciplinary sanctions applicable to employees in the organization may include:

- a) warning;
- b) reprimand;
- c) severe reprimand;
- d) dismissal (based on the grounds specified in Article 86(1)(g)–(r) of the Labor Code).

8.3 Before applying a disciplinary sanction, the employer must request a written explanation from the employee regarding the act committed. The employee may provide this explanation within five working days from the date of request. Refusal to provide an explanation is recorded in a report signed by both an employer and an employee representative.

8.4 Depending on the severity of the infraction, the employer may organize a formal investigation. During this process, the employee has the right to explain their position and present any relevant evidence and justifications.

8.5 A disciplinary sanction is imposed immediately upon discovering the violation but no later than one month from the date of discovery, excluding the time the employee is on annual leave, study leave, or medical leave. No sanction may be imposed later than six months from the date of the violation, or two years for financial or economic audit findings. The timelines exclude the duration of criminal proceedings.

8.6 Disciplinary sanctions are applied by employer order, specifying the factual and legal basis, the period for appeal, and the relevant authority for contesting the sanction.

8.7 Except in cases of dismissal under Article 206(1)(d) of the Labor Code, which is applied under Article 81(3) of the Labor Code, the sanction order is communicated to the employee within a maximum of five working days from issuance and takes effect upon notification. Refusal to sign the acknowledgment of receipt is recorded in a report signed by an employer and employee representative.

8.8 The sanction order may be contested by the employee in court, per Article 355 of the Labor Code.

8.9 A disciplinary sanction is valid for no more than one year from the date of application. If the employee does not incur another disciplinary sanction within this time, the sanction is deemed not to have been applied.

8.10 The employer may revoke the disciplinary sanction within a year, either on their initiative, at the employee's request, or upon the recommendation of the employee representative or immediate supervisor.

8.11 In exceptional circumstances, if an employee cannot report to work for a valid reason (such as health issues or family emergencies), they must inform their supervisor, at least by phone, of their absence and the reasons for it. Absence is justified only upon providing a medical certificate, a child care leave certificate, or other supporting documents. Otherwise, the absence will be deemed "unjustified," and the employee will face disciplinary sanctions.

8.12 In the case of an unjustified absence exceeding four consecutive hours, the employee may be dismissed by director's order (per Article 86, paragraph 1 of the Labor Code concerning employee termination). Before dismissal, a report and explanatory statement from the employee are required.

8.13 For exceptional work achievements, contributions to society, and service to the state, employees may be recommended to higher authorities for awards, medals, certificates of honor, and honorary titles.

8.14 Rewards are documented in an order and announced to the work collective.

IX. Final Provisions

9.1 This Regulation shall be brought to the attention of employees, with a signature, within five working days from its approval date and shall be legally binding from the date of acknowledgment.

9.2 Employees shall be informed of the content of this Regulation by the employer within up to ten working days from its approval. The procedure for each employee's acknowledgment of this Regulation is specified in the approval order.

9.3 Any amendment or addition to this Regulation shall comply with Article 198 of the Labor Code of the Republic of Moldova and be communicated to employees as specified in section 9.2.

9.4 The Financial Specialist of the unit will acquaint new employees with the internal regulation content upon hiring and annually at the workplace.

9.5 Employees who have reviewed this Regulation confirm their acknowledgment by signing the attached list, which forms an integral part of this Regulation.

9.6 The Regulation is available with the Financial Specialist of the unit and accessible to all employees.

Annex
to the PCIMU Internal Regulation

L I S T
of employees informed of the Internal Regulation

| No | Employee's full name | Position held | Date of informing about the Regulation | Signature |
|----|----------------------|---------------|--|-----------|
| | | | | |
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Terms of Reference for PCIMU Staff

Executive Director

- Represents the PCIMU in key negotiations and consultations with donors, CCM, and the Government on legal, programmatic, financial, and other relevant issues.
- Oversees the drafting and approves major project documents, such as the Operational Manual, work plans, and budgets for project implementation periods.
- Supports project coordinators in all planning, implementation, coordination, monitoring, and evaluation activities.
- Ensures project interventions are aligned with national health policies and health system restructuring plans and undertakes relevant coordination measures with the Ministry of Health and other national and international partners.
- Authorizes and signs tender documents, evaluation reports, and contracts for the procurement of goods and services required by the projects.
- Authorizes and signs Progress Reports and Disbursement Requests to donors.
- Authorizes and signs regular reports to the CCM and relevant ministries.
- Assists internal and external auditors in performing their duties.
- Oversees the performance of all PCIMU staff and takes improvement measures if necessary.
- Performs other duties as required by the projects.

HIV Program Coordinator

- Participates in negotiations and consultations with key decision-makers and partners at the national level, as well as with donors/external partners on ongoing and new/potential activities.
- Participates in the technical working groups of the CCM TB/HIV.
- Develops program proposals for new and ongoing programs/projects.
- Prepares work plans, budgets, and staffing plans for new programs/projects, as well as updates for ongoing programs/projects.
- Participates in the negotiation of agreements with sub-recipients/beneficiaries, oversees activities performed by sub-recipients and other implementing entities.
- Identifies needs and coordinates the procurement of required technical assistance (from local or international consultants).
- Manages the procurement of pharmaceuticals, health products, and other goods and services in line with the established work plan.
- Coordinates procurement aspects (drafting Terms of Reference/Job Descriptions/Technical Specifications, contract forms, announcements (RFPs, REIs, ITQs, etc.), correspondence with funders for "No Objection," selection, negotiation, and contract awarding, contract implementation monitoring, document clarification, damage settlement processing, and other contractual matters) as needed.
- Oversees the monitoring and evaluation of program activities, including program indicator monitoring, periodic supervision visits, field trips, and other activities, as applicable.
- Supervises the drafting and ensures the delivery of programmatic reports and financial reports in support of the PCIMU Executive Director.
- Prepares progress reports and payment requests to be submitted to donors.

- Regularly updates the PCIMU Executive Director on program performance, trends, and programmatic deviations for improvement measures if necessary.
- Assists internal and external auditors and monitoring and evaluation consultants in carrying out their duties and ensures implementation of their recommendations.
- Performs other tasks per the POM as assigned by the PCIMU Executive Director.
- Submits monthly activity reports as per the approved template.

TB Program Coordinator

- Participates in negotiations and consultations with key decision-makers and partners at the national level, as well as with donors/external partners on ongoing and new/potential activities.
- Participates in the technical working groups of the CCM TB/HIV.
- Develops program proposals for new and ongoing programs/projects.
- Prepares work plans, budgets, and staffing plans for new programs/projects, as well as updates for ongoing programs/projects.
- Participates in the negotiation of agreements with sub-recipients/beneficiaries, oversees activities performed by sub-recipients and other implementing entities.
- Identifies needs and coordinates the procurement of required technical assistance (from local or international consultants).
- Manages the procurement of pharmaceuticals, health products, and other goods and services in line with the established work plan.
- Coordinates procurement aspects (drafting Terms of Reference/Job Descriptions/Technical Specifications, contract forms, announcements (RFPs, REIs, ITQs, etc.), correspondence with funders for "No Objection," selection, negotiation, and contract awarding, contract implementation monitoring, document clarification, damage settlement processing, and other contractual matters) as needed.
- Oversees the monitoring and evaluation of program activities, including program indicator monitoring, periodic supervision visits, field trips, and other activities, as applicable.
- Supervises the drafting and ensures the review of programmatic reports, financial reports, and other documents to support the PCIMU Executive Director.
- Prepares progress reports and payment requests to be submitted to donors.
- Regularly updates the Executive Director on program performance, trends, and programmatic deviations for improvement measures if necessary.
- Assists internal and external auditors and monitoring and evaluation consultants in carrying out their duties and ensures implementation of their recommendations.
- Performs other tasks per the POM as assigned by the PCIMU Executive Director.
- Submits monthly activity reports as per the approved template.

NGO Program Coordinator

- Participates in negotiations and consultations with decision-makers and key partners at the national level, as well as with donors/external partners on ongoing and new/potential activities, focusing on the NGO sector.
- Participates in the technical working groups of the CCM TB/HIV.
- Develops program proposals focused on NGO activities within ongoing and new/potential programs/projects.
- Prepares work plans, budgets, and staffing programs for new programs/projects, and reviews/updates them within ongoing programs/projects.

- Engages in negotiation and signing of agreements/contracts with NGOs; ensures supervision of activities conducted by them.
- Identifies needs and coordinates with local and/or international consultants for the procurement of technical assistance required for NGO activities.
- Manages the procurement of pharmaceuticals, health products, goods, and works designated for NGOs, in line with the established work plan.
- Supervision, monitoring, and evaluation of NGO activities, including monitoring programmatic performance indicators for organizations; conducting periodic oversight visits, field visits, and other activities as necessary.
- Overseeing the drafting, ensuring verification, and periodic review of NGOs' programmatic activity reports and financial reports.
- Participating in the drafting of annual progress reports to donors (GF) – progress updates and disbursement requests (PU/DR); quarterly progress reports to the Ministry of Health, Ministry of Finance, Ministry of Economy, and the CCM TB/AIDS, focusing on NGO activities.
- Ensuring periodic updates on NGO activity performance, trends, and programmatic deviations, with improvement measures as necessary.
- Providing support to internal/external auditors and monitoring and evaluation consultants to ensure they fulfill their tasks; ensuring the implementation of their recommendations related to NGOs.
- Completing additional tasks, as per the POM, assigned by the PCIMU Executive Director.
- Preparing monthly activity reports, according to the approved model.

Financial Specialist for TB/HIV Program

- Preparing financial plans for the Program's implementation periods in accordance with approved work plans and budgets and updating them as necessary.
- Maintaining and managing the Program's Special Account.
- Preparing payments and obligations, bank reconciliation statements, and all other relevant financial documents according to program requirements.
- Ensuring all financial transactions comply with national regulations and POM requirements.
- Recording receipts, expenditures, assets, liabilities, and fund balances.
- Preparing payroll for PCIMU personnel, managing fixed asset inventories, tracking operating costs of the Program, and other relevant financial records for the PCIMU.
- Coordinating payments related to procurement with Procurement Specialists.
- Supervising contract administration, deliveries, and acceptance of goods and services.
- Providing assistance to Sub-Recipients and other implementing beneficiaries in preparing monthly/quarterly financial reports (including developing standard financial report templates).
- Verifying, in-office and in-field as necessary, the accuracy of financial reports submitted by Sub-Recipients and other implementing agencies under the Program.
- Maintaining files for all transactions executed under the Program and managing the electronic financial management system.
- Preparing financial information for Periodic Progress Reports and Disbursement Requests to the Global Fund and other relevant requested information.
- Preparing financial information for periodic reports to the CCM and the Government, and other relevant data as required.

- Preparing regular financial reports in specified formats for internal use at the PCIMU and other relevant information as required.
- Collaborating with internal and external auditors in fulfilling duties.
- Performing tasks in compliance with all instructions and requirements from the program's Operational Manual and other operational documents of the PCIMU.
- Performing other tasks as per the POM assigned by the PCIMU Executive Director and Program Coordinators.

Financial Monitoring Specialist for NGO Projects

- Verifying quarterly financial reports of grant beneficiaries (NGOs/GOs) concerning the completion of funding agreements.
- Preparing calculations for financial transfers to grant beneficiaries based on submitted reports and funding requests.
- Tracking financial resources and obligations toward beneficiaries within approved projects.
- Providing consultancy to beneficiaries (NGOs/GOs) regarding financial documents and contracts.
- Ensuring beneficiaries (NGOs/GOs) have the necessary supplies to successfully implement scheduled activities according to collected orders.
- Keeping records of financial documents related to beneficiaries' activities.
- Performing other tasks as per the POM assigned by the PCIMU Executive Director.
- Submitting monthly activity reports according to the approved model.

Accountant

- Preparing primary documents for all bank transactions.
- Maintaining contact with the bank and monitoring primary banking operations.
- Keeping accounting records according to the laws of the Republic of Moldova.
- Maintaining records of social insurance and income taxes.
- Maintaining human resource records.
- Keeping analytical records of material accounts, fixed assets, and intangible assets.
- Participating in the inventory process of the institution's fixed assets.
- Verifying settlements with debtors and creditors, including preparing verification documents.
- Keeping records of receipt and delivery documents and making payments to suppliers for completed works and delivered goods.
- Preparing primary documents for goods delivered by the Program to beneficiaries.
- Keeping records of employee leave.
- Managing primary document files (invoices, bank statements, contracts, etc., as required).
- Preparing files needed in the context of Program audit procedures.
- Fulfilling tasks in compliance with all instructions and requirements from the Program's Operational Manual and other operational documents of the PCIMU.
- Performing other tasks as per the POM assigned by the PCIMU Executive Director and the TB/HIV Financial Specialist.
- Entering all data related to the delivery of goods and services into the internal database 1C.
- Performing tasks in compliance with all instructions and requirements from the Program's Operational Manual and other operational documents of the PCIMU.

HIV Procurement Specialist

- Managing all aspects related to procurement matters.
- Preparing Annual Procurement Plans.
- Preparing procurement announcements for publication.
- Preparing all procurement documents for goods and services acquisition, using appropriate methods of the World Bank / GFATM / local legislation, in line with the procurement plan.
- Preparing and publishing tenders for goods, services, and consultant selection.
- Preparing prequalification and evaluation reports.
- Assisting in preparing Terms of Reference and technical specifications for consultants/goods to be recruited/procured under the Program.
- Preparing all contracts within the HIV Program in compliance with the POM provisions. This includes contracts between the PCIMU and consultants, suppliers, sub-recipients, and other implementing parties.
- Informing relevant PCIMU staff about procurement procedures.
- Monitoring and supervising the Program's procurement activities to ensure all procurements are timely and accurate.
- Coordinating payments related to public procurement and compensation to ensure effective and efficient transactions.
- Prepares, reviews, and maintains the supplier database.
- Keeps current information on local and international markets and sources of supply.
- Assists the Financial Specialist TB/AIDS with all procurement-related aspects.
- Serves as the secretary of the Bid Evaluation Committee, analyzes bids, reports results, and maintains minutes of meetings.
- Ensures that claims, interrupted deliveries, and discrepancies, if any, are promptly handled with insurers, legal advisors, and suppliers.
- Maintains files for all procurement activities conducted under the program.
- Maintains good relationships with suppliers and government officials to enhance the reputation and image of the program.
- Oversees and inputs procurement data into the 1C information management system
- Cooperates with internal and external auditors in performing their duties.
- Submits periodic reports on Procurement activities, according to specified formats, to internal PCIMU units and other participating stakeholders.
- Performs other tasks as per the Operational Manual assigned by the PCIMU Executive Director.

Procurement Specialist TB

- Manages all aspects related to procurement issues.
- Develops annual Procurement Plans.
- Drafts procurement announcements to be published.
- Prepares all procurement documents for goods and services procurement, using appropriate methods according to World Bank / GFATM / local legislation, in line with the procurement plan.
- Prepares and announces tenders for the procurement of goods, services, and selection of consultants.

- Prepares prequalification and evaluation reports.
- Participates in the drafting of Terms of Reference and technical specifications for consultants/goods to be recruited/procured under the program.
- Drafts all contracts under the TB Program, in accordance with the POM provisions. This includes contracts between the PCIMU and consultants, suppliers, sub-recipients, and other implementing parties.
- Informs relevant PCIMU staff about procurement procedures.
- Monitors and oversees the program's procurement activities, ensuring all procurements are timely and accurate.
- Coordinates payments related to public procurements and compensations to ensure effective and efficient transactions.
- Prepares, reviews, and maintains the supplier database.
- Keeps current information on local and international markets and sources of supply.
- Assists the Financial Specialist TB/AIDS with all procurement-related aspects.
- Serves as the secretary of the Bid Evaluation Committee, analyzes bids, reports results, and maintains minutes of meetings.
- Ensures that claims, interrupted deliveries, and discrepancies, if any, are promptly handled with insurers, legal advisors, and suppliers.
- Maintains files for all procurement activities conducted under the program.
- Maintains good relationships with suppliers and government officials to enhance the reputation and image of the program.
- Oversees and inputs procurement data into the IC information management system.
- Cooperates with internal and external auditors in performing their duties.
- Submits periodic reports on Procurement activities, according to specified formats, to internal PCIMU units and other participating stakeholders.
- Performs other tasks as per the POM assigned by the PCIMU Executive Director.

TB/HIV Monitoring and Evaluation Specialist in Data Management and Reporting

- Prepares the initial TB and HIV Monitoring and Evaluation Plan and updates the Targets and Indicators Table in the Performance Framework for submission and approval by donors.
- Develops the M&E methodology for the consolidated TB/HIV grant and the implementation plan of the methodology.
- Identifies sources, frequency, and quality assurance measures for monitoring program performance indicators.
- Proposes adjustments to the list of indicators to be monitored, modifies goals, or reporting frequency to continue negotiations with the CCM and donors.
- Collects indicators that need to be reported to donors, the CCM, and the Government according to the established frequency, updates relevant files, and prepares periodic reports on program implementation.
- Monitors the performance/results of activities implemented by Sub-Recipients and beneficiaries according to agreements with Sub-Recipients and contracts with beneficiaries.
- Conducts monitoring visits to SRs and Program beneficiaries, verifies reported data for subsequent validation by national TB/HIV program coordination units (if necessary).
- Regularly updates the Executive Director and Program Coordinators on programmatic performance, trends, and deviations to take improvement measures if needed.
- Conducts M&E training sessions for Sub-Recipients and other implementing entities, including involving external consultants if necessary.

- Prepares programmatic performance information for Periodic Reports and Periodic Upgrades and Disbursement Report (PUDR) to donors, the CCM, and the Government, and other relevant information as required.
- Collaborates with internal and external auditors in performing duties.
- Fulfills tasks in accordance with all instructions and requirements from the Operational Manual and other PCIMU operational documents.
- Represents the PCIMU in CCM structures focusing on M&E and overseeing GFATM grants.
- Performs other tasks as per the Operational Manual assigned by the PCIMU Executive Director.
- Submits monthly activity reports according to the approved model.

TB/HIV TB/HIV Monitoring and Evaluation Specialist for Monitoring Visits

- Prepares the initial TB and HIV Monitoring and Evaluation Plan and updates it as necessary for submission and approval by donors.
- Develops the M&E methodology for the consolidated TB/HIV grant and the implementation plan of the methodology.
- Identifies sources, frequency, and quality assurance measures for monitoring program performance indicators.
- Monitors the performance/results of activities implemented by Sub-Recipients according to agreements with Sub-Recipients and beneficiaries according to financing contracts.
- Conducts monitoring visits to SRs and Program beneficiaries, verifies reported data for subsequent validation by national TB/HIV program coordination units.
- Regularly updates the Executive Director and Program Coordinators on the programmatic performance, trends, and deviations of SR and beneficiaries' activities to take improvement measures if necessary.
- Conducts M&E training sessions for Sub-Recipients and other implementing entities, including involving external consultants, if necessary.
- Prepares programmatic performance information for Periodic Reports and Periodic Payment Requests (PUDR) to donors, the CCM, and the Government, as well as other relevant information, as required.
- Collaborates with internal and external auditors in fulfilling duties.
- Completes tasks in accordance with all instructions and requirements from the Program Operational Manual and other PCIMU operational documents.
- Ensures PCIMU representation in CCM structures, focusing on M&E and overseeing GFATM grants.
- Performs other tasks per the POM as assigned by the Executive Director of PCIMU.
- Submits monthly activity reports according to the approved model.

General Assistant

- Arranges and confirms meetings, locations, greets visitors, receives phone calls and faxes.
- Registers and logs incoming and outgoing correspondence for the PCIMU.
- Prepares letters to relevant institutions when necessary.
- Prepares VAT exemption letters for the customs office and suppliers.
- Prepares and submits documents related to import authorization for medicines on the MMDA website (Medicines and Medical Devices Agency), including quality control documents in collaboration with end beneficiaries.
- Prepares handover documents and monitors their signing.

- Ensures adequate supply of stationery and other necessary office items, maintains office inventory, and places orders to restock supplies.
- Translates official letters and other documents as needed.
- Provides verbal interpretation during meetings when necessary.
- Takes meeting notes, if required.
- Performs other administrative and logistical tasks needed for the Program and assigned by PCIMU staff.

IT Specialist for TB/HIV Program

- Manages and maintains equipment and software. Troubleshoots and resolves user issues.
- Installs new software and hardware for users.
- Sets up and manages local networks and centralized servers for application organization.
- Creates and manages database backups.
- Verifies and tests newly acquired equipment.
- Supports procurement processes by preparing technical specifications and tender documents for IT equipment. Assists in the distribution process of the equipment.
- Maintains the website www.ucimp.md.
- Develops reports and interfaces upon user request. Creates standard and custom reports. Extracts reports from databases.
- Provides on-the-job training and formal training through workshops and seminars on data entry.
- Fulfills tasks in accordance with all instructions and requirements from the Program Operational Manual and other PCIMU operational documents.

Driver

- Conducts routine technical servicing of PCIMU vehicles (including seasonal tire changes and car wash services) at authorized service stations.
- Completes the mandatory annual technical inspection for PCIMU vehicles.
- Completes and verifies the travel logs of PCIMU vehicles.
- Collects imported medicine samples from project beneficiaries and delivers them to the Medicines Agency for testing; after testing, delivers the samples to beneficiaries.
- Submits requests for importing unregistered medicines in the Republic of Moldova to the Medicines Agency.
- Travels to project beneficiaries to deliver/collect documents related to PCIMU activities, including handover-receipt documents, contracts, invoices, etc.
- Conducts monitoring visits within the country.
- Travels to PCIMU suppliers to collect delivery invoices.
- Travels to the servicing bank of the PCIMU, including the State Treasury, to submit/collect banking documents.
- Travels to the Ministry of Finance and Ministry of Health to submit/collect documents related to PCIMU activities.
- Undertakes other trips upon PCIMU request.
- Submits periodic activity reports on tasks performed according to the formats specified by the PCIMU.
- Performs other tasks per the POM as assigned by the Executive Director and other PCIMU staff.

Regarding the Bid Evaluation Committee for Procurements Organized by PCIMU

MINISTRY OF HEALTH OF THE REPUBLIC OF MOLDOVA

ORDER

Chisinau,

September 26, 2024,

No. 779

**Regarding the Procurement Evaluation Committee
Organized by the Public Institution "Coordination, Implementation and Monitoring Unit
of the Health System Projects"**

In order to carry out the activities of the National Programs for Tuberculosis Response and HIV/AIDS and Sexually Transmitted Infection Prevention and Control, aiming to optimize the procurement procedures organized by the Public Institution "Coordination, Implementation and Monitoring Unit of the Health System Projects" (PCIMU) from the Global Fund to Fight AIDS, Tuberculosis, and Malaria grants and other external and/or internal donors, in accordance with the provisions of the PCIMU Operational Manual, as well as in line with the Regulation on the Organization and Functioning of the Ministry of Health, approved by Government Decision No. 148/2021,

IT IS ORDERED:

1. The nominal composition of the Procurement Evaluation Committee organized by the Public Institution "Coordination, Implementation and Monitoring Unit of the Health System Projects" (hereinafter - the Committee) is approved, as detailed in the annex.
2. The Committee shall:
 - 1) Ensure the proper conduct of all stages of procurements organized by the PCIMU within projects funded by the Global Fund to Fight AIDS, Tuberculosis, and Malaria and other external and/or internal donors, in compliance with the provisions of national legislation and donor requirements, as stipulated in the PCIMU Operational Manual;
 - 2) Coordinate and approve the results of the evaluation of bids received during tenders for contracting goods and services (excluding consultancy services) with a value exceeding 50,000 Euros;
 - 3) Co-opt, when necessary, specialists from relevant fields and/or representatives of the National Coordination Council for National Programs on the Prevention and Control of HIV/AIDS, Sexually Transmitted Infections, and Tuberculosis Control.
3. The PCIMU Executive Director, in the case of contracts with an amount equal to or less than 50,000 Euros, shall ensure the procurement process is carried out according to the requirements of the PCIMU Operational Manual by establishing a Working Group as follows:
 - 1) PCIMU Executive Director, the head of the group;

- 2) Domain Specialist (representative of the beneficiary, depending on the component of the National TV or HIV Program, or another as applicable);
 - 3) PCIMU Project Coordinators, depending on components;
 - 4) PCIMU Procurement Specialist, depending on components, the secretary of the group.
4. Technical specifications, including quality and certification requirements for the goods and services subject to procurement organized by the PCIMU, as well as technical evaluations of received bids, shall be carried out by domain specialists from the beneficiaries' institutions responsible for implementing the financed activities, and/or other specialists as applicable. In drafting the Technical Specifications and evaluating the offers, specialists from various fields shall be co-opted as needed.
 5. Bid evaluations shall be performed by the Evaluation Committee and the Technical Working Groups of the beneficiaries, and will be based on the conformity of the bid with the technical specifications and quality criteria requested by the beneficiaries and included in the tender documents.
 6. In case of dismissal from the positions held by Committee members, responsibilities shall be assumed by newly appointed individuals in those positions without the issuance of a new order.
 7. The Ministry of Health and Social Protection Order No. 1091 of October 1, 2018, regarding the Procurement Evaluation Committee organized by the Public Institution "Coordination, Implementation and Monitoring Unit of the Health System Projects" is hereby repealed.
 8. The responsibility for overseeing the implementation of this order is assigned to Ms. Angela Paraschiv, State Secretary.

Minister

/Signature/

Ala Nemerenco

Procurement Evaluation Committee
Organized by the Public Institution "Coordination, Implementation and Monitoring Unit
of the Health System Projects"

| | | |
|----|--|--|
| 1 | Angela Paraschiv | State Secretary of the Ministry of Health, President of the Committee |
| 2 | Victor Burinschi | Executive Director of the Public Institution "Coordination, Implementation and Monitoring Unit of the Health System Projects" (PCIMU), Vice-President of the Committee |
| 3 | Angela Carp/ Cristina Chicu | Procurement Specialist for the HIV Component Procurement Specialist for the TB Component, PCIMU, Secretaries of the Committee |
| 4 | Mariana Gîncu | Head of the Public Health and Emergency Policies Directorate, Ministry of Health |
| 5 | Svetlana Popovici/ Victoria Petrica | HIV Program Coordinator, PCIMU / TB Program Coordinator, PCIMU |
| 6 | Gheorghe Corceag | Director of the Centralized Public Procurement Center for Health |
| 7 | Irina Barbiros | Head of the Medical Directorate, National Penitentiary Administration, Ministry of Justice of the Republic of Moldova |
| 8 | Serviu Vasilița | Director of the PMSI "Toma Ciorba" Clinical Hospital of Infectious Diseases, for HIV Component Procurements |
| 9 | Iurie Climașevschi | Coordinator of the National Program for HIV/AIDS and STI Prevention and Control, for HIV Component Procurements |
| 10 | Doina Rusu | Director of the PMSI "Chiril Draganiuc" Phthisiopneumology Institute, for TB Component Procurements |
| 11 | Valentina Vilc | Coordinator of the National Tuberculosis Response Program, for TB Component Procurements |
| 12 | Ludmila Untura | League of People Living with HIV in the Republic of Moldova |

ACCOUNTING POLICY

of the Public Institution "Coordination, Implementation and Monitoring Unit of the Health System Projects"

1. General Provisions:

The Public Institution "Coordination, Implementation and Monitoring Unit of the Health System Projects" (hereinafter referred to as PCIMU) was established based on Government Decision no. 391 of April 19, 2000, legal address 18A T. Ciorba Street, Chisinau, MD-2004, Moldova, fiscal code: 1009600018430.

The Coordination, Implementation and Monitoring Unit of the Health System Projects is an autonomous, non-commercial, and non-profit organization, with the obligation to submit reports, including financial reports, to the Ministry of Finance and the Ministry of Health.

The purpose of PCIMU is to ensure the efficient implementation of health projects by managing, monitoring, and coordinating their implementation in accordance with the requirements of international organizations and the Ministry of Health.

Financial resources are formed from:

- a) resources allocated by external development partners to support the PCIMU activities;
- b) donations from foreign and domestic donors; c) other legal sources.

PCIMU's resources are reflected in its bank accounts, in both national currency and foreign currency, and are used in accordance with the annual budget coordinated with external development partners and approved by the Ministry of Finance.

Unused funds from the current year are not subject to sequestration but are carried over to the following year for use according to the approved budget for that year.

2. General Rules for Organizing Accounting

2.1. PCIMU's accounting is maintained based on:

- Accounting and Financial Reporting Law no. 287 of December 15, 2017;
- National Accounting Standards (NAS), approved by the Minister of Finance's Order no. 118 of August 6, 2013, with amendments and additions;
- The General Chart of Accounts, approved by the Minister of Finance's Order no. 119 of August 6, 2013, with amendments and additions;
- Methodological Guidelines on the peculiarities of accounting in non-commercial organizations (Methodological Guidelines), approved by the Minister of Finance's Order no. 188 of December 30, 2014;
- Other normative acts (Item 6 of Methodological Guidelines).

2.2. Accounting is maintained by the Chief Accountant, who reports directly to the PCIMU Executive Director (Article 18 of the Accounting and Financial Reporting Law).

- 2.3.** The responsibility for maintaining accounting and preparing financial statements lies with the PCIMU Executive Director (Article 18, paragraph (2) of the Accounting and Financial Reporting Law).
- 2.4.** The PCIMU keeps its accounting using a double-entry accounting system and prepares full financial statements (Article 5, paragraph (5) of the Accounting and Financial Reporting Law) and uses the 1C software, version 7.7.
- 2.5.** The PCIMU records accounting elements based on the accrual accounting system (Article 6, letter (b) of the Accounting and Financial Reporting Law, item 9, subitem 1 of the Methodological Guidelines).
- 2.6.** The PCIMU uses standardized primary document forms, as well as self-developed forms (Article 11, paragraph (4) of the Accounting and Financial Reporting Law), which are presented in Annex 1.
- 2.7.** Primary documents are prepared in electronic format, and when necessary, in paper format (Article 11, paragraph (5) of the Accounting and Financial Reporting Law).
- 2.8.** The responsibility for preparing and signing primary documents and accounting registers lies with the Chief Accountant.
- 2.9.** The Chief Accountant is prohibited from accepting documents for execution regarding economic transactions that contravene legislative acts and other normative acts, and must inform the Executive Director of the Unit in writing. Such documents are only accepted for execution with additional written instructions from the Executive Director of the Unit, who will bear the responsibility for this.
- 2.10.** Cash, bank, and settlement documents are signed by the Executive Director of the Unit and the Chief Accountant (Article 11, paragraph (13) of the Accounting and Financial Reporting Law).
- 2.11.** Economic transactions are recorded based on the General Chart of Accounts, approved by the Minister of Finance's Order no. 119 of August 6, 2013.
- 2.12.** The PCIMU uses accounting register forms according to the 1C accounting software, incorporating the mandatory elements stipulated in the Accounting Law (Article 15, paragraph (2) of the Accounting and Financial Reporting Law).
- 2.13.** The PCIMU prepares accounting registers in electronic form and prints them on paper upon request from authorized bodies (Article 15, paragraph (2) of the Accounting and Financial Reporting Law).
- 2.14.** The mandatory accounting register of the Unit is the trial balance.
- 2.15.** The reporting period coincides with the calendar year (Article 24, paragraph (1) of the Accounting and Financial Reporting Law).
- 2.16.** Financial statements are signed by the Executive Director of the Unit (Article 31, paragraph (1), Article 18, paragraph (2) of the Accounting and Financial Reporting Law).

2.17. Financial statements are prepared in electronic form or, if necessary, on paper (Article 33, paragraph (1) of the Accounting and Financial Reporting Law).

2.18. Upon recognizing/receiving and using special-purpose foreign currency resources, as well as at the time of reporting (preparing financial statements), favorable or unfavorable foreign exchange differences may arise related to foreign currency current accounts, receivables, and payables associated with special-purpose resources, and these are recorded at the time of the transaction and at the reporting date.

2.19. Accounting errors are corrected through reversing and supplementary accounting entries, along with the drafting of accounting notes (Item 33 of the NAS “Accounting Policies, Changes in Accounting Estimates, Errors, and Subsequent Events”).

2.20. The method for correcting errors depends on the period of occurrence and the period of detection:

- An error committed and detected in the same reporting period is corrected through adjustment entries in the month when the error was detected;
- An error committed in the current reporting period and detected after the end of this period but before the financial statements are signed is corrected through adjustment entries for the last month of the period;
- An error committed in any previous reporting period and detected after the end of the current reporting period but before the financial statements are signed is corrected through adjustment entries for the last month of the current reporting period.

2.21. The PCIMU corrects errors committed and detected in the current reporting period as follows:

- In the case of detecting errors in the correspondence of accounting accounts – the erroneous entry is canceled by reversal, with the simultaneous drafting of the correct accounting entry;
- If the erroneously recorded amount is greater than the correct amount – the difference is canceled by reversal;
- If the accounting entry is missing – the corresponding accounting entry is made;
- If the erroneously recorded amount is smaller than the correct amount – the difference is reflected through a supplementary accounting entry in the same account correspondence.

2.22. The PCIMU corrects errors made in previous management periods as follows:

- In the case of discovering an error that leads to the appearance of profit in previous periods, it is recorded as an increase in receivables or other assets, a decrease in liabilities, depreciation of fixed and/or current assets, along with an increase in corrections to the results of previous periods;
- In the case of discovering an error that leads to the appearance of losses in previous periods, it is recorded as a decrease in corrections to the results of previous periods, along with a decrease in receivables or other assets, an increase in liabilities, depreciation of fixed and/or current assets.

2.23. Correcting errors made in previous management periods does not result in modifying or re-presenting the financial statements of previous years, nor does it require correcting the comparative information presented in the financial statements of the current management period. If the PCIMU makes a significant error, corrected comparative information through retrospective

restatement is only presented in the notes to the financial statements if the effect of the restatement is significant.

2.24. The PCIMU applies fuel and lubricant consumption standards, as well as tire usage and operating standards for vehicles, based on the orders of the Ministry of Transport and Road Management of the Republic of Moldova No. 172 of 09.12.2005 and No. 124 of 29.07.2005. In cases where certain standards for vehicles are not provided, self-developed and approved standards are established based on the technical norms of transport vehicles (Article 32, paragraph (1) of the Accounting Law).

2.25. The accountant ensures the control and reflection of all economic transactions in the accounting records, the presentation of operational information, and the drafting of financial reports within the established deadlines. They are responsible for complying with the methodological principles for organizing accounting.

2.26. The financial reports of the Unit, except for the Cash Flow Report, are prepared based on accrual accounting.

3. Accounting Procedures for which Normative Acts Provide Different Options:

3.1. For fixed assets purchased from the Global Fund for TB/AIDS control, the following provisions apply:

- The significance threshold for recognizing fixed assets is equal to or exceeds the equivalent of 2,500 USD in Moldovan Lei at the BNM exchange rate on the purchase date;
- If the aggregate cost of fixed assets of similar nature, function, and useful life exceeds the 2,500 USD threshold for a particular transaction or during the implementation period of the donor's grant, these must be recorded as fixed assets. This applies to items such as laptops, IT equipment, cameras, projectors, and/or mobile phones, and any other goods designated by the donor, even if the individual cost or value is below 2,500 USD;
- The useful life cannot be shorter than the implementation period of the "Tuberculosis Control and AIDS Mortality Reduction Program in the Republic of Moldova";
- The ownership title of all fixed assets belongs to the PCIMU, which hands them over to the final beneficiaries under a loan agreement;
- The property title may be transferred to the borrower after the completion of the Program's implementation period, according to the Global Fund's instructions. The transfer of the property title before the completion of the Program's implementation period can only occur with the Global Fund's approval.

3.2. Intangible assets and fixed assets are reflected in the balance sheet at their acquisition cost, reduced by the accumulated depreciation/wear and tear (§ 20 of SNC 13, § 29 of SNC 16).

3.3. Depreciation of intangible assets and wear and tear of fixed assets is calculated using the straight-line method (§ 43 of SNC 13, § 47 of SNC 16).

3.4. Prepaid expenses and revenues are recognized evenly throughout the period to which they are attributed (§ 92 of the Conceptual Framework).

3.5. The PCIMU does not form provisions (§ 58 of SNC 5).

3.6. Special-purpose assets are accounted for using the accrual basis (§ 15 of Methodological Guidelines).

4. Accounting Procedures:

4.1. Special-purpose assets used for purchasing inventories are accounted for as:

- Current expenses (at the cost of consumed inventories, produced and consumed goods);
- Current revenues (at the cost of unused inventories and unfinished goods) (§ 21 of Methodological Guidelines).

4.2. Special-purpose assets are recognized when there is reasonable certainty that:

- 1) the assets will be received by the PCIMU;
- 2) the conditions for using these assets will be met;
- 3) the value of the assets can be reliably determined.

4.3. Special-purpose assets to be received are recorded as an increase in receivables and special-purpose funding and receipts, and when the assets are actually received, they are recorded as an increase in assets and a decrease in receivables.

4.4. The initial evaluation of special-purpose assets is based on the form (monetary or non-monetary) in which they were received. Monetary assets are valued at their nominal value, while non-monetary assets are valued at their acquisition cost.

4.5. Special-purpose assets used to cover/offset current expenses are simultaneously recorded as:

- 1) an increase in the expenses related to special-purpose assets and liabilities;
- 2) a decrease in special-purpose funding and receipts, and an increase in revenues related to special-purpose assets.

4.6. The use of special-purpose assets for purchasing current assets is recorded as a decrease in special-purpose funding and receipts and an increase in:

- 1) revenues related to special-purpose assets - at the value of used inventories;
- 2) deferred revenues - at the value of unused inventories and advances.

4.7. In the case of recognition/receipt and use of special-purpose assets in foreign currency, as well as at the reporting date (drafting of financial statements), foreign exchange gains or losses may arise. These are recorded as an increase or decrease in special-purpose funding and receipts. These differences relate to cash holdings and foreign currency current accounts, deposit accounts, receivables, and payables related to special-purpose assets, and are recorded both at the time of the transaction and at the reporting date. Contributions and other donations from the founders and members of the association are recognized using the cash method (§ 34 of Methodological Innovations).

4.8. The initial recognition of fixed assets is carried out on objects whose classification can be independently determined.

4.9. The initial valuation of each item is performed at its acquisition cost, according to the National Accounting Standards.

4.10. The transfer to use of intangible and tangible fixed assets received/purchased from special-purpose funds is recorded as a decrease in special-purpose financing and receipts and an increase in the fixed asset fund.

4.11. The calculation of depreciation of fixed assets acquired from special-purpose funds is recorded as a decrease in the fixed asset fund and an increase in depreciation.

4.12. In the case of modernization or reconstruction of intangible and tangible fixed assets, subsequent costs are accounted for based on the general rules established in the National Accounting Standards.

4.13. The disposal of fixed assets before the expiration of their useful life and their transfer to beneficiaries free of charge can only occur with the approval of the Global Fund and is recorded as:

- 1) A concurrent decrease in depreciation and fixed assets - equivalent to the depreciation amount;
- 2) A concurrent decrease in the fixed asset fund and fixed assets - equivalent to the book value of the fixed assets.

4.14. The assets obtained from the disposal of fixed assets are valued at their net realizable value and are reflected as a concurrent increase in inventory and income related to funding/receipts.

4.15. Expenses related to the disposal of fixed assets are recorded as an increase in expenses related to funding sources and an increase in current liabilities or a decrease in inventories and other current assets.

4.16. Revenues and expenses related to statutory activities are recognized based on accrual accounting (§ 40 of Methodological Guidelines).

4.17. The result of statutory economic activities (surplus or deficit) is settled by increasing or decreasing the self-financing fund (§ 41 of Methodological Guidelines).

4.18. Expenses and revenues related to special-purpose funds are recognized and recorded concurrently in the same period and in the same amount.

4.19. PCIMU's activity expenses are accounted for in accordance with the budget lines approved for each grant or project separately and according to the expense estimates established by the management for each fiscal year.

4.20. Unforeseen expenses within project budgets are not allowed.

4.21. The accounting of expenses is based on supporting documents approved by the Executive Director. At the end of the year, a comparative situation of operational expenses is determined

5. Financial Statements

5.1. Financial statements are presented according to the provisions of the Accounting and Financial Reporting Law no. 287 of December 15, 2017.

5.2. When financial statements cover a period longer or shorter than one year, the following must be disclosed:

- 1) The period covered by the financial statements;
- 2) The reason for establishing a reporting period longer or shorter than one year;
- 3) The fact that the information in the financial statements is not fully comparable.

5.3. The financial statements are prepared in accordance with the forms and include:

- 1) The balance sheet;
- 2) The income and expenses statement;
- 3) The statement of changes in financial sources;
- 4) Explanatory notes to the financial statements.

5.4. The financial statements are prepared based on accounting information after reflecting the results of inventorying, according to the Inventory Regulations.

5.5. Errors detected in the drafting of financial statements are corrected in accordance with the National Accounting Standards “Accounting Policies, Changes in Accounting Estimates, Errors, and Subsequent Events.”

5.6. The drafting and presentation of financial statements will follow these stages:

- 1) Performing preliminary work, such as: general inventory of accounting items, settlement of accrued expenses and revenues, determination and reflection of foreign exchange differences, drafting of correcting entries, determination of the current portion of fixed assets and long-term liabilities, etc.;
- 2) Completing the financial statement forms;
- 3) Preparing the explanatory note to the financial statements;
- 4) Approval, signing, and presentation of the financial statements;
- 5) Reforming the balance sheet.

Annexes to the Accounting Policies

Annex 1: “Forms of Primary Documents Prepared by the PCIMU” – Includes the primary documents prepared by the PCIMU independently, which must contain the mandatory elements provided in Article 19 of the Accounting Law. The primary documents prepared will contain the following mandatory elements:

- § Document name and number;
- § Date of drafting;
- § Name, address, IDNO (tax code) of the Association;
- § Name, address, IDNO (tax code) of the document recipient, and for individuals – personal code;
- § Content of the economic transactions;
- § Quantitative and monetary standards in which the economic transactions are expressed;
- § Position, name, surname, and signature, including digital, of the persons responsible for the execution and registration of the economic transactions.

Annex 2 „ List of Positions of Persons Responsible for Preparing and Signing Primary Documents”:

| Position Title | Primary Documents |
|---|---|
| PCIMU Executive Director | Cash, bank, and settlement documents (invoices, fiscal invoices, purchase documents for goods, etc.), minutes of receiving and transferring fixed assets, minutes of writing off consumed stock |
| PCIMU Financial Specialist and Chief Accountant | Cash, bank, and settlement documents (invoices, fiscal invoices, purchase documents for goods, etc.), attendance tables for administrative and service personnel of the entity |

Annex 3 Work Chart of Accounts

| Nr. | Account Title | Recommended Subaccount Title |
|------------|---|--|
| 1. | 111 “Intangible Assets” | Intangible Assets Related to Statutory Economic Activities |
| | | Intangible Assets Related to Funds |
| 2. | 112 “Intangible Assets in Progress” | Intangible Assets in Progress Related to Statutory Economic Activities |
| | | Intangible Assets in Progress Related to Funds |
| 3. | 113 “Amortization of Intangible Assets” | Amortization of Intangible Assets Related to Statutory Economic Activities |
| | | Amortization of Intangible Assets Related to Funds |
| 4. | 121 “Assets in Progress” | Tangible Assets in Progress Related to Statutory Economic Activities |
| | | Tangible Assets in Progress Related to Funds |
| 5. | 122 “Land” | Land Related to Statutory Economic Activity |
| | | Land Related to Funds |
| 6. | 123 “Tangible Fixed Assets” | Tangible Fixed Assets Related to Statutory Economic Activities |

| | | Tangible Fixed Assets Related to Funds |
|-----|---|--|
| 7. | 124 “Depreciation of Tangible Fixed Assets” | Depreciation of Tangible Fixed Assets Related to Statutory Economic Activities |
| | | Depreciation of Tangible Fixed Assets Related to Funds |
| 8. | 229 “Other Short-Term Receivables” | Receivables Related to Special-Purpose Funds |
| | | Receivables Related to Membership Fees |
| | | |
| 9. | 251 “Current Prepaid Expenses” | Current Expenses Allocated Among Funding Sources |
| | | |
| 10. | 342 „Subsidies” | Fixed Assets Fund |
| | | Self-Financing Fund |
| | | Other Funds |
| 11. | 423 „Special-Purpose Funding and Receipts” | Budgeted Special-Purpose Financing |
| | | Grants |
| | | Financial and Technical Assistance |
| | | Donations |
| | | Contributions from Founders and Members of the Organization |
| | | Other Special-Purpose Financing and Receipts |
| 12. | 515 „Current Deferred Revenues” | Deferred Revenues Related to Unutilized Inventories and Advances Provided |
| 13. | 539 „Other Short-Term Liabilities” | Budgeted Special-Purpose Financing |
| | | Grants |
| | | Financial and Technical Assistance |
| | | Donations |
| | | Contributions from Founders and Members of the Organization |
| | | Other Special-Purpose Financing and Receipts |
| 14. | 611 „Sales Revenues” | Revenues from Statutory Economic Activities |

| | | |
|-----|---|---|
| 15. | 612 „Other Operational Revenues” | Revenues from Utilized Special-Purpose Funds |
| | | Revenues from Other Statutory Activities |
| | | Revenues from Contributions by Founders and Members of the Organization |
| 16. | 711 „Cost of Sales” | Expenses Related to Statutory Economic Activities |
| | 714 „Other Operational Expenses” | Expenses Related to Utilized Special-Purpose Funds |
| | | Expenses Related to Other Statutory Activities |
| | Off-Balance Sheet Accounts: | |
| 17. | 926 „Assets Not Owned by the Non-Commercial Organization” | Assets Held in Custody Assets Temporarily Held for Use Assets Designated for Gratuitous Transfer to Other Beneficiaries |

* The annexes to the accounting policies are of a recommendatory nature and may be approved through separate orders (decisions).

APPROVED:
By Order No. 010433/InC-24 of the
PCIMU Executive Director
Dated "22" July 2024

CODE OF ETHICS AND PROFESSIONAL CONDUCT

1. General Provisions

The Code of Ethics and Professional Conduct (hereinafter referred to as the Code) outlines the fundamental principles and rules of conduct, the rights, obligations, and responsibilities of employees, as well as specific restrictions and requirements for them. It includes professional conduct norms, complaints, harassment, and other provisions essential to defining the ethics of PCIMU Employees.

The Code aims to establish conduct standards for PCIMU employees, ensure better governance for achieving the public interest, contribute to the prevention and elimination of corruption, and foster a climate of trust among PCIMU employees.

The conduct standards outlined in the Code are mandatory for all PCIMU employees.

Regardless of their position, PCIMU employees must adhere to the following principles in exercising their duties: legality, impartiality, independence, professionalism, and loyalty. The PCIMU ensures that its employees are aware of the appropriate standards of ethical behavior and provides additional recommendations on ethical matters that may arise from the specific activities of the PCIMU.

2. Principles and Rules of Conduct

In performing their functional duties, PCIMU employees are guided by the following principles:

- a) Legality;
- b) Impartiality;
- c) Independence;
- d) Professionalism;
- e) Loyalty.

Legality – The employee is obligated to strictly comply with the Constitution and the normative acts governing the PCIMU activities, without exceeding legal norms, work discipline, or job responsibilities.

An employee who believes they are being asked or forced to act unlawfully or contrary to conduct norms must report this to their superiors.

Impartiality – The employee is obligated to make decisions and take actions impartially, non-discriminatorily, and fairly, without giving priority to any individual or group based on race, nationality, ethnic origin, language, religion, gender, opinion, political affiliation, wealth, or social origin.

The employee must demonstrate respect, exacting standards, fairness, and politeness in interactions with service beneficiaries, as well as with their superiors, colleagues, and subordinates.

Independence – The employee's political affiliation must not influence their behavior or decisions, nor the decisions and actions of the institution.

Professionalism – The PCIMU employee is obligated to perform their duties with responsibility, competence, efficiency, promptness, and fairness. They are accountable for fulfilling their responsibilities to their direct supervisor, their hierarchical superior, and the institution.

Loyalty – The PCIMU employee is obligated to serve the institution in good faith and refrain from any act or deed that could damage the institution's image, prestige, or legal interests.

3. Obligations and Responsibilities

3.1. Employee Obligations

The fundamental obligations of PCIMU employees are regulated by the provisions of the legislation applicable to the institution's field of activity. In addition to legislative acts, PCIMU employees must comply with the obligations stipulated in the institution's internal regulations.

The employee is obligated to:

- a) respect and use the established work schedule efficiently;
- b) use working hours and institutional property solely for activities related to their assigned duties;
- c) be honest, exhibit civilized behavior toward citizens while performing their duties, and demonstrate loyalty to the institution, objectivity, and impartiality;
- d) refrain from being influenced by personal interests or political pressures while fulfilling their responsibilities;
- e) maintain confidentiality of citizens' personal data and other information they become privy to during the exercise of their duties;
- f) maintain a decent dress code that reflects respect for citizens and colleagues, avoiding any behavior or attire that could tarnish the institution's image;
- g) perform their duties in accordance with their job description;
- h) execute all tasks assigned by their hierarchical superiors, provided they do not contradict legal provisions;
- i) report to their immediate supervisor or higher authority within three days regarding any attempts or acts of corruption, violations of legal norms regarding conflicts of interest, or other legal breaches.

3.2. Prohibited Actions for Employees:

Employees are prohibited from:

- a) Using institutional assets for personal activities, such as publishing, teaching, research, or other legally permissible pursuits;
- b) Requesting, receiving, or accepting gifts, valuables, or services related to their job duties;
- c) Engaging in activities that could lead to conflicts of interest;
- d) Using their position for private gain or suggesting remuneration for performing any job duties;
- e) Participating in fundraising for political parties or other socio-political organizations;
- f) Using administrative resources to support electoral competitors;

- g) Displaying items bearing the logos or names of political parties or their candidates within the institution;
- h) Promoting any political party at the workplace;
- i) Creating or contributing to the establishment of political party subdivisions within the Institution;
- j) Smoking in areas where it is prohibited;
- k) Arriving at work under the influence of alcohol or narcotics, or consuming such substances during working hours;
- l) Using offensive language towards citizens and colleagues;
- m) Exhibiting rude behavior while performing job duties.

3.3. Employee Responsibility

Employees are held accountable for illegal actions in accordance with the provisions of the law.

Damages caused by an employee's illegal actions must be remedied as stipulated by legal regulations.

Disciplinary sanctions and their application are established in accordance with labor legislation

Gifts and Benefits

Employees are prohibited from requesting or accepting gifts, services, favors, or other benefits intended personally for themselves, their family, relatives, or friends, which might influence their impartiality in fulfilling their duties or be perceived as a reward for their work-related responsibilities.

Employees may accept tokens of attention and symbolic souvenirs, in accordance with universally recognized norms of courtesy and hospitality, provided their value does not exceed the limits set by applicable legislation.

If an employee is offered an undue advantage, they must take the necessary steps to protect themselves:

- a) refuse the undue advantage;
- b) attempt to identify the person making the offer;
- c) secure witnesses, such as colleagues;
- d) document the incident in detail;
- e) report the attempt immediately to their supervisor.

4. Workplace Relationships

Ethics and integrity are two distinct concepts that must be clearly understood.

Ethics refers to the codification of standards that establish the moral conduct rules to be applied both in general and in relation to the specific activities of a public entity.

Integrity refers to the overall behavior of all employees within an entity when they engage in specific activities or in the decision-making process in accordance with the established ethical standards.

An employee cannot demonstrate integrity if they are not clearly aware of the ethical standards that must be applied.

The leader must exhibit behavior that fosters management based on trust. The trust model will mobilize the subordinates' activities to a higher level of performance. The leader must observe

the capabilities of their subordinates and appreciate them as such, involving them in problem-solving, encouraging them, and inspiring confidence in themselves and the future. Every leader is put in a position to criticize their subordinates, and therefore, is obliged to intervene when one or more subordinates make mistakes that harm the institution.

Employees must possess an appropriate level of personal and professional integrity and must be aware of the importance of the activities they carry out.

In such circumstances, critical intervention must be constructive. Even routine control exercised by the leader must be carried out with calm to be effective, considering that the "judgment" applied must follow the same principle for all, without favoritism.

A fundamental aspect is not to criticize employees without also suggesting ways for them to correct their mistakes. An analytical discussion will be successful if it avoids the use of coercive factors.

All employees must be responsible for informing their superiors about issues related to operations, cases of non-compliance with the Code of Ethics, and other violations or illegal actions.

5. Complaints. Harassment. Resolution of Ethical Conflicts

5.1 Complaints

All complaints will be listened to with understanding and seriousness, being examined immediately and thoroughly. As a result of the examination of the complaints, appropriate measures will be applied to the responsible individuals.

An employee directly involved in a process that encounters conflicting actions must demonstrate appropriate behavior in line with the professional conduct norms outlined in this Code, so as not to harm the institution's image. The employee's actions will be as follows:

- a) remain calm, show kindness, and refrain from interrupting or contradicting the opponent;
- b) address the person in a mild tone and not an arrogant one, avoid raising their voice, and not use offensive language;
- c) not take it upon themselves to educate the person regarding good manners;
- d) coordinate the actions to be undertaken to resolve the situation, thank the individual for bringing the issue to the employee's attention, and assure them that prompt measures will be taken;
- e) in unforeseen situations, including conflicts, invite their direct supervisor or the head of the structural division, informing the service recipient in advance with the words: *"For the resolution of this issue, a decision from management is required. Just a moment, I'll clarify immediately..."*

5.2. Harassment

The institution's management will not tolerate any form of harassment. All harassment claims will be investigated promptly and objectively. Harassment is a disciplinary offense. All complaints, whether verbal or official, will be examined confidentially.

At its core, harassment is an unacceptable and offensive behavior based on a person's sex or race.

Forms of harassment (which can apply equally to women and men):

- a) insults or mockery;
- b) indecent, familiar, or suggestive behavior;
- c) verbal or physical threats;
- d) racist jokes or remarks;
- e) dissemination of racially offensive materials;
- f) isolation or unwillingness to cooperate.

Leaders at any level are responsible for ensuring the institution's policy in this regard. The leader must take preventive actions to avoid harassment cases and take prompt action to counteract unacceptable behavior when detected. The leader must act appropriately.

5.3 Resolution of Ethical Conflicts

In carrying out their professional activities, employees may face situations that lead to ethical conflicts. These conflicts can range from minor dilemmas to serious cases of fraud or other similar illicit activities. Employees must remain vigilant and attentive to factors that may lead to ethical conflicts. Disagreements between an employee and another individual do not, in themselves, constitute an ethical issue. However, the facts and circumstances of each specific case must be examined by the involved parties.

There are factors that can influence ethical conflicts, especially when employees' responsibilities conflict with internal or external demands. Therefore:

- a) there may be a danger of pressure from a leader or a person in a position of responsibility. Such pressure may also arise from family or personal relationships;
- b) an employee may be asked to act contrary to their professional duties;
- c) contradictions may arise between the employee's management and the requirements of this Code;
- d) conflicts of interest may also arise in the case of publishing erroneous information that benefits the service recipient, which may or may not benefit the employee.

In such cases, it is essential to discourage relationships or interests that may compromise the employee's honesty, and management from the institution and the relevant division must intervene in support of the employee.

In applying professional conduct norms, employees may face difficulties in identifying unethical behavior or resolving ethical conflicts.

6. Conflict of Interest and Protective Measures

6.1 Conflict of Interest

Conflict of interest refers to a situation in which an employee must make a decision, participate in making a decision, or take actions in the course of their duties that influence or may influence their personal interests.

Employees have the obligation to avoid any situation that may generate a conflict of interest. The procedure for declaring and resolving conflicts of interest is regulated by the legislation concerning conflicts of interest.

6.2 Protective Measures

An employee who, in good faith, reports corrupt acts and related behaviors, corrupt behaviour, as well as violations of legal obligations regarding conflicts of interest, will benefit from the following protective measures, which may be applied separately or cumulatively as follows:

- a) the presumption of good faith until proven otherwise;
- b) confidentiality of personal data.

For good faith reporting as mentioned in paragraph (1), the employee cannot be subject to disciplinary action.

7. Violation of Conduct Rules

Any behavior or action that may be considered a violation of this Code must undergo a comprehensive and impartial examination. Each violation will be analyzed individually and in detail, following all applicable legal procedures. Deviation from the provisions of the Ethical Code may lead to disciplinary measures against the employee, ranging from a verbal or written warning to dismissal, in the case of violations.

8. Dress Code

In performing their duties, employees are obligated to respect the image of a public institution, promoting behavior and appearance through seriousness, decency, and respect towards colleagues and citizens they interact with. Employees are recommended to adopt a sober and formal dress code, in accordance with ethical standards, preferring a classic style suitable for public institutions.

Wearing clothing with racist, sexual, immoral, or suggestive prints, and transparent garments displaying slogans, descriptions, or graphic representations with unconventional creatures, or damaged, sloppy, or worn-out clothes is prohibited. Footwear must be comfortable and appropriate, without being extravagant. Women and young ladies are prohibited from wearing skirts or dresses shorter than a palm above the knee, as well as excessively low-cut or short blouses. Also, excessive use of cosmetics and jewelry is prohibited.

Access to the PCIMU premises is allowed:

- a) in casual attire on Fridays and the eve of holidays;
- b) in sportswear on Saturdays or Sundays, when mass cultural events or sports competitions are scheduled, as well as actions foreseen by the Government.

Employees representing the PCIMU at conferences, meetings, or business trips are required to dress in a manner that does not harm the institution's image.

9. Conduct Guidelines for Telephone and Email Communication

In the case of telephone conversations, the employee must adhere to the following criteria:

- a) begin the conversation by introducing themselves (greeting, full name, position);
- b) in the event of a wrong number or incorrect connection, an apology must be made before hanging up the phone;
- c) appropriate attention must be given to the voice during the phone conversation. The tone and modulation of the voice are decisive for conducting an efficient and civilized conversation. The discussion should be to the point, concise, with a moderate voice, at a short distance from the receiver and at an equal partner's position;
- d) special attention must be paid to the interlocutor. No simultaneous conversations should take place with others who may be in the office;
- e) if the connection is interrupted, the person who initiated the conversation must restore it;
- f) if there are visitors in the office, the phone should only be answered if it is truly urgent, and only after apologizing to the visitor;
- g) if the employee is a visitor in the supervisor's office and the supervisor is urgently called by phone, the employee should leave the room to avoid disturbing them, and if the

supervisor accepts their presence, the employee should wait quietly until the phone conversation ends.

Email communication should comply with the following basic rules:

- a) the “subject” field must always be completed in written messages. The subject should briefly describe the message in 3-4 words;
- b) the sent message should contain appropriate greetings and polite closing phrases at the end of the text. The absence of greetings such as "Good day" and "Thank you" signals a lack of politeness and professionalism on the part of the sender;
- c) special attention must be given to the content and spelling of the written message (consistent font style, paragraph alignment, appropriate spacing in longer messages). Avoid writing messages using only uppercase or lowercase letters. Abbreviations and emoticons should be avoided in official written communication;
- d) written messages should be answered promptly and concisely, showing respect for the sender;
- e) messages must be signed, containing contact details to facilitate further communication with the recipient.

10. Final Provisions

11.1 This code is uniform for the PCIMU, and its provisions must be adhered to by all employees.

11.2 Violating this code may lead to legal consequences, with negative effects on professional career, through the application of disciplinary measures.

11.3 If there is evidence that the actions committed by employees meet the elements of a criminal offense, their leaders will report the matter to the competent legal authorities.

Annex
To the PCIMU Code of Ethics
and Professional Conduct

L I S T of employees acknowledged with the Code of Ethics and Professional Conduct

| Nr | Name, surname of the employee | Position held | Date of acknowledgement of the Code of Ethics | Signature |
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Monitoring and Evaluation Plan

**Global Fund Grant to Fight AIDS, Tuberculosis, and Malaria / MDA-C-PCIMU
TB/HIV Control Project, 2024-2026
(1st January 2024 – 31st December 2026)**