TECHNICAL ASSISTANCE DISBURSEMENT HANDBOOK

JULY 2020

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FOREWORD

The Technical Assistance Disbursement Handbook (Handbook) provides guidance on disbursement arrangements for technical assistance (TA) financing provided or administered by the Asian Development Bank (ADB).

This Handbook is intended to serve as a reference guide for ADB staff and TA stakeholders—consultants, executing agencies, cooperating institutions, cofinanciers, suppliers, and other contracting parties—in designing and operating TA disbursement activities to ensure efficient and effective project implementation.

This Handbook incorporates reforms and changes in organization, policies, and procedures related to TA projects, since 2010. Such changes include ADB's Technical Assistance Claims Partner (TACP) portal introduced in 2018 to enable online submission and processing of TA claims. Additionally, the Handbook is streamlined and restructured so all users can easily follow it.

The Handbook is available electronically on the ADB website:
<https://www.adb.org/documents/technical-assistance-disbursement-handbook>.

The Controller's Department will amend the Handbook from time to time, to reflect further changes in TA disbursement administration policies and practices.

ABBREVIATIONS

ADB	Asian Development Bank
APF	Advance Payment Facility
APFS	audited project financial statements
BIC	Bank Identifier Code
CMS	Consultant Management System
CTL	Controller's Department
CTLA	Controller's Department, Loan Administration Division
CTLA-TA	Controller's Department, Loan Administration Division – Technical Assistance Section
DMC	developing member country
EA	executing agency
IA	implementing agency
KSTA	knowledge and support technical assistance
NTP	notice to proceed
OAI	Office of Anticorruption and Integrity
OM	Operations Manual
MOU	memorandum of understanding
PAI	Project Administration Instructions
RRP	Report and Recommendation of the President
RETA	regional technical assistance
SOE	statement of expenditures
SSTA	small-scale technical assistance
SDPF	Sustainable Development Partner Funds Division
SWIFT	Society for Worldwide Interbank Financial Telecommunication
TA	technical assistance
TACP	Technical Assistance Claims Partner (portal)
TAFA	technical assistance framework agreement
TAIS	Technical Assistance Information System
TAS	transaction advisory services
TASU	Technical Assistance Supervising Unit
TRTA	transaction technical assistance

THE HANDBOOK

Purpose

- 1.1. The Handbook is intended to familiarize executing agencies (EAs) or implementing agencies (IAs), cooperating institutions,¹ consultants, service providers, suppliers, and others,² as well as ADB staff with the procedures for disbursing technical assistance (TA) grants.

Applicability

- 1.2. This Handbook covers the policies and procedures of ADB for disbursing TA grants,³ funded in whole or in part from ADB's Special Funds resources, as well as from external funding sources administered by ADB, except when ADB and the relevant cofinancier agree otherwise.
- 1.3. "Consulting services" in this Handbook refer to services contracted to help prepare, implement, and/or operate projects and to carry out TA activities. The terms "consultant," "consulting firm," "service provider," "supplier," and "knowledge partner," as used in this Handbook, refer to any private or public entity with the capacity to provide consulting services.⁴ Reference to the term "TA project" in this Handbook includes programs, projects, transactions, and facilities financed with TA grants.
- 1.4. The Handbook should be used in conjunction with TA documents (para. 2.10) and relevant ADB policies and guidelines.⁵ This Handbook does not provide comprehensive guidance on all documents, policies, and procedures that are referenced. Therefore, readers should refer to the relevant source documents.
- 1.5. This Handbook supersedes all previous handbooks and guidelines on TA disbursement and takes effect immediately. However, this Handbook does not override specific arrangements stipulated in TA agreements or contracts.

¹ Cooperating institutions include government-constituted bodies, regional and international organizations, and training institutions.

² "Others" include any entity or individual other than those previously mentioned, who are entitled to receive TA funds, pursuant to an agreement or a contract.

³ TA financed by loans is disbursed in accordance with ADB Loan Disbursement Handbook, 2017, as amended from time to time. <https://www.adb.org/sites/default/files/adb-loan-disbursement-handbook-2017.pdf>.

⁴ Such entities may include international and national consulting firms, engineering or construction firms, management firms, procurement agents, auditors, United Nations (UN) agencies and other multilateral organizations, universities, research institutions, government agencies, civil society organizations and nongovernment organizations, when such entities provide consulting services.

⁵ Key guidelines governing TA operations include: ADB. 1966. Agreement Establishing Asian Development Bank - ADB Charter. Manila; Operations Manual; Project Administration Instructions; Procurement Guidelines. For projects approved before 1 July 2017: Guidelines on the Use of Consultants by Asian Development Bank and Its Borrowers. For projects approved on or after 1 July 2017: ADB Procurement Policy and administrative orders.

Inquiries

- 1.6. TA disbursement is handled by the Technical Assistance Section of the Loan Administration Division within the Controller's Department (CTL). For further information, please contact us:

Assistant Controller

Loan Administration Division
Controller's Department
6 ADB Avenue, Mandaluyong City
1550 Metro Manila, Philippines

Tel: +63 2 8632 4444
E-mail: ctla-ta@adb.org

TECHNICAL ASSISTANCE OPERATIONS AT ADB

Objectives

- 2.1. TA operations at ADB are governed by the provisions of the Agreement establishing ADB—the Charter—specifically Articles 2 (iii), 2 (iv), and 21 (vi). TA operations aim to contribute to the achievement of country and regional development objectives. TA facilitates the flow and efficient utilization of development finance to developing member countries (DMCs) and recipients within DMCs to enhance their development capacity. ADB also provides TA to foster regional cooperation and integration among DMCs.

Definitions

- 2.2. The following terms are defined for the purpose of this Handbook:

■ claimant	Entity or individual that submits a TA claim, as described under paras. 4.8–4.12.
■ contract	Agreement under a TA account between ADB and a supplier, a consultant, or a service provider, to provide goods or services for an agreed fee.
■ delegated TA	Whereby ADB delegates TA implementation to an EA. The EA selects consultants, procures goods and services, signs and administers contracts (including payments), manages consultants and suppliers, and prepares the TA completion report in coordination with Technical Assistance Supervising Unit (TASU). ⁶
■ disbursement	Payment of TA proceeds upon submission of a TA claim and its approval by ADB.
■ eligible expenditure	Expenditure eligible, pursuant to a legal agreement or TA documents (para. 2.10), to be financed out of TA proceeds and incurred on or before TA Completion Date (para. 2.12).
■ expenditure incurred	An obligation to pay either as a result of contractual terms or when receiving goods or services.
■ TA account	Account opened or to be opened by ADB in its books for a specific TA project, and to which TA funds were allocated (para. 4.1).

⁶ In principle, disbursement procedures under delegated TA follow the *ADB Loan Disbursement Handbook 2017*, as amended from time to time. <https://www.adb.org/sites/default/files/adb-loan-disbursement-handbook-2017.pdf>.

Types of Technical Assistance

2.3. TA operations are categorized into two types: transaction TA and knowledge and support TA.⁷

- (i) **Transaction TA** (TRTA) (a) prepares, enhances readiness, develops capacity and/or provides policy advice for specific ensuing project(s), which ADB intends to finance under sovereign and/or nonsovereign operations; (b) helps deliver outputs or mitigate the risks under a specific ongoing project through capacity building and/or policy advice; (c) develops a specific public–private partnership (PPP) project under transaction advisory services (TAS).⁸ Only the operations departments, i.e., regional departments, the Office of Public–Private Partnerships, and the Private Sector Operations Department, can process and implement a transaction TA.
- (ii) **Knowledge and support TA** (KSTA) is not directly linked to ADB-financed projects and would, therefore, cover any other TA falling outside the definition of the TRTA (e.g., capacity development, policy advice, research and development).

Scope of Technical Assistance

2.4. A TA project can either be sovereign or nonsovereign. A sovereign TA grant is provided to the government of a DMC and/or other entity at the direct request of such government. A nonsovereign TA grant is provided directly to an entity other than the government (or other than at the request of the government).

Technical Assistance Products

2.5. A TA project can be structured as follows:

- (i) **Standalone TA**. TA grant processed for a specific proposal or project.
- (ii) **TA facility**. TA grant for two or more specific ensuing or ongoing projects (including portfolio-wide support) in a DMC.
- (iii) **Cluster TA**. TA project comprising multiple subprojects in a DMC, within a medium- to long-term planning framework.
- (iv) **Regional technical assistance** (RETA). TA project covering more than one DMC. ADB is generally the executing agency.
- (v) **Small-scale technical assistance** (SSTA). TA project for an amount up to \$225,000, with streamlined processing. SSTA may also take the form of a TA facility (when supporting two or more projects) or RETA (when provided to more than one DMC).

⁷ ADB. 2017. Section D12, Technical Assistance. *Operations Manual*.

<https://www.adb.org/sites/default/files/institutional-document/31483/om-d12.pdf>.

⁸ ADB. 2017. Section D15, Transaction Advisory Services. *Operations Manual*. Manila: ADB. 2017.

<https://www.adb.org/sites/default/files/institutional-document/31483/om-d15.pdf>.

Technical Assistance Disbursement Administration

- 2.6. TA disbursements will be administered in accordance with (i) the approved TA report, (ii) Operations Manual (OM), (iii) the relevant Project Administration Instructions (PAI), and (iv) this Handbook (as amended from time to time).

Roles and Responsibilities

- 2.7. This section clarifies the roles and responsibilities of various departments and divisions of ADB, to the extent that disbursement of TA funds is concerned. The division that processes a TA project is, in principle, responsible for supervising its implementation. However, implementation of a TA project remains the shared responsibility of different offices in ADB:⁹
- (i) The **Technical Assistance Supervising Unit (TASU)** could be any division or unit in ADB, that supervises and administers TA project implementation. TASU reviews consulting or nonconsulting contracts (including contract variations and amendments) and approves nonconsulting contracts. TASU also oversees resource persons' engagements, and the charging of eligible expenditures to appropriate fund sources and cost categories. All TA-related payments require prior endorsement by TASU or TASU-authorized division/unit, which certifies that services were duly performed and validates the eligibility of expenditures under the TA project.¹⁰ TASU should ensure that relevant supporting documents are submitted with the claim before endorsing it for disbursement.
 - (ii) The **Technical Assistance Section, Loan Administration Division of the Controller's Department (CTLA-TA)** is responsible for authorizing TA disbursements from ADB resources and external resources by verifying the adequacy of TA claims and supporting documents, ensuring compliance with the financial provisions of TA documents and with applicable ADB policies and guidelines.
 - (iii) The **Procurement, Portfolio, and Financial Management Department (PPFD)** oversees, in collaboration with TASU, the recruitment of consultants; issues, approves, monitors, and administers consultants' contracts; and advises staff on issues that arise during implementation.
 - (iv) The **Sustainable Development Partner Funds division (SDPF)**, under the Sustainable Development and Climate Change department) advises staff on issues that arise on cofinanced TA and coordinates with cofinanciers.
 - (v) The **Office of the General Counsel (OGC)** advises staff on legal issues that arise during implementation, including contract-related issues.
 - (vi) The **Office of Anticorruption and Integrity (OAI)** advises staff on integrity-related matters, including possible integrity violations and conflict of interest concerns.

⁹ ADB. 2018. *Administering Grant-Financed Technical Assistance Projects. Project Administration Instructions*. Manila. <https://www.adb.org/sites/default/files/institutional-document/33431/pai-5-09.pdf>.

¹⁰ Endorsement of claims must be issued by TASUs: (i) international staff or (ii) national staff, who is either specified as team lead in the TA report or with a delegation of authority from the TASU director or head. In case of a TA with subcomponents, TASU may delegate implementation of such subcomponents to another ADB division or unit.

Disbursement Arrangements

- 2.8. Planning for TA disbursement begins during TA project preparation, as ADB and the TA recipient discuss important financing provisions, notably the scope and eligibility of expenditures for TA financing. The expected financing plan, cost categories (para. 4.2), and any disbursement mechanism are defined to support project implementation and provide fiduciary assurance.
- 2.9. ADB further assesses the adequacy of the overall fiduciary arrangements, including disbursement arrangements, as part of the TA project due diligence. These arrangements are reflected in the TA documents (para. 2.10).

Key Technical Assistance Documents

2.10. Key TA documentation includes the following:

- (i) **TA concept paper** is required under KSTA and provides the rationale for the TA project, the preliminary TA project design and monitoring framework, the indicative TA budget and financing sources, and an assessment of the use of TA optional provisions.
- (ii) **Aide-mémoire** or **memorandum of understanding** (MOU) confirms the DMC government's no-objection to ADB financing the TA project, and sets out the scope of the TA project, the government counterpart's financing, and the specific government's undertaking or agreements necessary for the TA optional provisions.¹¹
- (iii) **TA report** documents an official approval of a TA project, the provision by ADB of TA, its financial plan and its funding, as well as the expected outputs and implementation details. TA reports are publicly available as ADB project documents. More specifically, a TRTA report could be presented by a regional department in three ways: (a) when proposed as part of the project concept paper, the project concept paper appends the TA report; (b) when proposed separate from the project concept paper, the TA report appends the approved project concept paper or the Report and Recommendation of the President (RRP) for the approved loan; and (c) when proposed as attached to a project and seeks approval as part of the RRP, the TA report is presented as a linked document to the RRP. On the other hand, a KSTA report is presented in a standard format regardless of whether it is approved by the Board, management, or the head of department.
- (iv) **TA letter** is sent to a DMC government upon approval of the TA to confirm its acceptance on a no-objection basis and refers to the TA framework agreement (TAFA). ADB has executed TA framework agreements with most DMC governments.¹²
- (v) **TA agreement** is when a TAFA was not executed or is not applicable (e.g., nonsovereign operations), the Office of General Counsel prepares a TA agreement which sets out the TA terms and conditions.

¹¹ ADB. 2017. Section D12. *Operations Manual*. Manila.

<https://www.adb.org/sites/default/files/institutional-document/31483/om-d12.pdf>.

¹² A TAFA establishes the framework of general terms and conditions for all technical assistance between ADB and a DMC. ADB. 2017. Section D12. *Operations Manual*. Manila. <https://www.adb.org/sites/default/files/institutional-document/31483/om-d12.pdf>.

- 2.11. Small-scale TA (para. 2.5) does not require a concept paper, aide-mémoire, MOU, TA letter, or TA agreement. For each SSTA project, the processing department merely prepares an ADB internal memo seeking TA approval from the head of department.

Key Dates

- 2.12. Major TA milestone event dates include the following:

Event	Definition
Approval date	The date the ADB Board of Directors, President, vice-president, head of department, or head of division approves the TA report or provides other forms of approval (e.g., memorandum). The validity of ADB approval lapses after 12 months unless the related agreements are signed within that period or the validity is extended. ^a
Signing date	The date the government or the relevant business entity signs the TA agreement or the TA letter. ^b This also refers to the date the government signed the TA letter. If the DMC government has entered into a TAFA with ADB, the “deemed approval” procedure implies that the TA letter signed by ADB and sent to the DMC government is deemed approved by such government after 21 days from the TA letter date, without that government having to countersign. However, such procedure is not applicable when TASU did not seek a confirmed aide-mémoire or signed MOU, or if the government requires countersigning of the TA letter.
Effectivity date	The date ADB receives the signed TA agreement or TA letter, which also marks the effectiveness of TA; or under the deemed approval procedure, the date after the 21-day period has elapsed. SSTA and TA projects where ADB is the executing agency are effective from the date of approval.
Completion date	The date all TA-financed activities are to be completed. It is sometimes called the physical completion date. The TA completion date determines eligibility of the TA-funded activities. Any costs incurred after the TA completion date are not eligible for TA financing.
Closing date	Also referred to as TA financial closing date, it is the date all TA-related financial transactions are finalized, and the TA account is closed in ADB’s books (which should be within 90 days from the TA completion date). ADB must receive refunds from TA recipient(s), if any, to close the TA account.

^a ADB. 2018. Signing of Loan and Technical Assistance Letter/Agreement. *Project Administration Instructions*. Manila. <https://www.adb.org/sites/default/files/institutional-document/33431/pai-1-04.pdf>.

^b The no-objection of the DMC government to the implementation of a nonsovereign TA in its country must have been received in writing before the signing date.

TECHNICAL ASSISTANCE ADMINISTRATION POLICIES AND GUIDELINES

Basic Principles

- 3.1.** Disbursement arrangements are grounded in ADB's operational policies and procedures as derived from the provisions of its Charter, which require ADB to ensure that its financing is used only for the purposes for which it was granted, with due attention paid to economy and efficiency. Thus, in designing disbursement arrangements to meet these requirements for individual TA projects, the following three basic principles must be applied:
- (i) TA proceeds are to be used for the procurement of goods and services in member countries.¹³
 - (ii) TA proceeds should be used exclusively for expenditures incurred under a TA project, which are essentially for (a) direct assistance to DMCs, and (b) costs that are direct and identifiable to TA.
 - (iii) TA proceeds can only fund eligible expenditures incurred after the TA grant becomes effective, unless retroactive financing is specifically approved in the TA documents.

Eligible Expenditures

- 3.2.** Eligible expenditures under TA (Appendix 3A) are essentially those for (i) direct assistance to DMCs, and (ii) costs that are direct and identifiable to the TA project. Eligible expenditures are normally described, with corresponding cost estimates, in the TA report or must meet specific criteria.
- 3.3.** Expenditures incurred after the TA completion date will not be financed unless the completion date is extended.
- 3.4.** Expenditures incurred prior to the TA effective date are subject to the retroactive financing rules (para. 3.8).

¹³ Exceptions to this general rule are further described in Appendix 3A, paras. 11 and 12.

- 3.5.** Ineligible expenditures typically include the following: (i) items not included in the expenditure categories in the TA report, (ii) items not procured in accordance with ADB's procurement rules and procedures, (iii) items not compliant with ADB Safeguard Policy Statement, and (iv) expenditures for which ADB has not received satisfactory or appropriate evidence or justification.
- 3.6.** The TASU director makes the final decision on the eligibility of expenditures to be financed under a TA project, in accordance with relevant policies.

Retroactive Financing

- 3.7.** Retroactive financing is the financing of expenditures incurred prior to the effective date of a TA project.¹⁴
- 3.8.** TA expenditures are eligible for retroactive financing only if:
- (i) Retroactive financing is specifically agreed to by ADB and the TA recipient in the TA agreement or letter.
 - (ii) Retroactive financing is presented and duly justified in the TA report. Expenditures financed under retroactive financing are incurred prior to the TA effective date, but generally, no earlier than 12 months before the signing of the TA agreement or letter. A period longer than 12 months may be allowed, if justification is provided.
 - (iii) The amount to be retroactively financed does not exceed 20% of the TA amount.
 - (iv) The goods, consulting and nonconsulting services for which it is requested are procured in accordance with ADB Procurement Policy (para. 3.16).
- 3.9.** When ADB is administering the TA project, incurring any TA expenditures before the effectivity date of the TA agreement or letter should be avoided. However, when TA expenditures are incurred by an EA under delegated TA (i.e., when the EA is directly liable for all payments), ADB may retroactively finance such expenditures, in which case the business process described under para. 3.8 above will apply.

Cost Sharing

- 3.10.** The cost-sharing percentage under TA operations is prescribed in the TA report. The total TA cost generally comprises: (i) the ADB-financed amount, (ii) cofinancing under financing partnerships (if any), (iii) the DMC-financed amount of an item jointly financed by ADB and DMC (if any),¹⁵ and (iv) estimated monetary values of any other contribution from the DMC.¹⁶
- 3.11.** Regional TA, SSTA, and TA under nonsovereign operations are not subject to a cost-sharing percentage.

¹⁴ ADB. 2017. Section H4, Retroactive Financing. *Operations Manual*. Manila.
<https://www.adb.org/sites/default/files/institutional-document/31483/om-h4.pdf>.

¹⁵ For example, a workshop venue contract jointly financed by ADB and the DMC through two streams of payment.

¹⁶ ADB does not administer nor receive cash contributions from DMCs for cost sharing under TA operations.

Cofinancing

- 3.12.** When a TA project is funded by more than one fund source, disbursement can be made using typically three financing options: (i) pro rata; (ii) front-loading of cofinanced funds (i.e., cofinanced funds are disbursed before ADB funds); or (iii) different ratios as specified in the TA documents.¹⁷

Technical Assistance Cost Recovery

- 3.13.** ADB does not seek cost recovery on TA projects financed on a grant basis, except in the following two cases:
- (i) ADB and the DMC government mutually agrees on the cost recovery of all or part of TA expenditures.
 - (ii) Cost recovery of all TA expenditures is required for TA provided (a) to a graduated DMC,¹⁸ and (b) for preparing private sector projects, which resulted in financing from ADB or other sources.
- 3.14.** Cost recovery, if applicable, must be (i) confirmed through the aide-mémoire or a signed MOU on the proposed TA project (under sovereign operations), (ii) described in the TA report, and (iii) reflected in the TA letter or agreement, and the related specific arrangements (e.g., periodic installments, one-off lump sum, or contingent payment upon specific events).
- 3.15.** Following the completion of TA activities, and prior to financial closing of the TA, it is the relevant TASU's responsibility to follow up to ensure timely repayment of TA proceeds in accordance with the TA agreement or letter.

Procurement of Goods, and Consulting and Nonconsulting Services

- 3.16.** Procurement of goods, and consulting and nonconsulting services must follow ADB procurement policies.¹⁹
- 3.17.** Payments for the procurement of goods and nonconsulting services are to be issued based on (i) a memo request (Appendix 4C, 4/4), supported by (ii) corresponding invoice or receipt and, (iii) a contract or confirmed purchase order signed by the TASU director (or duly delegated personnel).²⁰

¹⁷ ADB. 2014. Section E1, Financing Partnerships. *Operations Manual*. Manila.
<https://www.adb.org/sites/default/files/institutional-document/31483/om-e1.pdf>.

¹⁸ ADB. 2018. Section A1, Classification and Graduation of DMCs. *Operations Manual*. Manila.
<https://www.adb.org/sites/default/files/institutional-document/31483/om-a1.pdf>.

¹⁹ ADB. 2017. ADB Procurement Policy for projects approved on or after 1 July 2017.
<https://www.adb.org/sites/default/files/adb-procurement-policy.pdf>.

²⁰ Where a contract or purchase order cannot be made available for an item with a purchase value above \$500, justification endorsed by the TASU director is required.

- 3.18.** A consultant under TA can be: (i) a directly hired individual consultant, (ii) an individual consultant hired through a firm, or (iii) a consulting firm. Payments made to consultants under TA projects must comply with the service contracts signed between consultants and ADB. The notice to proceed (NTP) issued by TASU marks the effectiveness of a consulting contract and triggers the disbursement process for eligible expenditures incurred.
- 3.19.** Resource persons are experts who are engaged for short assignments, including acting as facilitators, speakers, and panelists in conferences, workshops, and seminars ADB finances.²¹ The recruitment of a resource person becomes effective upon the acceptance of an offer letter issued by TASU.

Development Partnerships

- 3.20.** TA funds can also finance costs pertaining to development partnerships, which ADB may establish with multilateral and bilateral institutions, public or private sector, as well as civil society organizations or initiatives, to complement its core activities and other areas of operations through sharing knowledge, expertise, resources, and networks.²² Such partnerships typically fall under three main categories:
- (i) Cooperation arrangements, formalized by a written agreement, including but not limited to letters of intent, letters of agreement, or an MOU. Cooperation agreements do not involve payments or fund transfers between ADB and the development partner, but may involve limited ADB resources (e.g., joint publications, workshops) directly payable to third-party suppliers or service providers.
 - (ii) Formal affiliations²³ that require approval of a recommendation memo, which would indicate the cost of the affiliation to ADB—if any (including payment modalities)—and ADB’s funding sources, among other aspects. Such affiliations are also sanctioned by a written instrument (e.g., membership form) between ADB and the partner organization or initiative.
 - (iii) Knowledge partnerships²⁴ that require approval of a nomination paper, either together with the approval of a new related TA project or as part of a change in implementation arrangements for an ongoing TA project. Such partnerships are formalized by knowledge partnership agreements, and typically require transfer of funds from ADB to the knowledge partner.
- 3.21.** Payments under development partnerships are subject to TA effectiveness, terms, and conditions in the partnership documents as described above, and upon receipt of relevant invoice(s) from the development partner.

²¹ ADB. 2013. Specific Requirements for Recruiting Consultants by ADB. *Project Administration Instructions*. Manila. <https://www.adb.org/sites/default/files/institutional-document/33431/pai-2-04.pdf>.

²² ADB. 2018. Section E3, Development Partnerships. *Operations Manual*. Manila. <https://www.adb.org/sites/default/files/institutional-document/31483/om-e3.pdf>.

²³ Affiliations may be distinguishable from cooperation arrangements in that affiliations are typically where: (i) ADB joins with parties that will or have already come together for a common objective; and (ii) all parties are at an “equal level” and no one party leads the affiliation other than for administrative or secretarial reasons. Whereas, cooperation arrangements are typically bilateral relationships.

²⁴ Such a scheme differs from a mainstream consultant engagement in that the objectives and outputs of a knowledge partnership are jointly developed and agreed upon between ADB and the knowledge partner.

Technical Assistance Changes

- 3.22. During TA implementation, TASU may need to change the scope or the implementation arrangements of the TA project (e.g., extension of TA completion date, change in cost-sharing percentage), and/or increase the TA budget to achieve TA objectives. Such changes are processed in accordance with PAI 5.09 and CTLA should be notified about them.
- 3.23. Amendments to a TA project during implementation can be reflected at the TA level or underlying contract(s). Such changes always require the signed approval of the TASU director or higher as the delegation of approval authority may require. For a change in budget, scope, or implementation arrangements of a TA project,²⁵ the TASU director decides on whether to classify the change as major or minor.
- 3.24. A change to any contractual provision requires a contract variation, e.g., amendments to the terms of reference (TOR), staffing schedule, contract starting or termination dates, modification of remuneration, payment schedule or payment instructions, and contact details.²⁶
- 3.25. CTL must be consulted on amendments to TA disbursement arrangements, such as fund reclassification requests, which require adjustment to prior year disbursement records and financial statements. SDPF should also be consulted for cofinanced TA projects. Such amendments are made on an exceptional basis.

Cancellation of Technical Assistance

- 3.26. A TA project may be fully or partially canceled after its effective date following PAI 5.09. However, for sovereign TA, TASU must seek confirmation of the no-objection from the relevant government before cancellation. Similarly, for cofinanced TAs, TASU must consult with SDPF and cancel funds in consultation with cofinanciers.²⁷ TASU sends a copy of the approved memo to the Portfolio Management Division of the Procurement, Portfolio, and Financial Management Department and CTLA to effect cancellation. Once a TA project is canceled, funds are no longer available for disbursements.
- 3.27. Cancellation is deemed partial when applied to surplus or uncommitted funds, which are funds identified by TASU—in consultation with the TA recipient—as not needed to complete a TA project. Canceled funds may not be reinstated.

²⁵ For instance, a change in the scope of a TA project would include broadening eligibility of expenditures, whereas a change in implementation arrangements would include among others: the reallocation of TA proceeds from one category to another, reclassification of disbursement claims from a fund to another, the creation of a new cost category, the modification of consultant selection method, or the extension of TA closing date.

²⁶ ADB. 2018. Consultant Contract Management. *Project Administration Instructions*. Manila. <https://www.adb.org/sites/default/files/institutional-document/33431/pai-2-06.pdf>.

²⁷ SDPF is responsible for providing the necessary assistance to TASU in amending agreements with partners or donors.

Audit Arrangements

- 3.28. TA projects are subject to audit by internal or external auditors based on ADB guidelines, and/or arrangement agreed on with donors or cofinanciers.
- 3.29. Under delegated TA, the EAs are typically required to submit annual audited project financial statements (APFS). EAs should submit APFS to TASU normally within 6 months from the end of their fiscal year, for review and necessary action. In the event the APFS are not received by the due date, ADB takes follow-up actions in accordance with PAI 5.07.
- 3.30. In case of audit findings or control deficiencies of a serious nature (e.g., weak internal controls, fraud, misappropriation or diversion of funds, nonsubmission of supporting documents, or use of funds for non-TA-related activities), the EAs and/or TASU will initiate and oversee suitable action immediately upon notification by the auditor or ADB.

Closing a Technical Assistance Contract

- 3.31. During TA project implementation, TASU may request for the financial closing of contracts, which will trigger the return of savings on these contracts into the uncommitted funds under the TA account. Such a request should be submitted in writing (Appendix 3B).
- 3.32. For consulting contracts, the closing request should be endorsed by the TASU specialist, who must have received the consultant's Final Statement of Eligible Costs (FSEC),²⁸ and who must certify that all contractual obligations were duly fulfilled and all payments due were settled with the consultant and/or service provider. Where applicable, a certificate of equipment turnover (Appendix 4D, 2/2) is also to be submitted with the final consultant's claim. After closure of a consulting contract, all payment claims to ADB, if any, are deemed irrevocably waived.²⁹

²⁸ ADB. 2018. Consultant Contract Management. *Project Administration Instructions*. Manila. <https://www.adb.org/sites/default/files/institutional-document/33431/pai-2-06.pdf>.

²⁹ Section 5-f of the general conditions of individual consultant's contract and section 6.07-b of general conditions of consulting firm's contract.

Closing a Technical Assistance Account

3.33. TASU sends a memo (Appendix 3C, 1/2) to CTLA, requesting closure of the TA account.³⁰ TASU must also notify SDPF when the TA is financed with external funds.

3.34. The requirements for closing a TA account are summarized as follows:

- (i) All TA activities or transactions must be completed.
- (ii) ADB has fully settled all final claims and there are no further claims from consultants, service providers, or any other party.³¹
- (iii) Ownership of equipment and vehicles purchased by ADB and consultants under the TA project, is either transferred to the TA recipient or disposed of. A certificate of turnover or disposal of TA equipment and vehicles (Appendix 3C, 2/2) must be submitted. However, if the procuring entity is the government or TA recipient, ownership of procured goods remains with the government, who decides on the disposal procedure.
- (iv) All suspense accounts and outstanding advances were duly reconciled and cleared.³²
- (v) All expected refunds were received in ADB account(s).³³
- (vi) TA proceeds were duly repaid where cost recovery is applicable (para. 3.13).

3.35. After closing the TA account, disbursement can no longer be made.

³⁰ ADB. 2018. Administering Grant-Financed Technical Assistance Projects. *Project Administration Instructions*, para 43. <https://www.adb.org/sites/default/files/institutional-document/33431/pai-5-09.pdf>.

³¹ TASU may initiate the closure of a contract when the consultant has failed (i) to submit any claims or (ii) to file a notice to arbitrate by the required deadline, as stated in the contract.

³² Suspense accounts are accounts temporarily used to carry unconfirmed receipts and disbursements or discrepancies pending their analysis and permanent classification.

³³ Value added tax (VAT) or goods and services tax (GST) refund applications raised by the field offices, but not yet received from government may be set up as receivables at the fund level, so as not to hinder the closing of the TA account.

4

TECHNICAL ASSISTANCE DISBURSEMENT PROCESSING REQUIREMENTS

Technical Assistance Account

- 4.1. Once a TA project is approved, a unique approval number is assigned and recorded in ADB's books. Allocation of the TA amount is then set up following the standard cost categories outlined in the TA report. These cost categories (para. 4.2) are the classification of expenditures to be financed during TA implementation.

Standard Cost Categories

- 4.2. Cost categories are grouped based on the nature of eligible expenditures or eligible expenditures to be financed under certain project activities. Cost categories provide a means to monitor and manage the expenditures for project activities during TA implementation. They are specified in the TA report, with the TA amount allocated to each cost category by funding source (Appendix 4A for illustrative tables).
- 4.3. It is TASU's responsibility to ensure expenditures endorsed for payment are in line with the TA cost categories. Disbursement can be made up to the TA amount and is generally not constrained to the amount allocated to each cost category of the TA account.³⁴
- 4.4. Changes to the list of eligible goods and services, and the addition of a new cost category require the prior approval of the TASU director (para. 3.23).

³⁴ Except when the regulations of specific trust funds include contrary or restrictive provisions (e.g., Japan Fund for Poverty Reduction).

Technical Assistance Contract Numbering

- 4.5.** When the procurement of goods, works, and services becomes effective, contract numbers are also created under the corresponding TA account.³⁵ At the contract level, disbursement is limited to the amount allocated to each cost category, except for insurance cost and in the case of local currency progress payments, when there is enough contingency to absorb negative balances. If it is anticipated that one category might require more funding than originally allocated, the TA claimant must obtain TASU's prior approval, through the issuance of a contract variation, before incurring further expenditure or submitting a claim under that category.

Key Requirements for Technical Assistance Disbursement

- 4.6.** Disbursement under a TA account and a contract number can only be authorized after fulfillment of the following key requirements:
- (i) The TA claimant must submit a confirmation of acceptance with the authenticated specimen signature of the authorized person(s) (Appendix 4B).
 - (ii) A notice to proceed (NTP) must be issued for consulting contracts.
 - (iii) All expenditures claimed must comply with the provisions of the contract and the TA documents.
 - (iv) Supporting documentation must be submitted in the form and content satisfactory to ADB.
 - (v) The TASU specialist must confirm the fund source.
 - (vi) TASU must endorse the claim (para. 4.25).

Authorized Signatory

- 4.7.** Each TA claim must be submitted by the TA claimant or by its duly authorized representative(s), who must be designated in the TA agreement or contract, in the NTP and/or in the confirmation of acceptance.

³⁵ For each consultant contract, the Procurement, Portfolio and Financial Management Department generates a unique TA contract number prefixed by "S" (commonly referred to as "S-contract"). For other TA contracts, upon receipt of a request for payment (Appendix 4C, 4/4), CTLA creates a unique contract number prefixed by either of the letters "T," "U," "V," or "B," depending on the nature of expenditure. Prefix "T" for training, workshops, and/or seminars; prefix "U" for goods and/or equipment; prefix "V" for various expenses such as surveys, printing cost, resource persons, development partnership, if not directly related to a specific training, workshop, and/or seminar; and prefix "B" for bank staff's advances.

Technical Assistance Claims

- 4.8. Unless otherwise provided in their contract, consultants should submit their claims regularly, and monthly, to the extent possible. Accumulated billing covering multiple months will cause delays in payment. For nonconsulting contracts, invoices should also be submitted on time and in accordance with contract provisions.
- 4.9. TA claims are to be submitted directly to TASU: (i) electronically through the Technical Assistance Claims Partner (TACP) portal (for ADB-administered consultants only, excluding resource persons); or (ii) in writing.³⁶
- 4.10. TASU can request that a field office issues payment under a TA account, but TASU should first send a request memo to CTLA-TA, with concurrence from the Finance and Administration officer at the field office, for CTLA-TA to transfer the required funds to the field office.
- 4.11. A TA claim consists of the following:
 - (i) the TA claim form (Appendix 4C); and
 - (ii) required supporting documents (para. 4.14) or a statement of expenditures (SOE) sheet if the SOE procedure is used (para. 5.16) or a detailed cost estimate in the case of the advance procedure (para. 5.10).
- 4.12. Only TA claimant or authorized representative(s) may alter a TA claim.

Supporting Documents

- 4.13. ADB generally requires submission of full supporting documentation by the claimant.³⁷ However, claims submitted under the following payment schemes are generally processed faster by ADB due to the simplified nature of documentation requirements: (i) output-based or milestone payments, (ii) lump-sum and/or fixed rate payments, and (iii) expenditures claimed under the SOE procedure.
- 4.14. The detailed documentation requirements by cost category and by payment type are provided in Appendix 4D, 1/6. If supporting documents are written in local language, an English translation of important words and items in the documents must be provided (e.g., the title of the document, name of the supplier and/or contractor, description of goods and services, amounts, and dates), except when the expenditure is claimed under SOE procedure, unless otherwise requested by the ADB claimant must also provide a summary sheet (Appendix 4D, 2/6) that cross-references the supporting documents, specifically for out-of-pocket expenses, as failure to do so may result in the claim being rejected.

³⁶ Paper claims are submitted to TASU, who endorses them for payment to CTLA-TA at ADB headquarters or claims can also be scanned and submitted through SharePoint from the field offices.

³⁷ For example, documentation evidencing the date, nature, amount, and the recipient of the goods and services to be financed out of TA funds.

- 4.15.** Scanned copies of required supporting documents submitted through SharePoint from field offices for nonconsulting claims or in attachment to TACP electronic claims are accepted, otherwise original documentation should be submitted to CTLA-TA for archiving at ADB headquarters.
- 4.16.** Consultants submitting claims through TACP must retain all records evidencing eligible expenditures for at least 2 years after the TA contract closing to enable ADB or its representative, to examine such records on demand. Under delegated TA, such records should be retained for at least 1 year following receipt by ADB of the final APFS or 2 years after the TA closing date, whichever is later. EAs are responsible for ensuring that document retention also complies with their government's laws and regulations.

Disbursement Currency

- 4.17.** Payment against contracts are made only in the currency or currencies of the contract. Under consultant contracts, out-of-pocket expenses (OPE) are typically disbursed in United States dollars, while remuneration can be paid in both local and/or international currencies as defined in the TA agreement or contract. For nonconsulting contracts, payment is made (i) in the currency in which the cost of goods or services has been paid or is payable, or (ii) in the currency of the advance account when advances are paid through a field office or of the Advance Payment Facility (APF) (para. 5.13).
- 4.18.** The actual currency of the expenditures incurred should be reflected in the claim submitted to ADB.

Exchange Rates Used to Value Disbursement

- 4.19.** When the requested currency of disbursement is different from the currency of expenditures claimed, the claimant must submit evidence of applied exchange(s) (e.g., foreign exchange voucher), otherwise, ADB shall automatically use its prevailing book rate(s) at the time the expenditures were incurred.

Payment Instructions

- 4.20.** Payments are primarily made by bank transfer.³⁸

³⁸ Electronic payments are preferred, however, check payments are allowed for local consultants based at ADB headquarters in Manila. Cash payments may be issued for advances and reimbursement to bank staff and event participants in headquarters.

4.21. To ensure prompt and secure remittance, beneficiary payment instructions should have the following details:

- (i) full name and address of payee for proper identification of payment;
- (ii) full name and address of the payee's bank, which may include a banker or branch designation;
- (iii) Society for Worldwide Interbank Financial Telecommunication (SWIFT) Bank Identifier Code (BIC) if the payee's bank is a member of SWIFT;
- (iv) payee's account number;
- (v) for payments to anywhere in Europe, the International Bank Account Number and the related SWIFT BIC of the payee's bank;
- (vi) if SWIFT BIC for the payee's bank is not available, the national clearing system code such as Fedwire Routing number (FW), CHIPS,³⁹ Universal Identifier (CH), UK Domestic Sort Code (SC), Australian Bank State Branch Code (AU), or German Bankleitzahl (BL) account number with the correspondent bank, where applicable;
- (vii) full name and address of the correspondent bank, if payment is to be made to a bank not located in the country of the currency to be paid and SWIFT BIC, if correspondent bank is a member of SWIFT;
- (viii) if SWIFT BIC for the correspondent bank is not available, Fedwire Routing Number for US dollar payments; and
- (ix) special instructions or references to facilitate payment or identification of payment, where applicable.

4.22. For claims submitted through TACP, the specific narrative procedures to complete payment instructions are provided on the TACP website.

4.23. ADB does not accept a third party's bank account other than the contracting party's account, unless specified in the contract. If the account holder name and payee name are different, proof of ownership or business registration is required.

4.24. Changes in the payment instructions of consulting contracts require the issuance of a contract variation, and an update of such payment details in the Consultant Management System (CMS). For changes in payment instructions by EA, IAs, or knowledge partners, an amendment notification should be submitted in writing and signed by the claimant or its authorized representative(s). For changes in payment instructions by other claimants, the required changes should be submitted in writing with endorsement by the TASU specialist or an officer with duly delegated authority.

³⁹ CHIPS means Clearing House Interbank Payments System.

Endorsement of Disbursement

4.25. Upon submission, each TA claim request must be endorsed by a TASU specialist.⁴⁰ In the case of advance payments, the TASU specialist can only endorse claim amounts up to \$10,000, beyond which endorsement by the TASU director is required.⁴¹

4.26. Endorsement of a claim entails that TASU performs the following tasks:

- (i) Review the claims, ensure the claimant provided complete supporting documents, and certify the services billed were rendered in accordance with the TA contract.
- (ii) For progress or milestone payments, confirm the milestones were achieved, relevant report(s) submitted are acceptable to ADB, and all activities were completed on or before the contract termination date.
- (iii) Where applicable, ensure relevant contract variation is duly processed.
- (iv) In case of an advance payment, endorse detailed cost estimates.
- (v) Certify eligibility of out-of-pocket expenses.
- (vi) Certify that the purchase of equipment and vehicles was conducted in compliance with ADB procurement guidelines (Appendix 4D, 6/6).
- (vii) Certify that payee is not on the sanction list of ADB and other multilateral development banks (African Development Bank, European Bank for Reconstruction and Development, Inter-American Development Bank, and World Bank).
- (viii) For resource persons who are also civil servants, certify that: (a) they are on leave of absence without pay and are duly authorized to work under an ADB consulting contract, (b) they are not being hired by the agency they were working for immediately before going on leave, (c) their employment would not create a conflict of interest.
- (ix) Confirm that payment information is correct and up to date.

⁴⁰ Or a National Staff designated in the TA report or in a delegation of authority signed (or issued through the e-Operation System [eOps]) by the TASU director.

⁴¹ However, if the TA contract has a specific advance payment provision, a TASU specialist may endorse the advance payment request up to the specified amount.

- 4.27.** All claims endorsed by TASU are considered for full payment: (i) for incomplete TACP claims, TASU must return the claim to the claimant for adjustment before endorsement; (ii) changes to progress or milestones payment amounts require contract variations before endorsement; and (iii) for other non-TACP claims, the memo for payment request must clearly specify the amount to be paid.
- 4.28.** After receiving the endorsed claim from TASU, CTLA reviews the claim and supporting documents in accordance with the financial provisions in the TA report, letter of agreement, or contract, and subsequently authorizes disbursement to be released by the Treasury Department. In case the provided documentation is deemed inadequate or if there is any deviation from policies and guidelines (para. 2.6), CTLA will notify both the claimant and TASU of withheld claims for further clarification, issuance of contract variation, or for a special endorsement, as may be required.

Disallowances and Nonpayments

- 4.29.** CTLA, in collaboration with TASU, makes all reasonable efforts to contact the claimant to seek confirmation or obtain any information on a claim that is unclear or incomplete. If ADB is unable to resolve issues on a pending claim, it may approve the claim for a reduced amount or return it unpaid to the claimant.
- 4.30.** Where any amount from submitted claims is withheld, CTLA will notify the claimant and TASU in writing (i.e., through TACP or by e-mail), citing the TA number and the claim reference, the amount claimed, the amount paid, and the reason for nonpayment or partial payment.
- 4.31.** When CTLA or OAI has reasonable basis for concern that a claim may contain fraudulent information, CTLA may withhold payments, in consultation with OAI and any other relevant ADB department or office, pending satisfactory clarifications or the results of any inquiry.

DISBURSEMENT PROCEDURES

Disbursement Procedures

- 5.1.** ADB uses the following three main disbursement procedures for TA projects, which are subsequently described in the next sections:
- (i) Reimbursement procedure (paras. 5.5–5.7)
 - (ii) Direct payment procedure (paras. 5.8–5.9)
 - (iii) Advance procedure (paras. 5.10–5.14)
- 5.2.** These disbursement procedures differ in relation to the payee (e.g., consultants vs. suppliers of goods and services), the type of expenditures to be financed (para. 4.2), and the nature of supporting documentation required (para. 4.14). Different disbursement procedures can be used under a TA project. Disbursement arrangements can also be revised during TA implementation, with the TASU director's prior approval.
- 5.3.** For all disbursement procedures, ADB disburses funds in accordance with authorized instructions received from the TA claimant. Appendix 5A provides a checklist for use by project staff or TASU prior to endorsing claims, and by claimants to ensure completeness of claims. A quick reference guide for the submission of claims is also provided in Appendix 5B.

Minimum Value

- 5.4.** To reduce paperwork and transaction cost for both the claimant and ADB, a minimum value for the disbursement of any OPE individual claim is set at \$500.⁴² Expenditures for OPE under the minimum value will be aggregated until the minimum is reached. This threshold applies to claims submitted by individual consultants and consulting firms, but not by service providers.

⁴² Except in the case of a final claim or if OPE is combined with a remuneration claim.

Reimbursement

- 5.5. Reimbursement is a disbursement procedure whereby ADB pays for eligible expenditures which have already been incurred and paid by claimants out of their own resources.
- 5.6. This procedure requires submission of full supporting documentation (paras. 4.13–4.15), unless simplified documentation (para. 5.16) is approved.
- 5.7. Requests for reimbursement should be submitted as and when expenditures are incurred, subject to the minimum value requirement (para. 5.4).

Direct Payment

- 5.8. The direct payment procedure is a disbursement procedure whereby ADB directly pays a designated beneficiary (e.g., supplier, consultant, contractor) in a contract, letter of agreement, or purchase or task order, for services rendered, goods delivered, or any eligible TA expenditures.
- 5.9. The claimant provides documentation showing that such expenditure is due for payment to the designated beneficiary. Supporting documentation is usually the supplier's or consultant's invoice, contract, or confirmed purchase order.⁴³ The TASU director signs nonconsulting contracts and purchase orders.

Advance Procedure

- 5.10. The advance procedure is a disbursement procedure whereby ADB provides advances to be used exclusively for TA expenditures eligible under a TA report, a TA contract, and/or an Advance Payment Facility (Appendix 5C, 1/2) whose terms and conditions are included in the TA agreement, knowledge partnership/cooperation agreement, or Letter of Agreement. The main objective of the advance procedure is to facilitate the TA project implementation.
- 5.11. Except when provided for in a TA report or a TA contract, a request for advance must be supported by a detailed estimate of the expenditure requirements for specific activities or procurement to be financed through the TA account, for a period of up to 3 months.⁴⁴ The detailed estimate of expenditure should include a schedule detailing expenditure items, estimated amounts, and the period over which such expenditures are expected to be incurred (Appendix 4A).

⁴³ The documents should indicate date of expenditure, amount, and bank details for payment.

⁴⁴ With due consideration to the actual length of time over which the TA activities are to be implemented.

5.12. Advance payments are disbursed to the following recipients:

- (i) **Consultants.** Advances are provided under their contract provisions. The advance procedure does not cover remuneration for individual consultants.⁴⁵
- (ii) **EAs, IAs, cooperating institutions, and others.**⁴⁶ The use of the advance procedure should be provided for in the TA report. Advances to an EA, IA, or a cooperating institution must be provided under the APF (Appendix 5C, 1/2) established in the TA agreement, letter of agreement, or MOU between that entity and ADB. However, where the need for the APF was not identified during TA preparation, but is found necessary during implementation, the TASU director may still approve its use, through a memo for minor change in implementation arrangements (paras. 3.22–3.23), after consultation with CTLA. For approval to use the APF, the EA, IA, or cooperating institution must have adequate administrative and accounting capacity to establish enough internal controls, accounting and auditing procedures.⁴⁷ If the capacity of the EA, IA, and/or cooperating institution is determined to be inadequate, the advance fund procedure should not be used.
- (iii) **ADB staff.** Advances may be provided to ADB staff for payment of events organized by ADB (e.g., workshops, conferences, training, and seminars).
- (iv) **Field offices.** Advances can be paid through a field office advance account to expedite fund transfer to end-beneficiaries, with TASU's endorsement and the specific approval of CTLA-TA. TASU should send to CTLA-TA a request memo (Appendix 4C, 4/4), which must designate (with the prior consent of the finance and admin officer at the field office) the person responsible for liquidation of the advance.

5.13. Liquidation. Advances must be liquidated (Appendix 5C, 2/2) within 30 days after completion of the activities for which the advance was provided. Subsequent advances are not to be provided until previous advances are fully or substantially (75%) liquidated if full liquidation is not possible. Advances are liquidated through submission of supporting documentation (Appendix 4D) or a SOE sheet if the SOE procedure is used (para. 5.16). It is TASU's responsibility to monitor advances made under TA and to ensure the timely submission of all required documents for liquidation. ADB staff are also accountable for the timely liquidation of advances made under their names.

5.14. Refunds. Any portion of an advance that remains unliquidated at the end of an activity must either be (i) recovered from ensuing payments due to consultants or (ii) returned to ADB's account, as designated, in the original currency of payment of the advance, in coordination with CTLA-TA. Any outstanding advance made to a field office can be recovered, if warranted, against the replenishment of the field office's advance account. Outstanding advances to ADB staff are recovered against staff salary, should staff fail to liquidate advances under their names. Refunds should be made within 30 days after the completion of the activity. It is TASU's responsibility to follow up on refund of unliquidated advances after the deadline.

⁴⁵ For the initial or first advance, the maximum allowable advance payment should not exceed the total estimated cost for round-trip air fare, per diem, and miscellaneous travel expenses for the first 30 days.

⁴⁶ To include any entity or individual entitled to receive TA funds, pursuant to an agreement or contract with ADB.

⁴⁷ The assessment of the EA's or IA's financial management capacity should be performed as guided by OM G2, ADB. 2018. Section G2, Financial Management, Cost Estimates, Financial Analysis, and Financial Performance Indicators. *Operations Manual*. Manila. <https://www.adb.org/sites/default/files/institutional-document/31483/om-g2.pdf>.

Statement of Expenditures Procedure

- 5.15.** The SOE procedure is a simplified procedure that does not require submission of supporting documentation of expenditures. The SOE procedure is used under delegated TA for reimbursement claims or liquidation of advances, when provided for in the TA report and/or TA agreement. For development partners (para. 3.20), with which ADB has an existing MOU, agreement, or contract, the SOE procedure may also be applicable, if duly approved by the authorized personnel indicated in the administrative arrangement.
- 5.16.** The SOE sheet (Appendix 5D), with the certification by the authorized person(s) that eligible expenditures were paid for, replaces the usual supporting documents (para. 4.14), which should be retained by the claimant and made available for examination by auditors and by ADB representatives upon request. ADB reserves the right to conduct spot or random checks of expenditures claimed under the SOE procedure.
- 5.17.** For the SOE to be used, TASU must demonstrate that the following conditions are met:
- (i) **Capacity of the EA or IA.** The EA or IA must have adequate administrative and accounting capacity to prepare and maintain proper SOE records and make them readily available for examination.⁴⁸ If the capacity of the EA or IA is determined to be inadequate, the SOE procedure is not used.⁴⁹
 - (ii) **Audit arrangements.** The EA or IA must be capable of arranging for periodic and annual audits of SOE transactions by independent and qualified auditors acceptable to ADB, as part of the project's audit.
- 5.18.** Should ADB determine that expenditures reimbursed or liquidated under SOE procedure are unjustified or ineligible, then ADB may offset the corresponding amount(s) against subsequent disbursements or request that the TA claimant refund the amount paid for these expenditures.
- 5.19.** ADB may suspend the use of the SOE procedure when the EA's or IA's capacity is no longer deemed adequate, for example, when the audit report and/or the management letter indicates significant irregularities in financial management, accounting, internal controls, or the use of the TA funds in project implementation.

⁴⁸ Footnote 47.

⁴⁹ When there is concern or uncertainty about the capacity of the EA or IA to administer the procedure, a ceiling on the use of the SOE procedure (SOE ceiling) may be established (either during project preparation or during implementation). The SOE ceiling is a threshold below which the EA or IA is not required to submit supporting documents to ADB. The SOE ceiling, if any, is determined by ADB on a case-by-case basis, depending on the specifics of the TA project and nature of expenditure to be financed, and should be indicated in the TA report.

APPENDIXES

CHAPTER 3: TECHNICAL ASSISTANCE ADMINISTRATION POLICIES AND GUIDELINES

APPENDIX 3A: ELIGIBLE AND INELIGIBLE EXPENDITURES

1. Specific eligible expenditures are typically described in the technical assistance (TA) report and further confirmed contractually. Expenditures under TA must follow the regulations of the respective funding sources or agreements with financing partners.¹
2. TA projects typically finance expenditures incurred for (i) consulting services, (ii) training (including scholarships and study tours), (iii) workshops or seminars,² (iv) equipment and related recurrent costs regardless of whether it is for Asian Development Bank (ADB) staff or a TA consultant, (v) surveys and studies, (vi) cost of representation,³ (vii) cost of rental for office space and related overhead expenses (e.g., utilities), and (viii) administration and support costs.
3. **Eligibility of Specific Travel Expenditures**
 - (i) **Airfare class.** Use of business class by consultants, resource persons, or high-ranking government officials (i.e., director general and above) is allowed, but should be specified in the contract or TA report. Otherwise, the TASU director must authorize or endorse it.⁴
 - (ii) **Airfare taxes and surcharges** are part of ticket cost and are, therefore, reimbursable upon TASU's endorsement.
 - (iii) **Travel allowance.** A per diem typically covers hotel accommodation cost and the daily subsistence allowance (DSA). No per diem is paid on the day of return to usual place of residence or home office.
 - (iv) **Travel insurance.** Consultants may contract—with TASU's endorsement—reasonable additional travel insurance which covers certain benefits excluded from ADB's Global Group Insurance Plan for Consultants (GGIPC, para. 4, such as, but not exhaustively: lost travel documents, nonrefundable expenses for canceled trip, delayed flight, lost or damaged luggage.
 - (v) **Add-on costs on low-cost carriers.** While the ADB Travel Unit will not consider low-cost carriers (LCC) to keep flexibility and to maintain convenience and quality of business travel, a non-ADB staff or consultant can opt to travel on an LCC, whose regular fare does not typically include meals and baggage allowances, selection of preferred seat, which are add-on expenses. Therefore, TASU must endorse those for payment under TA.

¹ For example, TASF Regulations provide that the resources of the fund may be used, alone or in combination with any other resources available to ADB, to finance the cost of expert services and related facilities required for TA or related operational activities (including staff development and training for developing member countries [DMCs]) to be carried out by ADB.

² Includes, but not limited to, conference materials, conference or venue room charges, DMC participants' costs (DSA plus travel fare, as required).

³ Representation expense are the costs incurred in extending official hospitality and should be kept to a minimal level, as per Project Administration Instructions (PAI) 5.09, para. 26.

⁴ For business travel to a single destination with outbound flying time of 3 hours or less, economy class applies, otherwise the standard class of travel is business class. For business travel to multiple destination missions where business class is not available, business travel should be one level below first class or its equivalent.

4. **Global insurance.** Directly hired individual consultants and resource persons hired as short-term consultants are covered under ADB's GGIPC, except consultants who are retired ADB staff or dependents of an active or retired ADB staff. Participants to ADB-sponsored workshops, training, or seminars, and persons invited as resource speakers are covered under the bank's Global Group Insurance for Visitors (GGIPV).⁵
5. **Expenditures for acquisition of goods.** While allowed, it is not recommended for ADB to procure goods under TA.⁶ When indispensable for ADB to purchase goods, a plan to monitor such assets during implementation and dispose of them at TA completion must be included in the TA report.
 - (i) **Acquisition of secondhand goods.** The TA report must confirm that the procurement of secondhand goods will meet the basic criteria of economy, efficiency, and appropriateness.⁷
 - (ii) **Leased assets.** The TA report must confirm that (a) leased assets are less costly than available alternatives (considering the value of the asset, the comparative cost of an outright purchase, and the net present value of the lease contract); (b) special accounting and financial management arrangements are in place to ensure sufficient fiduciary oversight during TA implementation; and (c) the lease has the ability to acquire title to the asset in case of a capital lease.
 - (iii) **Equipment insurance.** Until the end of the consulting contract, the ownership of procured goods shall remain with ADB. Consultants shall cover equipment with appropriate insurance in case of damage or loss. The cost of such insurance is an eligible expense under TA consulting contract.
6. **Subscriptions, software license, and maintenance fees.** Can be financed under TA if subscription period starts within TA implementation period. Beyond the TA completion date, fees will still be paid in full if they are fixed rates only payable on an annual basis, otherwise, charges will be prorated up to the TA completion date. Where ownership rights of software licensing and similar intangible assets are not transferable, the purchaser of record shall be the TA recipient. Under such case, license and maintenance fees can be settled by ADB using the direct payment procedure (para. 5.4).
7. **Expenditures under pilot testing of project approach.** When TA involves pilot testing of a project approach, the following project expenditures are eligible for TA financing unless specifically otherwise indicated in the TA report:
 - (i) **Taxes and duties on project expenditures.** Provided that the estimated taxes and duties to be incurred under the project pilot do not represent an excessive share of the pilot cost. The TA report should specify whether taxes and duties are to be financed by TA funds.

⁵ When a consultant, participant, or resource person gets ill during an engagement or a workshop, claim for medical expenses, such as doctor's fee and/or drugs are to be submitted to the insurance provider, through technical assistance supervising unit's (TASU's) coordination with the HR Operations and Health Division.

⁶ ADB. 2018. *Project Administration Instructions*. Manila. PAI 5.09, para. 17.

⁷ For example, when there are sufficient goods from enough sources to enable competitive bidding; when the procurement of secondhand goods provides better economies of scale; or when, in comparison, acquisition of new goods would lead to excessive costs.

- (ii) **Incidental project expenditures.** These include expenditures in relation to (a) recurrent cost, (b) severance pay, (c) local transport and insurance costs, (d) late payment charges imposed by suppliers and contractors, (e) bank charges, (f) nutrition assistance, and (g) interest during the pilot period on non-ADB loans. Controller's Department, Loan Administration Division (CTLA) disburses ADB's financing of the items indicated in (b), (d), (f), and (g) upon confirmation by TASU, while CTLA may disburse the others without such confirmation.
- 8. **Taxes and duties** are generally not eligible expenditures under TA financing. However, if it is administratively uneconomical for ADB to seek a tax exemption for a very small value of TA expenditure, such tax may be paid under TA.⁸ These do not need to be assessed or justified in the TA report and ADB financing of the same will be determined at the time of disbursement by TASU, in consultation with CTLA.
- 9. **Bank charges** are to be paid by contractors and suppliers. However, if CTLA and TASU deem it administratively uneconomical and inefficient for ADB to insist on contractors and suppliers to pay bank charges on very small value expenditures, such bank charges can be financed under TA. These do not need to be assessed or justified in the TA report. Bank charges incurred by consultants for reimbursement of fees and travel expenses are not eligible for TA financing.
- 10. **Entertainment, tours, souvenirs, and gifts** are normally not eligible expenditures under TA financing, unless they constitute an integral part of the project and are provided for in the TA report. If such expenditures are not provided for in the TA report, TASU must file a request for a change in the scope of the TA, with the TASU director's approval.
- 11. **Expenditures incurred outside ADB member countries** are ineligible unless specifically authorized by cofinanciers or ADB's Board approves a waiver of the member country procurement eligibility restriction for such expenditure items, except for the cases described below:
 - (i) **Expenditures under consultant contracts.** Out-of-pocket expenditures (OPE) for air travel and per diem under a consultant contract are eligible for ADB financing, subject to adherence to the principles of economy and efficiency, notwithstanding that they may be incurred outside an ADB member country or involve suppliers or service providers from a non-ADB member country. However, in the event a consultant needs to purchase goods (e.g., equipment) or services (e.g., arrangements for workshops and related travels) under its contract, such items are procured within ADB member countries, unless a Board waiver has been granted.
 - (ii) **Travel expenditures of government officials and other project-related persons.** Payments for air travel provided between ADB member countries (whether direct or involving transit through non-ADB member countries) and other travel-related expenses are eligible for ADB financing regardless of whether such air travel and travel-related expenses involve suppliers or service providers from non-ADB member countries, subject to adherence to the principles of economy and efficiency.

⁸ The definition of "very small value" follows the threshold for direct contracting under ADB. 2014. Other Methods of Procurement. *Project Administration Instructions*. Manila. PAI 3.06.

- (iii) However, in the event of **any unforeseen and unavoidable deviations in connection with travel-related expenditures in a non-ADB member country**, payment for such expenditures may be permissible without further approval, if the amount (or such aggregate amount, if there is more than one payment) of such expenditures does not in general exceed 5% of the ADB-financed TA amount.
12. **Resource persons** engaged under TA operations and their related out-of-pocket expense are not subject to the member country procurement eligibility. However, civil servants, i.e., current government employees of an executing agency (EA), implementing agency (IA), or any government department or agency,⁹ may not be hired as consultants or resource person under TA, unless TASU can certify that:¹⁰
 - (i) they are on leave of absence without pay and are duly authorized to work under an ADB consulting contract,
 - (ii) they are not being hired by the agency they were working for immediately before going on leave, and
 - (iii) their employment would not create a conflict of interest.
 13. **Representation costs** (including alcoholic beverages) may be charged to TA only if clearly specified in the TA report and included in the TA budget estimates. If not included in the TA report, TASU shall process a change in scope to include the costs to be incurred.¹¹ The cost of representation should be kept to a minimum level and the EA should follow ADB's guidelines for representation.
 14. **ADB staff expenditures.** For purpose of effectiveness, travel costs of ADB staff acting as resource persons, are charged to TA, but their salaries and benefits are to be absorbed by internal administrative expense (IAE) budget. Similarly, the costs (salaries and benefits) of support staff assisting in the preparation, implementation, and administration of TA are also not eligible to be charged to TA. However, if the TA paper clearly includes provision in its cost estimates to provide for the support staff travel and related costs, such costs could be charged to TA.
 15. **Ineligible expenditures per ADB's safeguard policy.** The ADB Prohibited Investment Activities List in the Safeguard Policy Statement (2009, amended from time to time) stipulates activities which do not qualify for ADB financing.¹²

⁹ ADB. 2018. Definitions, Principles, and Responsibilities. *Project Administration Instructions*. Manila. PAI 2.01, para. 42.

¹⁰ A letter from the civil servant's employer is required to certify that these requirements are met.

¹¹ ADB. 2017. *Guidelines on Events Management*. OP-ADB-2.13.

¹² For more details, visit <http://www.adb.org/site/safeguards/main>.

APPENDIX 3B: TECHNICAL ASSISTANCE CONTRACT CLOSING SAMPLE E-MAIL

CLOSING OF CONSULTANT'S CONTRACT

Dear CTLA-TA NS/AS,

Please close contract *S99-123 {Janet Smith}* under TA 1234-AAA.

We certify that:

- a. All contractual obligations have been fulfilled.
- b. All payments due have been settled.
- c. Certificate of equipment turn over/disposal has been submitted to CTLA-TA, *when applicable*.
- d. No further payments shall be requested once contract is closed.

This request has been endorsed by TASU team lead *{IS or NS with delegation of authority—as per e-mail below or attached}*.

Thank you,
TASU analyst

CLOSING OF NONCONSULTING CONTRACT

Dear CTLA-TA NS/AS,

Please close contract *T99-456 {CAPACITY BUILDING WORKSHOP}* under TA 1234-AAA.

We certify that:

- a. All contractual obligations have been fulfilled.
- b. All payments due have been settled.
- c. Certificate of equipment turn over/disposal has been submitted to CTLA-TA, *when applicable*.
- d. No further payments shall be requested once contract is closed.

Thank you,
TASU analyst

(Cc: TASU specialist or delegated personnel)

APPENDIX 3C: TECHNICAL ASSISTANCE CLOSING FORMS

1/2: REQUEST FOR CLOSING A TECHNICAL ASSISTANCE ACCOUNT

ASIAN DEVELOPMENT BANK

Memorandum

[Name of the TASU Department/Office]

[name of the TASU division]

Date: _____

To: Assistant Controller, CTLA
Through: Name and Title of TASU Director or Head
From: Name and Title of TASU Specialist
Subject: Request to Close TA Account (TA No. - Country: TA Title)

We request that the account of the above-completed TA be closed. We certify the following:

- ☐ [ADB has fully settled the consultant's final claim; or
- ☐ The consultant has failed to submit any claims within the required deadline. A copy of ADB's closing notice is attached, or
- ☐ The consultant has failed to file a notice to arbitrate within the required deadline. A copy of ADB's final notice is attached]^{1/}
- ☐ Turnover/disposal or transfer of ownership of the TA equipment/vehicles has been completed.
- ☐ There are no outstanding advances under the TA.
- ☐ There are no further claims nor refunds from the consultant, the recipient, a travel agency, a supplier, or any other party, including the following departments:
 - OAIS-LM: printing/mailling/shipping/transportation costs/stock-supplies
 - OAFA-EC: food services
 - DOC: typesetting/proofreading costs
 - Controller's Department, Trust Fund and Administrative Expense Division - AE: ADB staff travel costs
 - Field Office

Please advise us when the TA account is closed.

Attachments: a/s

cc: CTLA-PMR
SDPF^{2/}

^{1/} use application option.

^{2/} if the TA is financed by ADB-administered external funds.

2/2: CERTIFICATE OF TURNOVER/DISPOSAL OF TECHNICAL ASSISTANCE EQUIPMENT AND VEHICLES PURCHASED

ASIAN DEVELOPMENT BANK

This is to certify that the equipment and vehicles listed below were turned over to the recipient government/agency or disposed of in accordance with ADB's instruction.

ITEM/DESCRIPTION	QUANTITY	UNIT

Certified by

(Representative of Consultant)
(signature over printed name)

Equipment received by:

Confirmed by:

(Representative of Recipient Government/Agency)
(signature over printed name)

(ADB Staff Member)
(signature over printed name)

Date: _____

Date: _____

Note: Consultants normally submit this certificate with their final claims, within a week or two of completing the assignment. At the latest, this certificate must be submitted within 90 days of completion for a consulting firm or within 60 days of completion for an individual consultant.

CHAPTER 4: TECHNICAL ASSISTANCE DISBURSEMENT PROCESSING REQUIREMENTS

APPENDIX 4A: COST ESTIMATE AND FINANCING PLAN

1/2: INCLUDED IN THE TECHNICAL ASSISTANCE REPORT

Cost Category	ADB*	Source**	Total
1. {Consultants}			
a. {Remuneration and per diem}			
i. {International consultants}	\$	\$	\$
ii. {National consultants}	\$	\$	\$
b. {Out-of-pocket expenditures}	\$	\$	\$
i. {International and local travel}	\$	\$	\$
ii. Miscellaneous Travel Expense (MTE)			
iii. {Office space rental and related facilities}	\$	\$	\$
iv. {Goods (rental and/or purchase)}	\$	\$	\$
v. {Surveys}	\$	\$	\$
vi. {Training, seminars, and conferences}	\$	\$	\$
vii. {Reports and communications}	\$	\$	\$
viii. {Printed external publications}	\$	\$	\$
ix. {Others}	\$	\$	\$
2. {Equipment}	\$	\$	\$
3. {Training, seminars, workshops, forums, and conferences}	\$	\$	\$
a. {Facilitators}	\$	\$	\$
b. {Travel cost of ADB staff acting as a resource person}	\$	\$	\$
c. {Venue rental and related facilities}	\$	\$	\$
d. {Participants}	\$	\$	\$
e. {Representation}	\$	\$	\$
4. {Contributions to knowledge partner}			
5. {Printed external publications}	\$	\$	\$
6. {Surveys}	\$	\$	\$
7. {Goods (rental or purchase)}	\$	\$	\$
8. {Pilot testing}	\$	\$	\$
a. {Goods (rental or purchase)}	\$	\$	\$
b. {Works}	\$	\$	\$
c. {Block or performance grants or seed funding}	\$	\$	\$
9. {Contingencies}	\$	\$	\$
Total	\$	\$	\$

* Specify ADB financing source; e.g., Financed by the ADB's Technical Assistance Special Fund (TASF IV).

** Indicate other financing source, e.g., Global Climate Fund, Government of Australia.

Notes:

- 1) A lump-sum or output-based remuneration scheme should be favored to the extent possible to ease the administrative burden of managing numerous TA contracts.
- 2) For consultants, per diem covers hotel accommodation cost as well as daily subsistence allowance (DSA), which comprises 20% for breakfast, 30% for lunch, 30% for dinner, and 20% for incidentals. No per diem is paid on the day of the consultant's return to his usual place of residence or home office.
- 3) For workshop participants, DSA should not be more than ADB staff rates.
- 4) Use of business class airfare by consultants should be specified.
- 5) MTE solely applies for international travel and usually cover inter alia: passport and visa fees, terminal fees, in-and-out incidental travel expenses. MTE is payable at cost or on a lump-sum basis.
- 6) A housing allowance may be provided and is usually payable on a lump-sum basis.
- 7) Procurement of equipment and supplies should comply with ADB's Procurement Guidelines.

2/2: WORKSHOPS, SEMINARS, OR CONFERENCES

#	Categories	Quantity	\$ Rate	\$ Amount*
A	Resource Person			
1.	Honorarium			
2.	Airfare/transportation			
3.	Per diem			
4.	MTE			
B	Participants			
1.	Airfare/transportation			
2.	Hotel accommodation			
3.	Daily subsistence allowance (DSA)			
4.	MTE			
C	Venue and Equipment Rental			
D	Others			
1.	Communication/translation			
2.	Seminar materials/publication			
3.	Land transportation			
4.	Other costs			
E	Contingency			
Grand Total				

*Detailed computation (e.g., headcount x rate) must be provided.

Notes:

- A.1. Honorarium daily rate should comply with ADB reference range (PAI 2.04, paras. 76–77).
- A.2. For business travel to a single destination with outbound flying time of three (3) hours or less, travel will be in economy class, otherwise airfare is usually business class.
- A.3. Typically incorporated or lumped with honorarium for resource persons. Should typically not exceed ADB consultant rates.
- A.4. and B.4 Payable on a lump-sum basis and only for international travels. To cover passport and visa fees, airport taxes, in-and-out allowance, medical costs, and other incidental travel expenses.
- B.1. Economy class for both international and local fares.¹

¹ On exceptional basis, restricted business class may be provided to high-ranking government officials (director general and above) as approved by the TASU director.

- B.2. Should not exceed ADB hotel ceiling rates.
- B.3. Should not exceed ADB staff rates.
100% of DSA will be paid for all days at the mission destination from the first day of arrival at the mission destination (regardless of arrival time); but participants are entitled to only 50% of DSA on the travel day following their last field working day, regardless of the departure time of their flight.
- If meals are provided during the event (e.g., at the hotel or the event venue), general guidance for computation of participants' DSA is as follows:
- (i) For participants coming from abroad, the following discounts should apply to ADB rates:
 - Less 20% if breakfast is provided,
 - Less 30% if lunch is provided,
 - Less 30% if dinner is provided.
 - (ii) For local participants, DSA should be about 20% of ADB rate to cover incidental expenses only.
- Also, participants on layovers are entitled to:
- 0% of ADB DSA if layover is 6 hours or less,
 - 50% if layover is between 6 and 12 hours,
 - 100% if layover is above 12 hours.
- If multiple DSAs are allowed in a single day, then only the highest DSA rate will be applied. Travelers are not permitted to receive more than one total DSA in a 24-hour period.
- C. Cost estimate of hotel/venue may include catering services.
- D.3. TASU may provide a lump-sum payment provision for land transportation or in-city transport expenses, but not in excess of ADB staff rates.
- D.4. Any cost eligible under TA and which is not specifically covered under the existing cost categories. Please provide a detailed description of such cost.
- E. Contingency is limited to 10% of the total estimated cost.

APPENDIX 4B: CONFIRMATION OF ACCEPTANCE

Contract	<Contract Number>		
Project	<Project Type>-<Approval No.> (<country code>) <selection title>		
Expertise	<Expertise>		
Source	<International National>	Category	<Consulting Category>
(Please mark the relevant box and sign your confirmation over the corresponding name)			
[IF ENGAGED DIRECTLY]			
☐ I have carefully read your offer letter dated <contract date> and all its attachments. I accept the offer. Indicated below is my payment remittance information.			
☐ I certify that I am presently in good physical and mental health condition, that I am physically fit to undertake the assignment under my contract with ADB, and that I do not suffer from any physical and/or mental condition that could reasonably be expected to impair my ability to satisfactorily complete this assignment.			
☐ I acknowledge and agree that, except to the extent covered by any insurance which ADB will provide in connection with this assignment and of which ADB has notified me in writing, I shall be solely responsible for (i) any pre-existing medical condition, (ii) ensuring adequate medical supplies required for my health for any reason, and (iii) any and all medical and medical-related expenses (including, without limitation, emergency evacuation cost) incurred while undertaking this assignment.			
_____		_____	
<Consultant Name> Consultant		Date	
[IF ENGAGED THROUGH A FIRM]			
☐ We have carefully read your offer letter dated <contract date> and all its attachments. I accept the offer on behalf of <Firm Name>. Indicated below is our payment remittance information.			
☐ I will confirm after you respond to my inquiries below or in my letter attached.			
☐ Thank you for your offer, but we cannot commit <Consultant Name> this time.			
_____		_____	
<Firm's Primary Contact Name> <Position>		Date	
☐ I affirm my personal obligation to comply with the covenants concerning my services as specified in the Terms and Conditions, the Terms of Reference, and Standards of Conduct.			
_____		_____	
<Consultant Name> Consultant		Date	
Remarks:			
Payment Remittance Information			
For [Primary Currency]	Payment Method	<Payment Method>	
[IF PAYMENT METHOD IS ELECTRONIC]			
	Bank Name	<Beneficiary Bank Name>	
	Branch Name	<Beneficiary Branch Name>	
	Address	<Beneficiary Bank Address>	
	Account Name	<Account Name>	
	Account Number	<Account Number>	
	<Routing Type>	<Routing Type Number>	
For [other Currency]	Same as [primary currency]		

APPENDIX 4C: TECHNICAL ASSISTANCE CLAIM FORMS

1/4: TECHNICAL ASSISTANCE CLAIMS PARTNER FORM FOR CONSULTANTS

ADB TA Claims Partner

DashboardCreate ClaimCreate AdvanceReferences

Basic InformationTimesheet

Claim DetailsPayment InformationOther Attachments

Consultant's Certification

Welcome Carolina Guinea

ADB Holidays | adb.org | contact us | logout

BackSave as DraftCancelSave and Next

Step 3 of 6: Input your claim details and attach supporting documents per expense item.

For reference on exchange rates, click here for ADB Book Rate

Consultant NameCarolina Guinea

ContractS25442TA Number/TitleTA 9572-REG-ENHANCING EFFECTIVENESS OF SUBREGIONAL PROGRAMS TO ADVANCE REGIONAL CO

REIMBURSEMENT

Details/Files

Category

Period From

Period To

No. of Days

Currency

Daily Rate

Total

No Records Found

PER DIEM (No per diem paid on consultant or expert's return to Head Office / usual place of residence.)

Details/Files

Category

City

Period From

Period To

No. of Days

Receipt Date

Cost Currency

Daily Rate

Exchange Rate

Contract Currency

Total in Contract Currency

No Records Found

Instruction: Click on the row to edit the line item. Click on the delete icon (X) to remove the line item from the details.

INTERNATIONAL AND DOMESTIC AIR TRAVEL (please do not claim for tickets paid by ADB)

Details/Files

Category

Actual Route Taken

Period From

Period To

Routes Taken

Receipt Date

Cost Currency

Amount

Exchange Rate

Contract Currency

Total in Contract Currency

+ Add Air Fare

OTHER REIMBURSABLE EXPENSES

Details/Files

Category

Period From

Period To

Activity Description

Receipt Date

Cost Currency

Amount

Exchange Rate

Contract Currency

Total in Contract Currency

+ Add Reimbursable Expenses

Notes:

- 1. Detailed instructions to complete a claim are available at <https://taclaims.adb.org/tap-external>.
- 2. **Supported internet browsers** are: Internet Explorer version 11, Chrome version 33 or higher, Mozilla Firefox version 46 or higher, and Safari 11.2.1.

2/4: INDIVIDUAL CONSULTANT CLAIM, NON-TECHNICAL ASSISTANCE CLAIMS PARTNER FORM

ASIAN DEVELOPMENT BANK

Request for Payment to Individual Consultant/Non-ADB Staff

Instructions:

1. Type or print your entries clearly. Failure to complete the form in all respect may result in delay of payment.
2. Submit the completed form with supporting documents (i.e., boarding passes, receipts and proof of exchange rate in accordance with the contract provisions and **Technical Assistance Disbursement Handbook** (<http://www.adb.org/documents/handbooks/tadi-disbursement/default.asp>) indicating the Supporting Ref No. to the Hiring Department/Office for certification.

Log No. _____ (for ADB use only)

Name of Consultant	Consulting Firm (if applicable)							Contract No.	
Consultant's/Consulting Firm's Complete Address	Telephone No.						Fax/E-mail Address		
Project/TA Number and Name	Invoice No. (if applicable)						Invoice Date (DD/MM/YYYY)		
REMUNERATION/PER DIEM FOR SERVICES RENDERED (For each period below, indicate either your agreed remuneration or per diem)									
Period		Remuneration Rate			Per Diem Rate		Currency and Amount Claimed	Supporting Reference No.	(For ADB use only) Approved Not Approved
From	To	No. of Days/ Months	Daily/ Monthly Rate	Lump Sum	% of Lump Sum	City	No. of Days	Daily Rate	
Total Remuneration									
Total Per Diem									
INTERNATIONAL AND DOMESTIC TRAVEL (Please do not claim for tickets paid by ADB)									
Route as in Contract	Route Taken (if different from route as in contract)	Amount Paid in Original Currency	Exchange Rate/\$	Amount Claimed	Supporting Ref. No.	(For ADB use only) Approved Not Approved			
Notes:									
a.	Please settle your previous travel advances, if any, to avoid delay in payment of this claim.	Total Airfare Claimed							
b.	All claims should be in accordance with the contract provisions.	Add: Out-of-Pocket Expenses (as per contract)							
c.	Remarks/"Other Expense Items" to be claimed: Supporting Ref.No.								
Others (as shown under "Notes c," left column)									
Deduct: Advances, if applicable Medical Insurance, etc. (as computed by ADB)									
Total Amount Claimed									

CONSULTANT'S CERTIFICATION		FOR USE BY THE HIRING DEPARTMENT/OFFICE	
<p>1. I certify that the information provided herein, and the amount being claimed are correct.</p> <p>2. I certify that I am not on the sanction lists of ADB, African Development Bank, European Bank for Reconstruction and Development, Inter-American Development Bank, or the World Bank.</p> <p>3. This claim is last under the contract: ☐ Yes ☐ No</p>		<p>(Please use spaces below 2 for any comment relating to this certification.)</p> <p>1. The services have been performed satisfactorily. ☐ Yes ☐ No</p> <p>2. Out-of-pocket expenses/Others (note C) are endorsed ☐ Yes ☐ No</p> <p>3. The work under the contract has been completed. ☐ Yes ☐ No</p> <p>4. I certify that the consultant is not on the sanction lists of ADB, African Development Bank, European Bank for Reconstruction and Development, Inter-American Development Bank, or the World Bank.</p>	
<p>Signature of Consultant: _____ Date: _____</p>		<p>Name and Signature of Approving Authority: _____ Date: _____</p>	
CONSULTANT'S ACCOUNT INFORMATION			
<p>Please complete the following information, if not earlier provided to ADB:</p>			
<p>Signature of Consultant: _____</p>		<p>Date: _____</p>	
FOR USE BY THE HIRING DEPARTMENT/OFFICE			
<p>(Please use this portion for any comments/explanatory notes. Use a separate sheet if space is not enough.)</p>			
<p>Signature of Approving Authority: _____</p>		<p>Date: _____</p>	
<p>Prepared by: _____</p>	<p>Checked by: _____</p>	<p>Approved by: _____</p>	

CLAIM FOR PAYMENT									
4. CLAIMS FOR REIMBURSABLE OUT-OF-POCKET EXPENDITURES. ^{1/} Attach Official Invoice									
4A. INTERNATIONAL TRAVEL (Reimbursable).									
Expert Name	Routing in Contract	Routing Taken (If Different)	Contract Provision	Number of Round Trips		Supporting Reference Number	This Claim ^{2/} Currency and Amount	TASU Remarks	
				Available for This Claim	This Claim				
4B. CLAIMS FOR OTHER REIMBURSABLE OUT-OF-POCKET EXPENDITURES. ^{1/}									
Contract Payment Schedule		Documents Attached	Total Contract Provision		Unused Provision Available for This Claim Currency and Amount	Supporting Reference Number	This Claim ^{2/}		TASU Remarks
Category Description			Currency and Amount				Currency and Amount		
5. PROGRESS PAYMENT ^{3/} (To be filled in if payment is due.) Attach official invoice.									
Progress Payment No.	Achieved Milestones Relating to Payment Due (e.g. Report submitted, etc)		Currency and Amount Due		TASU Remarks				
					1. The services have been performed satisfactorily. 2. The milestones have been achieved. 3. Out-of-pocket expenditures are endorsed. 4. The firm is not on the sanction lists of ADB, African Development Bank, European Bank for Reconstruction and Development, Inter-American Development Bank, or the World Bank.				
PAYMENT INSTRUCTIONS ^{4/} Account No. Beneficiary Bank SWIFT Code/BIC Correspondent Bank for United States dollars paid outside the United States:					Other Currencies				
CONSULTANT CERTIFICATION 1. I certify that the inputs and amounts claimed are correct. 2. I certify that the firm is not on the sanction lists of ADB, African Development Bank, European Bank for Reconstruction and Development, Inter- American Development Bank, or the World Bank.					Confirmation by TASU Specialist _____ (Name and Signature) _____ (Date)				
^{1/} Refer to "Other Payments" category of the Payment Schedule (Last Page) of Appendix C of the contract. Please attach required supporting documents in accordance with the contract provisions and Technical Assistance Disbursement Handbook (http://www.adb.org/documents/handbooks/tadisbursement/default.asp) and indicate supporting Ref No on the documents. ^{2/} Do not claim amounts in excess of contract provision; submit a request for a contract variation prior to incurring excess costs. ^{3/} For your final claim use the form "Final Statement of Eligible Costs." ^{4/} If changed from contract instructions, attach an original copy of request for contract variation duly signed by the Authorized Representative of the firm.									

4/4: PAYMENT REQUEST TEMPLATE, NONCONSULTING SERVICES

Memorandum

[Name of the TASU Department/Office]

[name of the TASU division]

Date: _____

To: Name and Title of CTLA-TA Specialist
 From: Name and Title of TASU Specialist
 Subject: Request for payment (TA No.-Country: TA Title)

1. We request payment of <Amount> to <Payee> for the accommodation expenses of confirmed supported participants from the governments of *Papua New Guinea* (2 participants); *Solomon Islands* (2 participants) and *Timor-Leste* (4 participants) ...
2. Kindly transfer the requested amount to the banking details below.

Account Name:

Payee's Address:

Account Number:

Beneficiary Bank Name:

Bank Branch:

Bank Address:

Beneficiary SWIFT Code:

Intermediary Bank

Currency of Account:

Bank Details

(indicate if it accepts the currency requested)

3. Please charge this expense to <TA cost category> (e.g., *Training, Workshop, Seminar*) and disburse from fund xxx (Fund xx – xx%) and xxx (Fund xx – xx%).
4. We certify that the <Payee> is not on the sanction lists of ADB, African Development Bank, European Bank for Reconstruction and Development, Inter-American Development Bank, or the World Bank.

Funding arrangements and cost category

Notes: For an advance payment request, the memo should include the following:

- ☐ The name of the ADB staff who (i) will pick up the cash advance and (ii) will be responsible for liquidation.
- ☐ Confirmation of concurrence of the Field Office (Finance and Administration Officer) in case of a transfer to the Field Office's advance account.
- ☐ Confirmation that there are no outstanding advances under the TA or status of liquidation.
- ☐ If amount is > \$10,000, memo should be signed by the TASU director.

APPENDIX 4D: SUPPORTING DOCUMENTS

1/6: OVERVIEW

TABLE 1: FOR CONSULTING SERVICES¹

#	Cost Category	Payment Type	Required Supporting Document
1	Remuneration	Time-based contracts	Consultants' timesheets (4/6 of this appendix)
		Progress payment	N/A
2	Airfare (international and local)	At cost	<ul style="list-style-type: none"> Travel agency's invoice, if applicable. Purchase receipt, e-ticket, or any other evidence of payment acceptable to ADB.² Boarding passes or other evidence of travel acceptable to ADB.³
		Lump sum	<ul style="list-style-type: none"> Boarding passes or other evidence of travel acceptable to ADB.
3	Miscellaneous Travel Expenses (MTE) ⁴	Lump sum - \$150 (regional travel) and \$200 (nonregional travel) ⁵	<ul style="list-style-type: none"> Evidence of international travel must have been provided (footnote 3).
		At cost	<ul style="list-style-type: none"> In cases where claim exceeds \$150 (regional travel) and \$200 (nonregional travel), evidence of payment for the entire MTE claim is required.
4	Per diem allowance	Lump sum	N/A ⁶
5	Housing allowance	Lump sum	N/A
6	Equipment/Supplies	At cost	<ul style="list-style-type: none"> Contract with supplier, if applicable. Supplier's invoice. Official receipt or other evidence of payment. Certification for compliance of equipment purchased/ to be purchased (6/6 of this appendix).
7	Training/seminars	Lump sum	N/A
		At cost	<ul style="list-style-type: none"> Refer to Table 2: Workshops, Seminars, or Conferences
8	Surveys	Lump sum	N/A
		At cost	<ul style="list-style-type: none"> Official receipt or other evidence of payment. Contract with service provider, if applicable.⁷
9	Office operations	At cost	<ul style="list-style-type: none"> Contract with service provider, if applicable. Official receipt or other evidence of payment.⁸
10	Administration costs ⁹	At cost	<ul style="list-style-type: none"> Acknowledgment receipt or other evidence of payment.
11	Other expense (OPE) ¹⁰	Lump sum	N/A
		At cost	<ul style="list-style-type: none"> Official receipt or other evidence of payment.

¹ Disbursements are to be made in accordance with the General Conditions and Appendix C of consultants' contracts.

² For example, credit card or bank statement, deposit slip, or confirmation notice from a recognized mobile money transfer service are acceptable evidence of payment. However, use of airline mileage points is not a valid proof of payment and it is, therefore, not reimbursable.

³ Acceptable alternatives to round-trip boarding passes as evidence of travel include inter alia: relevant passport pages showing arrival and exit dates from the country of travel, hotel receipts, frequent flyer account statement or baggage tags.

⁴ Only payable in conjunction with international travel and may cover expenses such as: visa fee, terminal fees, in-and out-expenses, and other incidental travel expenses.

⁵ Regional travel means travel within individual region, which is based on ADB's regional department structure and its country membership. Thus, East Asia refers to member economies under the East Asia Department (EARD), Southeast Asian countries are covered by the Southeast Asia Department (SERD), South Asia refers to members in the new South Asia Department (SARD) plus Afghanistan and Pakistan, and Central Asia refers to the Central Asian republics under the Central and West Asia Department (CWRD).

⁶ However, some evidence of travel must already be provided (e.g., with airfare claim).

⁷ For consulting firms outsourcing such activity, an itemized invoice with evidence of payment is required. Subcontracts are only for TASU's review and approval.

⁸ Space rental, utilities, office supplies, office maintenance and repairs, local support staff. Consulting firms (only) may use their internal resources and bill ADB for their use, in which case, only an invoice is required.

⁹ Covers translation or interpretation costs, professional fees, and other service costs. Consulting firms (only) may use their internal resources and bill ADB for their use, in which case, only an invoice is required.

¹⁰ For example, report preparation, communications, excess luggage, land transportation, vehicle rental, and others.

TABLE 2: FOR WORKSHOPS, SEMINARS, OR CONFERENCES

#	Cost Category	Payment Type	Required Supporting Document
1	Resource person's Honorarium	Lump sum	<ul style="list-style-type: none"> Invitation letter signed by the TASU director;¹¹ for resource persons hired through CMS, the invitation letter with a copy of the approval workflow. Cost estimates. Acknowledgment receipt or other evidence of payment, if not a direct payment.
2	Airfare (international and local)	At cost	<ul style="list-style-type: none"> Travel agency's invoice, if applicable. Receipt of purchase, e-ticket, or any other evidence of payment acceptable to ADB (footnote 2). Boarding passes or other evidence of travel acceptable to ADB (footnote 3).¹²
3	Miscellaneous Travel Expenses (MTE)	Lump sum	Acknowledgment receipt or other evidence of payment. ¹³
		At cost	Receipt or other evidence of payment.
4	Hotel Accommodation	At cost	<ul style="list-style-type: none"> Duly signed contract or agreement with hotel.¹⁴ Hotel invoice(s) – with guest folio in attachment. Official receipt or other evidence of payment, if not a direct payment by ADB. Certification by TASU that the hotel accommodation charges do not include ADB staff nor ADB consultants, if Appendix 4D, 3/6 is not submitted.
5	Subsistence allowance	Lump sum	Acknowledgment receipt or other evidence of payment (footnotes 7 and 13).
6	Venue and equipment rental	At cost	<ul style="list-style-type: none"> Lease contract or agreement (footnote 14). Official receipt or other evidence of payment, if not a direct payment by ADB. An invoice is required for direct payment.
7	Publication, layout services	At cost	<ul style="list-style-type: none"> Publishing Request with the Task Order;¹⁵ or Service agreement or undertaking for service providers directly hired by TASU (footnote 14). Invoice. Official receipt or other evidence of payment, if not a direct payment by ADB.
8	Other expense (OPE) ¹⁶	At cost	<ul style="list-style-type: none"> Contract, agreement, undertaking, if applicable (footnote 14). Official receipt or other evidence of payment, if not a direct payment by ADB. An invoice is required for direct payment.
		Lump sum	N/A

Notes:

- (i) Summary sheet (Appendix 4D, 2/6) covering OPE is a mandatory requirement for all OPE claims.
- (ii) For consulting firms with outsourced activities (e.g., surveys, trainings, seminars, or workshops), reimbursement of such expenses would only require an itemized invoice or summary sheet of expense with corresponding evidence of payment to the subcontractor(s). Appendix 4D, 3/6 is an acceptable proof of travel and evidence of payment for events' participants. Endorsement of claims by TASU implies that TASU duly approved the cost estimate or budget and subcontracts prior to activities being conducted.

¹¹ For activities outsourced to a consulting firm, the TASU director's signing of the invitation letter is not required.

¹² However, a duly signed attendance sheet or Appendix 4D, 3/6 are both acceptable proof of travel.

¹³ A duly signed attendance sheet or Appendix 4D, 3/6 is adequate evidence of payment and proof of travel. Where Appendix 4D, 3/6 cannot be submitted, Appendix 4D, 5/6 may be used for providing proof of payment.

¹⁴ Contract must be signed by the TASU director or its duly delegated personnel.

¹⁵ Publishing (PUBS) request must be endorsed by the TASU head of department or its duly delegated personnel.

¹⁶ For example, land transportation, translation, communications, seminar materials, photos, and others.

2/6: SUMMARY SHEET, OUT-OF-POCKET EXPENSES

TA No: _____

Contract No: _____

Supporting Document Reference/ Receipt No.	Date of Payment	Payee (Supplier/ Contractor)	Description of Goods and Services	Currency of Expenditure	Amount Paid	US dollar Equivalent	Remarks
Total							

It is hereby certified that the above amounts have been paid for the proper execution of the TA activities, all within the terms and conditions of the TA agreement.

All supporting documentation substantiating these expenditures are attached.

Name and Signature

3/6: LIQUIDATION FORM, PAYMENTS TO WORKSHOP PARTICIPANTS

TA No./Title:
Title of Workshop:
Venue:
Location:
Dates:
No. of Participants:

Name of Participants	Country of Origin	Affiliation/ Organization	Airfare (a)	Hotel (b)	Per Diem			Others ^{3/} (d)	Total		Received (Signature)
					No. of Days	Subsistence Allowance					
						Fixed Rate	Total (c)				
									LC	\$	
									(a)+(b)+(c)+(d)		
TOTAL											

It is hereby certified that: (i) payments above follow the provisions of A.O.4.01 – Business Travel Appendix 5 and are, therefore, not in excess of ADB applicable rates; (ii) the hotel accommodation charges do not include ADB staff nor ADB consultants.

Prepared by:

Approved by:

Name and Signature^{1/}
Designation

Name and Signature^{2/}
Designation

^{1/} Authorized representative of EA or cooperating institution, ADB staff, Field Office, or consultant.
^{2/} TASU specialist.
^{3/} Please include a footnote detailed description of what “others” expenditures are.

N.B: Airfare, hotel, and other expense that are reimbursable at cost, are to be substantiated by adequate receipts or evidence of payment by participant. Lump sum/fixed rate payments required no supporting documentation.

4/6: INDIVIDUAL CONSULTANT TIMESHEETS

INDIVIDUAL CONSULTANT TIMESHEET, TECHNICAL ASSISTANCE CLAIMS PARTNER

Welcome **Carolina Guina**
[ADB Holidays](#) | [adb.org](#) | [contact us](#) | [logout](#)

Dashboard Create Claim Create Advance References

Step 2 of 6: Use Timesheet when claiming for Remuneration and Per Diem. You may click on Save and Next to skip this step when claiming for Air Travel and Other Reimbursable Expenses.

Back Cancel Save as Draft Save and Next

Consultant Name	Carolina Guina
Contract	S25442 TA Number/Title TA 9572-REG-ENHANCING EFFECTIVENESS OF SUBREGIONAL PROGRAMS TO ADVANCE REGIONAL CO

TIME SHEET ENTRY

Show entries

+ Add Time Sheet

Filter

Date	Day	Location	City	Per Diem	Activities/Remarks	Claimed Working Days (WD)	Justification for Work Claimed
04-May-2020	Monday	Field Work	PHILIPPINES - Manila	Yes	Attend meeting and present report	1.00	
Total Days						1.00	

Previous Next

Back Cancel Save as Draft Save and Next

INDIVIDUAL CONSULTANT TIMESHEET, NON-TECHNICAL ASSISTANCE CLAIMS PARTNER

Contract No. _____

Consultant's Timesheet No. _____

TA/RSC No. _____

For the Month of _____ 20 ____

(1) Day	(2) Date				Inputs/Services Rendered
		(3) Location ¹	(4) Per Diem ²	(5) Activities/Remarks ³	Justification for work claimed on non-weekdays or official holidays observed by ADB
Monday					
Tuesday					
Wednesday					
Thursday					
Friday					
Saturday					
Sunday					
Monday					
Tuesday					
Wednesday					
Thursday					
Friday					
Saturday					
Sunday					
Monday					
Tuesday					
Wednesday					
Thursday					
Friday					
Saturday					
Sunday					
Monday					
Tuesday					
Wednesday					
Thursday					
Friday					
Saturday					
Sunday					
Monday					
Tuesday					
Wednesday					
Thursday					
Friday					
Saturday					
Sunday					

Summary of Consultant's Inputs as per Contract

Total inputs/days as per contract: _____ days inclusive of Variation(s) Nos. _____ to _____

• Previous inputs/days rendered/billed: _____ days inclusive of Timesheet Nos. _____ to _____

• Inputs/days rendered/billed this month: _____ days

Balance: _____ days

I hereby certify that the number days billed/claimed for this month represent the actual time inputs rendered for this contract and there is no overlapping of claims with other concurrent assignments under contract nos. _____, _____, _____.

Submitted By: _____ Certified by: _____

Consultant/Date
(Signature over Printed Name)

ADB Supervising Project Specialist/Date
(Signature over Printed Name)

¹ Under Column 3, indicate location of services, e.g., H.O. – for home office; FW (City) – for services in the field and the location city; H.Q. – for services at ADB Headquarters; and TR – for travel time.

² Under Column 4, please indicate "Yes" if Per Diem is being claimed for services in the field.

³ Under Column 5, indicate activities/work undertaken, e.g., report preparation, meeting, field survey, workshop, etc.

5/6: ACKNOWLEDGMENT RECEIPT FOR INDIVIDUAL WORKSHOP PARTICIPANT

TA No./Title:

Title of Conference/Workshop Seminar: _____

Period Covered: _____

Location: _____

Name of Participant: _____

Institution Represented: _____

Country of Residence: _____

Entitlements

1. Airfare: Amount in Local Currency _____ @ _____ /\$1.00 \$ xx,xxx.xx

2. Subsistence Allowance: _____ days @ \$ _____ per day xx,xxx.xx

3. Miscellaneous Expenses: (Please specify)

\$	xx,xxx.xx	
	xx,xxx.xx	
	xx,xxx.xx	
	xx,xxx.xx	
	<u>xx,xxx.xx</u>	<u>xx,xxx.xx</u>

TOTAL \$ xx,xxx.xx

Received by:

Signature of Participant

Date

6/6: CERTIFICATION FOR COMPLIANCE OF EQUIPMENT

ASIAN DEVELOPMENT BANK

Certification for Compliance of Equipment Purchased/to be Purchased

Date: _____

To: Controller's Department, Loan Administration Division

TA. No. _____ – Country: TA Title _____

With reference to our endorsement for advance / reimbursement / liquidation of equipment cost, we certify the following:

☐ Quotations of equipment obtained from at least three (3) suppliers

☐ ADB Procurement Guidelines were followed

☐ List of equipment to be purchased with corresponding prices as follows:

	Equipment	Supplier's Nationality	Origin of Goods	Unit Price	Quantity	Total Cost
1						
2						
3						
4						

Printed Name and Signature

TASU Specialist: _____

Division: _____

Department: _____

CHAPTER 5: DISBURSEMENT PROCEDURES

APPENDIX 5A: TECHNICAL ASSISTANCE CLAIM REVIEW CHECKLIST

This can be used by the project staff/TASU, as well as the claimant, to ensure that a claim was prepared properly.

TA Number: _____		Date: _____	TASU/ EA	Consultant
Contract Number: _____		Disbursement Procedure: _____		
Item	Requirement	Note*(Yes, No, or N/A)		
General				
1.	Do I have the latest version of the signed contract/legal agreement?			
2.	Is the said contract reflected in TACP/TAIS**?			
3.	Has ADB issued a notice to proceed (NTP)?			
4.	Has the consultant submitted its Confirmation of Acceptance (COA) to ADB?			
5.	Are all contract variations (if applicable) submitted and confirmed in TAIS**?			N/A
6.	Have you confirmed that the service provider is not on the sanction lists of ADB, AfDB, EBRD, IADB, and the World Bank?			
7.	Has the appropriate fund source been applied?			N/A
Expenditures				
8.	Are the expenditures reported on the claim consistent with the contract/legal agreement?			
9.	Were eligible expenditures incurred on or after the contract signing date?			
10.	Were eligible expenditures incurred prior to the TA completion date and on or after the TA effectivity date or retroactive financing date?			N/A
11.	Are funds available in the related contract expenditure category? If not, has a contract variation been issued accordingly?			
Documentation				
12.	Is a summary sheet (Appendix 5C, 2/6) duly provided for OPE claims?			
13.	Are the documented currency, amount, and transaction date clearly shown on the supporting documentation provided?			
14.	Is the supporting documentation appropriate for the type of claim or disbursement procedure? (Appendix 5C, 1/6)			
15.	Have I checked that the documentation is complete, readable, and translated in English (if in local language)?			
Payment				
16.	Are the claim currency(ies) and amount(s) correct, i.e., consistent with supporting documents and with legal agreement/contract?			
17.	Are all bank references (SWIFT code, branch/sort code, ABA Fedwire number, etc.) and account references (account number/International Bank Account Number) included?			
18.	Are the payment instructions clear and consistent with the contract or the COA or CMS?			
Endorsement				
19.	Were services performed satisfactorily or were milestones achieved, and deliverables submitted and accepted by ADB within the contract's terms of engagement?			
20.	Is the claim endorsed/signed off by an authorized TASU officer?			N/A

* Expected response to the questionnaire or checklist is either "yes" or "N/A."

** Technical Assistance Information System (TAIS) is ADB internal information technology system, which may be replaced by a new platform.

APPENDIX 5B: QUICK REFERENCE GUIDE FOR CLAIM SUBMISSION

Step	Requirements		
	Reimbursement	Direct Payment	Advance Fund
What form should be used?	<ul style="list-style-type: none"> TACP form (Appendix 4C, 1/4) Non-TACP forms (Appendix 4C, 2/4 and 3/4) 	<ul style="list-style-type: none"> Payment request memo (Appendix 4C, 4/4) 	<ul style="list-style-type: none"> TACP form (Appendix 4C, 1/4) for consultants. Payment request memo (Appendix 4C, 4/4)
Who should sign the form?	The authorized signatory designated by the claimant.		
What supporting documentation should be provided to ADB?	(i) Contract; (ii) Evidence of payment (if required), showing the amount paid, the date of payment, the payee, and which can take various forms (Appendix 4D, 1/6); (iii) A bank attestation or foreign exchange receipt stating the exchange rate applied for the operation, if currency of payment different from currency of expenditure.	Claim should be accompanied by a copy of the original records (e.g., contract, invoice).	None at the time of the request for an advance, except for a cost estimate for up to 3 months. Then upon liquidation, (i) a list of payments made against the advance (Appendix 5C, 2/2); with (ii) evidence of payment (if required), showing the amount paid, the date of payment, the payee – and which can take various forms (Appendix 4D, 1/6).
Where should the claim be sent?	Technical Assistance Supervising Unit (TASU) at ADB headquarters or field office		
How often should payment requests be made?	At least monthly for consultants, otherwise, as and when expenditures are incurred.	In sufficient time to ensure that contractors/suppliers are paid on a timely basis and in accordance with the terms of their contracts.	As required to ensure enough liquidity for project implementation and timely payment of suppliers, with due consideration of a lead time for submission to CTLA of at least 5 business days prior to the schedule of activity. Liquidation of advances is to be submitted within 30 days of the advance payment or of completion of the TA activity.
Who should endorse the claim?	International staff, or national staff, either specified as Team Lead in the TA Report or with a delegation of authority from the TASU director/head.		TASU specialist up to \$10,000, TASU director above \$10,000.

APPENDIX 5C: ADVANCE FUND FORMS

1/2: ADVANCE PAYMENT FACILITY

(The following arrangements may be included in technical assistance agreement, cooperation agreement, or letter of agreement, as applicable)

Date : _____

To: Name of Executing Agency Address

Dear _____,

Subject: TA _____ - Establishment of an Advance Payment Facility

To facilitate the smooth implementation of the captioned Technical Assistance (TA), the Asian Development Bank (ADB) is agreeable to the use of an Advance Payment Facility (Advance) under the following administrative arrangements:

- (i) Proceeds of the Advance shall be used exclusively for making payments with respect to expenditures incurred in connection with the procurement of equipment and expenses (including materials development, per diem, substantiated airfare and train fare, miscellaneous allowances, and administrative expenses) associated with conferences, workshops, training seminars, research and evaluation, and other activities, as agreed on with ADB, to be carried out under the TA.

- (ii) The advance shall be credited to the following bank account:

Bank Name:
Bank Address:
Beneficiary Bank SWIFT Code:
Account Name:
Account Number:
Currency of the Account:
Correspondent Bank:
Corresponding Bank SWIFT Code:

In all cases, (Executing Agency) will take direct responsibility for (a) ensuring that all funds deposited by ADB to the main account are used solely for approved activities within the TA; (b) presenting distinct records accounting for all transactions involving these funds, when requested by ADB; and (c) ensuring any unliquidated balance is refunded to ADB.

- (iii) The Advance shall be requested in writing and signed by the authorized representative of the (Executing Agency). The Advance shall be paid in (currency).

- (iv) The installment period for the Advance will be (No. of Months),¹ as requested by your office. The request for Advance shall be supported with a schedule setting out details of the expenditures, estimated amounts, and the period over which such expenditures are expected to be incurred.

At the end of each installment period, (Executing Agency) shall submit to ADB: (i) the Liquidation of Advance Form (Appendix 5C, 2/2) duly completed, together with supporting documentation such as invoices, receipts, or other supporting documents acceptable to ADB, to substantiate these expenditures; or (ii) a statement of expenditures (Appendix 5D) covering the Advance if the SOE procedure is applicable. Those must be submitted prior to (or simultaneous with) any request for subsequent Advance; in all cases, unless specifically agreed to by ADB, this should be submitted within 30 days after the completion of the activity.

Any portion of the Advance that remains unliquidated at the end of the activity shall be refunded to ADB in the original currency of payment. Any exchange losses from conversion in other currencies shall be borne by (Executing Agency).

If you are agreeable to the above arrangements, please indicate your consent by signing this letter and returning the original copy to (ADB HQ, Field Office), keeping one copy for your own records. The address for the (ADB HQ, Field Office), is:

Sincerely yours,

TASU Director
Division:

Conform:

EA Authorized Signatory
Date: _____

¹ The installment period should not exceed 3 months. In case the advance is non-US dollar, the period should be further shortened in order to minimize exchange gain/loss at the time of liquidation.

2/2: LIQUIDATION OF ADVANCE FORM

ASIAN DEVELOPMENT BANK

TA No.: _____			
Cost Category: _____			
Particulars	Supporting Document/ Reference/Receipt No.	Amount ^{1/}	
		In Local Currency	In \$
AMOUNT OF ADVANCE			xx,xxxx.xx
Less Expenses:			
I.			
A.		xx,xxxx.xx	
B.		xx,xxxx.xx	
C.		xx,xxxx.xx	xx,xxxx.xx
II.			
A.		xx,xxxx.xx	
B.			
1.		xx,xxxx.xx	
2.		xx,xxxx.xx	
C.		xx,xxxx.xx	xx,xxxx.xx
III.			xx,xxxx.xx
IV.			xx,xxxx.xx
V.			
1.		xx,xxxx.xx	
2.		xx,xxxx.xx	
3.		xx,xxxx.xx	xx,xxxx.xx
TOTAL EXPENSES^{2/}			xx,xxxx.xx
BALANCE^{3/}			xx,xxxx.xx
Prepared by: _____		Approved by: _____	
Name and Signature ^{4/} Designation		Name and Signature ^{5/} Designation	
^{1/} Provide detailed computation. ^{2/} All expenses should be supported by receipts unless otherwise indicated in the TADH and/or TA contracts. Any unutilized advances should be refunded to ADB immediately. ^{4/} Authorized representative of EA, cooperating institution, ADB staff, RM/RO/EM, or consultant. ^{5/} TASU specialist.			

For the Period: _____ to _____

Name and Signature Project Director or Manager

³ MOU or any relevant TA document (para. 2.10).

Technical Assistance Disbursement Handbook

This handbook is a compilation of the disbursement policies, guidelines, procedures, and practices for technical assistance (TA) financing provided or administered by the Asian Development Bank. It serves as a reference guide for ADB staff and TA stakeholders—consultants, executing agencies, cooperating institutions, cofinanciers, suppliers, and other contracting parties—in designing and operating TA disbursement activities to ensure efficient and effective project implementation.

About the Asian Development Bank

ADB is committed to achieving a prosperous, inclusive, resilient, and sustainable Asia and the Pacific, while sustaining its efforts to eradicate extreme poverty. Established in 1966, it is owned by 68 members—49 from the region. Its main instruments for helping its developing member countries are policy dialogue, loans, equity investments, guarantees, grants, and technical assistance.