

Notes on reimbursement of claims

Reimbursement Claim Forms:

There are three types of forms for submission of reimbursement claim.

- A Summary sheet requiring documents Form –1 B
- B Summary sheet not requiring documents Form – 1C
- C Abstract of Summary sheet.

Important Points to be adhered to while preparing reimbursement claim:

1. Claim amount should be indicated in Rs. in Million and up to 3 decimal points only (1 Million= Rs. 10 Lakh).
2. The Summary sheet and Abstract of Summary sheet need to be submitted in A4 size paper.
3. All Summary sheet and Abstract of Summary sheet should be signed in original. The photocopy of signed Summary sheet is not accepted by CAA&A and World Bank.
4. The claims would be ink-signed (signature with black ink is not allowed) by the person authorized to sign the claims. The authorized person would duly attest any cutting or overwriting.
5. Separate Summary sheet is to be prepared for each category of expenditure. The consolidation sheet (Abstract of Summary sheet) of all the Summary sheets in a claim would be prepared and placed on the top of each set of the claim.
6. The claim should comprise of No. of copies of forms and documents as follows:-
 - a. Four copies of each Summary sheet i.e. form 1-B and /or 1-C.
 - b. Four copies of Abstract of Summary sheet.
 - c. Three copies of supporting documents (only for form 1-B)
 - d. Calculation Sheet of eligible expenditure.
 - e. One copy of calculation sheet of expenditure incurred and claimed under each category.
 - f. One copy of certificate duly signed in original declaring that expenditure incurred has been reflected in Books_of Accounts, all expenditure have been checked and verified and not claimed earlier as per format attached as Annexure – A
7. Four sets of claim need to be submitted as per following sequence:

- a. Each set should comprise Abstract of Summary sheet followed by Form 1-B and/or 1-C.
 - b. No document should be attached with First set
 - c. Supporting documents should be attached with Second, Third and Fourth set.
 - d. Calculation sheet and certificate as indicated in 6 (d), (e) and (f) should be attached with Fourth set.
8. If the claim is delayed for more than six months, reasons for the delay has to be mentioned in remarks column of Abstract of Summary sheet/SOE Form – 1-B and Form 1-C.
 9. When the claim for reimbursement for goods under SOE is 100% applicable only in case of NPIU and SPFU of the eligible expenditure incurred, an additional certificate is also required to be furnished as given below:
“ Certified that the expenditure claimed above does not include local taxes and duties.”
 10. SPFU should consolidate category 1 in single Summary sheet and write in Remarks that the claim pertains to expenditure incurred by the Project Institutions of the State. Institute-wise expenditure should not be shown in this sheet.
 11. All attached documents should be in English, otherwise duly attested English translated copies.
 12. Reimbursement Claim to be signed by Authorized signatory with Rubber Stamp in English.

Summary sheet requiring documents (Form –1 B)

This form is to be used for expenditure equal to or more than

- a) **US\$ 300 000/- for civil works and goods (Equipment / Furniture / Vehicle)**
- b) **US\$ 100 000/- for consulting firms**
- c) **US \$ 50, 000/- for individual consultants**

The following instructions are to be followed sequentially while filling up the columns in the Summary sheets

1. **Payment made during the period** Mention period for which claim is being submitted as dd/mm/yyyy to dd/mm/yyyy
2. **Date** Write claim submission date (dd/mm/yyyy)
3. **IDA Credit No.** Write 3718-IN
4. **Application No.** This column is to be left blank by SPFU and Institutions.
5. **Summary Sheet No.** Each page (Summary sheet) is to be numbered sequentially under each claim.
6. **Item No.** Mention serial No.
7. **Category No.** Mention category schedule 1 of the Development credit agreement. (see page 12 & 13). Separate Summary sheet is to be used for each category of expenditure.
8. **Brief description of works, goods or services:** Give brief description e.g. Civil works contract / Equipment / Consultancy for civil.
9. **Name & address of the contractor/ supplier/ consultants :** Give the name, city, state and country.
10. **Contract No & date** Write full reference of contract to ensure that the contract can be readily identified. In respect of contract having more than one package, identify each package separately.
11. **Contract amount :** Write full value (Rs in million) of the contract approved by the World bank.
12. **Currency and cumulative amount paid to date :** Mention cumulative amount of the expenditure including the expenditure of the current claim is to be shown against each currency of the contract amount.
13. **Currency and amount paid during this period :** Write currency (Rs. in Million upto 3 decimal points) and total value of invoices net of retention and other deductions for ineligible items. When there are more than one invoice in an item in the Summary sheet, an annexure showing the details of each invoice would be sent with the claim.
14. **IDA Financing percentage** Eligible percentage taken from the appropriate category of schedule 1 of the Development credit agreement.
15. **Amount eligible for Financing** Total amount (Rs. in Million upto 3 decimal points) of invoices covered by the application multiplied by the eligible percentage.
16. **US \$ equivalent withdrawn from the special account** This column is to be left blank by SPFU and Institutions.
17. **Exchange rate** This column is to be left blank by SPFU and NIT.
18. **Remarks** Mention W.B.R. No. related to the contract.
19. **Total** The total of col. 8 and col. 10 of Form 1B is to be shown in the col. 3 and 5 respectively in Abstract of Summary Sheet against each Summary sheet No.

Summary sheet requiring no documents (Form –1C)

This form is to be used for expenditure less than

a) Works (Civil) costing US \$ 300 000/-

b) Goods (Equipment / Furniture/ Vehicle) costing US \$ 300 000/-

d) Consulting firms costing US \$ 100 000/-

e) **Individual Consultants are costing US \$ 50 000/-**

f) **Operating costs, books, learning resources, training and workshops (no limit for these expenditures) .**

The following instructions are to be followed sequentially while filling up the columns in the Summary sheet.

1. **Payment made during the period :** Mention period of reimbursement claim
2. **Date:** Mention the date of submission of claim.
3. **IDA Credit Number:** Write 3718-IN
4. **Application No.:** This column is to be left blank by the SPFU and Institutions.
5. **Item No.:** Identifies items sequentially within each Summary sheet and facilitates identification of the relevant item in any related correspondence.
6. **Category No.:** Obtain category reference from schedule 1 of Development Credit Agreement (see page 12 & 13). Separate Summary sheet is to be used for each category of expenditure.
7. **Brief description of works, goods or services:** Give brief description e.g. Incremental Operating Cost, Books & LRs, Training & Fellowships and Consultancies
8. **Country of Supplier/ Contractor/ Consultant:** Mention City and State of all suppliers or contractors from the US only.
9. **Total Amount of Invoices covered by Application:** Mention the Amount of expenditure incurred during the claim period in Rs. In Million.
10. **IDA Financing Percentage:** Eligible percentage taken from the appropriate category of schedule 1 of the Credit Agreement.
11. **Amount eligible for financing:** Total amount of invoices covered by the application multiplied by the eligible percentage.
12. **US\$ equivalent withdrawn from the Special Account:** Leave it blank.
13. **Exchange rate:** Leave it blank.
14. **Remarks:** Each contract value does not exceed SOE limit
15. **Supporting documents retained at -----.** Please mention the place where the documents can be verified by the world bank agency i.e. SPFU - Trivandrum or NIT – Bhopal / Nagpur / Surat / Allahabad.

Abstract of Summary Sheet

It is also called consolidation sheet it contains Summary of form 1-C and Form 1-B submitted with the claim and it is attached on the top of each set of Summary sheet.

The following instructions are to be followed sequentially while filling up the columns in the Abstract of Summary sheet.

1. **State/NIT:** Mention the State (Kerala) /NIT- Kurukshetra belonging to claim.
2. **Application No.:** This column is to be left blank by the SPFU and Institutions.
3. **IDA Credit No.:** Write 3718-IN.
4. **Reference Period:** Mention period for which reimbursement claim.
5. **Date:** Mention the date of submission of claim. (if the claim is re submitted to CAA&A/ NPIU, fresh date is to be mentioned).
6. **Summary Sheet No.:** Mention the No. of each Summary sheet.
7. **Category No.:** Institutions should write 1, SPFU should write either 2,3,4,5, or 6.
8. **Total Expenditure:** Amount of expenditure mention in the Summary sheet Rs. in Million up to three decimal points.
9. **Percentage of Reimbursement:** Eligible percentage taken from the appropriate category of schedule 1 of the Credit Agreement.
10. **Amount claimed for Reimbursement:** Amount should be written Rs. in Million up to three decimal points (the expenditure amount multiplied by the eligible percentage).
11. **Remarks:** Give specific reason such as reason for delay of submission of claim, claim rejected by CAA&A vide application No. etc.
12. **Project Authority:** The Head of SPFU/Director of NIT or State Institutions authorised to sign the claim He/She has to give full signature with designation as Authorised signatory.
13. **For Government of India:** Leave it blank.

Documents required with Form 1-B

Only photocopies are required:

1. First and last page of Running Account Bill (including WBR NO., Contract No. and city) for civil works.
2. Supplier's or Consultant's invoice.
3. Summary statement of works performance signed by supervising engineer or any other authorised representative.
4. Evidence of payment in the form of receipted invoice or formal receipt from the contractor (duly affixed revenue stamp thereon).
5. Bank guarantee in case of mobilisation advance/ Indenture Bond in case claim is towards secured advance payment.
6. Calculation sheet of amount derived as "eligible amount for reimbursement".
7. In case of import the Evidence of shipment (e.g. bills of lading/Airways bill) for goods purchased.
8. Commercial bank's report of payment. When goods are procured by a central procurement agency a separate receipt from the supplier against whom the contract was approved.
9. Any other technical certificate which the bank may require in respect of civil works.

NOTE: When Summary sheet (Form 1-C) is used where no documents are required to be sent with the claim, the documents are to be retained at SPFU/NIT application wise and must be readily available for review by auditors.

INELIGIBLE ITEMS:

1. Taxes and Duties: Wherever the bank's percentage finance is less than hundred percent, the Project Implementing Agency may include the taxes and duties paid while calculating the expenditure eligible for banks' finance. In other cases where the percentage of finance is hundred percent, such taxes and duties should be excluded while calculating the expenditure eligible for finance.
2. Security Deposit: Recovered from contractors are not eligible for financing by the bank at the time of recovery. However, the security deposit can be claimed for bank financing at the time of actual release to the contractor.
3. Charges levied on Sand/Stone: are not eligible for bank financing.
4. Arbitration Charges and Adjudication fees are not reimbursable.
5. Liquidated damages/penalty imposed are not eligible for reimbursement.
6. Cost of land or cost of acquisition of pathways are not reimbursable
7. Temporary advance not allowed.

CERTIFICATE

I hereby certify that the reimbursement claims lodged for the period from _____ to _____ has been verified by me for which the payment has already been made, and the expenditure against these claims have been reflected in the books of accounts as per standard accounting rules. I have made all necessary checks and corrections.

I further certify that all information given in the reimbursement claims is correct and true to the best of my knowledge and belief. No other claims for the above period are pending with us and entire expenditure is being claimed.

It is also certified that the expenditure incurred during the above period has not been claimed by the Institute in any of the earlier claims.

Date:

Signature and Seal of
Institution Head/SPFU Head