Asian Development Bank (ADB)  
– Donor Fact sheet

Developed by the INTOSAI-Donor Cooperation with support from the ADB

Background

The INTOSAI-Donor Cooperation (Cooperation) has taken the initiative to develop fact sheets for the purpose of increasing knowledge of member practices in supporting Supreme Audit Institutions (SAIs). Fact sheets have been developed for donor members who can provide financial support for capacity development. In addition, fact sheets have been developed for some INTOSAI members who can support capacity development for SAIs through their programme implementation.

This fact sheet is for information purposes only and does not constitute an offer for support.

About ADB

The Asian Development Bank (ADB) is a multilateral development bank that provides loans, technical assistance and grants to its member countries.

ADB can support SAIs through most types of projects - see table 1 for an overview.

Table 1: What types of projects can ADB provide funding for when working with SAIs:

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<thead>
<tr>
<th>Type of projects:</th>
<th>Can ADB provide funding:</th>
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<tbody>
<tr>
<td>Short-term projects</td>
<td>Yes</td>
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<td>Long-term programmes</td>
<td>Yes</td>
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<td>Bilateral support</td>
<td>Yes</td>
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<td>Regional support</td>
<td>Yes</td>
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<td>Funding for peer to peer support</td>
<td>Yes</td>
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<td>Funding for projects to be implemented by the SAI itself</td>
<td>Yes</td>
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<td>Funding for projects with a third-party implementer</td>
<td>No</td>
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<td>Projects where SAI Capacity Development is part of a broader PFM program</td>
<td>Yes</td>
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Programming Cycle and decision making

For ADB to consider supporting a SAI capacity development program, the applicant should submit a project proposal while the ADB’s Country or Regional program is being prepared, which is once every three to five years.

The choice of programs to be funded in the following program period is based on mutual discussion and agreement between ADB and the recipient country, in line with the country’s overall development priorities and may be constrained by funding allocations. The decision is based on a Country Partnership Strategy (CPS) or a Regional Partnership Strategy. Support to a SAI in any member country, or to a regional association of SAIs, has to be included within the respective partnership strategy with a budget.
to be considered for support. For more information about the individual countries CPS see, https://www.adb.org/documents/series/country-partnership-strategies. For more information about CPS and regional cooperation strategies that are under preparation see, https://www.adb.org/countries/documents/country-strategies-programs-under-preparation.

**Strategic priorities for ADB**

**Priority countries**

The SAI has to be from one of ADBs member countries. Please follow this link for the most updated list of ADB member countries. https://www.adb.org/about/members

**Areas of strategic priorities:**
To consider supporting SAI development programs, the projects need to be compatible with ADBs strategic priorities, and included in the Country or Regional Partnership Strategy. ADB can provide support for projects in the following areas.

- Good governance
- Accountability
- Transparency
- Fighting corruption
- PFM reforms
- Public administration reforms
- Effective Institutions

**Financing modalities**

ADB financing can be in the form of loans (at near-market rates, concessional rates) and/or grants. The modality for support will be based upon the Country / Regional Partnership Strategy, and a country’s eligibility to receive concessional loans and grants at the point of time a project is considered.

**About the INTOSAI-Donor Cooperation**

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<th>THE INTOSAI-DONOR COOPERATION</th>
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<td>The INTOSAI-Donor Cooperation is a strategic partnership between donors and the Supreme Audit Institution (SAI) community.</td>
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</table>

**Purpose:** to improve SAI performance in developing countries through scaled-up and more effective support.

**Guiding Principles:** development of country-led strategic plans; donors respecting SAI country leadership; and improved coordination of support.

**Members:** To date, 23 donor organizations and INTOSAI (who comprise the INTOSAI-Donor Steering Committee) have signed the Memorandum of Understanding.

For more information, visit us online at www.idi.no/intosai-donor-cooperation