



ကန့်သတ်  
ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတော်  
ပြည်ထောင်စုစာရင်းစစ်ချုပ်ရုံး  
စစ်ဆေးရေးဦးစီးဌာန

စာအမှတ်၊ စဆ - ၅ / ၄၀၉၁ (၂၀၂၂ / ၂၀၁၉)  
ရက်စွဲ၊ ၂၀၁၉ ခုနှစ်၊ ဇူလိုင်လ (၁၂) ရက်

သို့

၁။ ညွှန်ကြားရေးမှူးချုပ်  
ရသုံးမှန်းခြေငွေစာရင်းဦးစီးဌာန

အကြောင်းအရာ။ စီမံကိန်းနှင့်ဘဏ္ဍာရေးဝန်ကြီးဌာန၊ ရသုံးမှန်းခြေငွေစာရင်းဦးစီးဌာနမှကမ္ဘာ့ဘဏ်ထောက်ပံ့ငွေဖြင့် ဆောင်ရွက်လျက်ရှိသော မြန်မာနိုင်ငံတွင်းထွက်သယံဇာတ အရင်းအမြစ်တူးဖော်ရေး လုပ်ငန်းများ ပွင့်လင်းမြင်သာမှုဖော်ဆောင်ရေးစီမံကိန်း (MEITI) ၏ ၂၀၁၈ ခုနှစ် (ဧပြီလမှ စက်တင်ဘာလထိ) အတွက် စစ်ဆေးတွေ့ရှိချက် အစီရင်ခံစာဘာသာပြန်ဆိုမှုအား ပြန်လည် ပေးပို့ခြင်း

ရည်ညွှန်းချက် ။ ယင်း၏ ၆-၆-၂၀၁၉ ရက်စွဲပါ စာအမှတ်၊ ဘ-၈/ MEITI/ PFA (၄၆/၂၀၁၉)

၁။ စီမံကိန်းနှင့်ဘဏ္ဍာရေးဝန်ကြီးဌာန၊ ရသုံးမှန်းခြေငွေစာရင်းဦးစီးဌာနမှ ကမ္ဘာ့ဘဏ်ထောက်ပံ့ငွေဖြင့် ဆောင်ရွက်လျက်ရှိသော မြန်မာနိုင်ငံတွင်းထွက်သယံဇာတအရင်းအမြစ်တူးဖော်ရေးလုပ်ငန်းများ ပွင့်လင်းမြင်သာမှုဖော်ဆောင်ရေးစီမံကိန်း (MEITI)၏ ၂၀၁၈ ခုနှစ် (ဧပြီလမှ စက်တင်ဘာလထိ) အတွက် စစ်ဆေးတွေ့ရှိချက်အစီရင်ခံစာနှင့် စီမံခန့်ခွဲမှုအကြောင်းကြားစာတို့အား အင်္ဂလိပ်ဘာသာသို့ ပြန်ဆိုထားခြင်းကို ရည်ညွှန်းချက်ပါစာဖြင့် ပေးပို့လာပါသည်။

၂။ ပေးပို့လာသည့်အင်္ဂလိပ်ဘာသာပြန်ဆိုထားသော စစ်ဆေးတွေ့ရှိချက် အစီရင်ခံစာနှင့် စီမံခန့်ခွဲမှုအကြောင်းကြားစာတို့ကို စိစစ်၍ လိုအပ်သည်များကို ပြင်ဆင်ပြီးပြန်လည်ပေးပို့အပ်ပါသည်။

ပူးတွဲ (၁) စစ်ဆေးတွေ့ရှိချက်အစီရင်ခံစာ တစ်စောင်၊ ရွက်ရေ (၁၆) ရွက်

(၂) စီမံခန့်ခွဲမှု အကြောင်းကြားစာ တစ်စောင်၊ ရွက်ရေ (၁၁) ရွက်

ညွှန်ကြားရေးမှူးချုပ်(ကိုယ်စား)  
(ခင်ခင်သီ၊ ဒုတိယညွှန်ကြားရေးမှူးချုပ်)

မိတ္တူ

အမြဲတမ်းအတွင်းဝန်၊ စီမံကိန်းနှင့်ဘဏ္ဍာရေးဝန်ကြီးဌာန  
ရုံးလက်ခံ  
မျှော်

Restrict

**The Republic of the Union of Myanmar**  
**Office of the Auditor General of the Union**

No- Salone Salain - 5/4091 (153/2019)

Date - 14<sup>th</sup> May, 2019

To:

Ministry of Planning and Finance

Subject Matter: **Submission of Audit Report and Management Letter**

Reference: The letter number SaBa / Bandar - 5/2/3 (385/2019) dated 15-2-2019

1. According to the request with reference letter from Union Minister office, Ministry of Planning and Finance, Office of the Auditor General of Union has audited the Financial Statements of Myanmar Extractive Industries Transparency Initiative (MEITI) project for the period from April to September 2018 Funded by World Bank, implemented by the Budget Department, Ministry of Planning and Finance.

2. The audit report and management letter were attached together with this letter for further actions taking as necessary.

Attached: (1) Audit Report (16) pages

(2) Management Letter (11) pages

(Signed)

On Behalf of Auditor General

(Naing Thet Oo, Permanent Secretary)

Copy to

Director General, Budget Department

Office File

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**The Republic of the Union of Myanmar  
Office of the Auditor General of the Union  
Audit Department**

**Audit Report  
on  
financial statements of Myanmar Extractive Industries Transparency  
Initiative (MEITI) Project  
for the 6-month period from April to September 2018  
funded by World Bank  
implemented by  
Budget Department, Ministry of Planning and Finance**

**Date; 14<sup>th</sup> May, 2019**

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## **Restrict**

**Audit report on financial statements of Myanmar Extractive Industries Transparency Initiative Project for the 6-month period from April to September 2018 funded by World Bank, implemented by Budget Department, Ministry of Planning and Finance.**

### **Introduction**

1. The Financial Statements of Myanmar Extractive Industries Transparency Initiative (MEITI) Project for the 6-month period from April to September 2018 funded by World Bank, implemented by Budget Department, Ministry of Planning and Finance which were prepared in accordance with the Generally Accepted Accounting Principles (GAAP), have been audited by the office of the Auditor General of the Union in line with the Generally Accepted Auditing Standards (GAAS).

### **Management's Responsibility for the Financial Statements**

2. The project management is responsible for preparing Financial Statements which are in line with project's Financial Management Manual and the Generally Accepted Accounting Principles (GAAP) and those statements must be free from material misstatement arising from fraud and errors which can lead to the wrong management decisions regarding to the internal control.

### **Auditor's Responsibilities**

3. Our responsibility is to conduct audit on the Financial Statements in accordance with Generally Accepted Auditing Standards (GAAS) and those standards require us to comply with the code of ethics for auditors and to express appropriate audit opinion as per the audit findings after conducting audit with reasonable assurance whether material misstatement exists in Financial Statements.

4. During the course of audit, regarding to figures in Balance Sheet, Sources and Uses of Funds Statement, Statement of Uses of Funds by Sub-Components and Statement of Uses of Funds by Categories, we obtained audit evidence for evaluating errors in deficiencies and applying audit procedures based on auditor's assessment and judgment. In this regards, we have obtained sufficient audit evidence in order to give audit opinion.

### **Scope of Audit**

5. The Financial Statements of Myanmar Extractive Industries Transparency Initiative (MEITI) Project for the 6-month period from April to September 2018 funded by World Bank, implemented by Budget Department, Ministry of Planning and Finance have been audited through claim bills for expenditures and vouchers as well as performance reports.

**Restrict**

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**Audit Opinion**

6. The Financial Statements of Myanmar Extractive Industries Transparency Initiative (MEITI) Project for the 6-month period from April to September 2018 funded by World Bank, implemented by Budget Department, Ministry of Planning and Finance are stated fairly in accordance with Generally Accepted Accounting Principles (GAAP).

(Signed)

Khine Khine Aung

Director General

Date; 14<sup>th</sup> May, 2019

**Restrict**

Annex 3: Balance Sheet

Myanmar: Extractive Industries Transparency Initiatives  
Interim Financial Reports  
Balance Sheet  
Semester ended 30th September 2018

			DA-A MMK
Accounts	Description		Actual Year To Date
			MMK
	<b>ASSETS</b>		
	Cash		
	Bank		
	Advances		158,581,877.30
	<b>TOTAL ASSETS</b>	(a)	158,581,877.30
	<b>PROJECT EXPENDITURES:</b>		
	Component 1: Support to the MSG and EITI Secretariat		271,606,652.59
	Component 2: Improving Data Quality and Operator's Readiness to for EITI Implementation		-
	Component 3: Institutional Development for EITI Implementation - Ministries		27,334,360.00
	<b>TOTAL PROJECT EXPENDITURES</b>	(b)	298,941,012.59
	<b>TOTAL ASSETS AND PROJECT EXPENDITURES</b>	c = a + b	457,522,889.89
<b>FUNDS</b>	IDA		400,000,000.00
	Opening Balance		57,522,889.89
	<b>TOTAL FUNDS</b>	(d)	457,522,889.89
	Check (d) = c	(d) = c	-



Annex 4.1: Statement of Sources and Uses of Funds template

Myanmar Extractive Industries Transparency Initiatives Project Phase II  
Sources and Uses of Funds Statement  
Semester ended 30th September 2018

DA-A MMK

		Actual		
		Current Semester	Year to date	Cumulative to date
<b>Receipts</b>				
"Myanmar Partnership MDTF" Designated Account		400,000,000.00	400,000,000.00	799,830,000.00
MP-MDTF Direct Payment from WB				
Government financing				
<b>Total receipts</b>	(a)	400,000,000.00	400,000,000.00	799,830,000.00
<b>Expenditure by project component</b>				
Component 1: Support to the MSG and EITI Secretariat to implement EITI		271,606,652.99	271,606,652.59	570,224,775.88
Component 2: Improve operators' readiness for EITI implementation		-	-	19,579,268.00
Component 3: Institutional development for EITI implementation		27,334,360.00	27,334,360.00	51,447,918.00
<b>Total payments</b>	(b)	298,941,012.59	298,941,012.59	641,251,961.88
<b>Excess/(deficit) receipts over payments</b>	c = a - b	101,058,987.41	101,058,987.41	158,578,038.12
<b>Opening funds balance</b>				
Cash at Bank		57,522,889.89	57,522,889.89	57,526,729.07
Advance payments				-
Petty Cash				
<b>Total opening funds balance</b>	(d)	57,522,889.89	57,522,889.89	57,526,729.07
<b>Closing funds balance</b>	e = c + d	158,581,877.30	158,581,877.30	216,104,767.19
<b>Represented by:</b>				
Cash at Bank		158,581,877.30	158,581,877.30	216,104,767.19
Advance payments				
Petty Cash				
<b>Total</b>	f	158,581,877.30	158,581,877.30	216,104,767.19
<b>Check (all should zero)</b>	g = e - f	-	-	-

SIGNATURE:   
NAME: Daw Nan Hla Hla Min  
TITLE: Deputy Director  
DATE: 20-11-2018

SIGNATURE:   
NAME: Daw Phyu Phyu Thant  
TITLE: Assistant Director  
DATE: 20-11-2018



Annex 4.2: Statement of Uses of Funds by Sub-Components template

Myanmar Extractive Industries Transparency Initiatives Project Phase II  
Statement of Uses of Funds by Sub-Components  
Semester ended 30th September 2018

26,357,507

Expenditure by component/sub-components	Budget				Actual				DA-A MIMK		
	Current Semester	Current year	Project budget per PAD	Current Semester	Year to date	Cumulative to date	Current Semester	Current year	Variance	Project Life	
Component 1: Support to the MSG and EITI Secretariat to implement EITI											
2A: EITI Reconciliation Reports and dissemination	154,688,340.00	154,688,340.00	548,000,000.00	22,660,157.00	22,660,157.00	25,577,657.00	132,028,183.00	132,028,183.00	522,422,343.00		
1B: MSG, sub-committees, regional MSG meetings, sub-national production of annual activity reports	101,831,580.00	101,831,580.00	548,000,000.00	34,636,170.00	34,636,170.00	96,759,471.00	67,195,410.00	67,195,410.00	451,240,529.00		
1C: Outreach and communications	26,220,000.00	26,220,000.00	274,000,000.00	3,523,000.00	3,523,000.00	4,302,850.00	22,697,000.00	22,697,000.00	269,697,150.00		
1D: Capacity building, training, and study tours for EITI implementation and project execution	73,830,000.00	73,830,000.00	411,000,000.00	17,503,633.86	17,503,633.86	28,707,933.86	56,326,366.14	56,326,366.14	382,292,066.14		
1E: Secretariat Office functioning and coordination	206,178,900.00	206,178,900.00	411,000,000.00	193,283,691.73	193,283,691.73	414,876,864.02	12,895,208.27	12,895,208.27	(3,876,864.02)		
Sub-Total	562,748,820.00	562,748,820.00	2,192,000,000.00	271,606,652.59	271,606,652.59	570,224,775.88	291,142,167.41	291,142,167.41	1,621,775,224.12		
Component 2: Improve operators' readiness for EITI implementation											
2A: Training and advisory services on improving data quality for reporting entities, including SEEs			123,300,000.00			19,579,268.00				103,720,732.00	
2B: Defining and piloting a methodology for beneficial ownership reporting and contract disclosure			82,200,000.00							82,200,000.00	
Sub-Total			205,500,000.00			19,579,268.00				185,920,732.00	
Component 3 - Institutional development for EITI implementation											
3A: Mineral license registration			650,750,000.00							650,750,000.00	
3B: Integrated mapping and mineral cadaster design			719,250,000.00							719,250,000.00	
3C: Extractive industries statistics and tax information, including on sub-national			137,000,000.00							137,000,000.00	
3D: Capacity building and training			479,500,000.00	27,334,360.00	27,334,360.00	51,447,918.00	70,645,640.00	70,645,640.00	428,052,082.00		
3E: Legal, sector reports, legislative strengthening, research	97,980,000.00	97,980,000.00	411,000,000.00							411,000,000.00	
Sub-Total	97,980,000.00	97,980,000.00	2,397,500,000.00	27,334,360.00	27,334,360.00	51,447,918.00	70,645,640.00	70,645,640.00	2,346,052,082.00		
Total Expenditure	660,728,820.00	660,728,820.00	4,795,000,000.00	298,941,012.59	298,941,012.59	641,251,961.88	361,787,807.41	361,787,807.41	4,153,748,038.12		

**For Component 1 :** During the reporting period of April 1, 2018 to September 30, 2019 , the funds had been used for 1- Press Conference for Pre- launch for 2nd and 3rd reports with 1- Pre meeting for Press , 3-MSG Meetings , 16 -Sub-Committee Meetings and 3-Sub National Coordination Formation Workshops , Website Domain Name Renewal Services, etc as non-consulting services and goods. Moreover, the funds had been incurred for National Coordination Secretariat Office's Salaries, Office Rental Charges, Operation Costs and Operation Costs for MEITI Office Budget Department(MOBD).

**For Component 3 :** To share knowledge among MSG Members and respective line Ministries to improve the implementation process 2-MSG Capacity Building Training and 1- Pre Validation Workshop and the Initial Validation Team had meeting with each stakeholder, MSG members and working committee member for the initial assessment and 1-Recommendation and Capacity workshop for analyzing the recommendation of MEITI 2nd and 3rd reports . BO report 2- BO workshops, 1- BO pilot report workshop for better understanding of Beneficial Ownership and 1- BO first time meeting to discuss the activities had been implemented in line with six month Workplan and Budget which had been approved by 12th MSG on 16th March 2018.



Statement of Uses of Funds by Expenditure Category template

Myanmar Extractive Industries Transparency Initiatives Project Phase II  
 Statement of Uses of Funds by Categories  
 Semester ended 30th September 2018

Expenditure by expenditure categories	Budget				Actual			Variance		DA-A MMK
	Current Semester	Current year	Project budget per PAD	Current Semester	Year to date	Cumulative to date	Current Semester	Current year	Project Life	
<b>Disbursement Category 1</b>										
Goods	89,828,340.00	89,828,340.00	650,750,000.00	20,019,000.00	20,019,000.00	39,648,640.00	69,809,340.00	69,809,340.00	611,101,360.00	
Consultants Services	-	-	1,349,450,000.00	-	-	-	-	-	1,349,450,000.00	
Non-Consulting Services	38,640,000.00	38,640,000.00	671,300,000.00	6,150,470.36	6,150,470.36	19,008,840.36	32,489,529.64	32,489,529.64	652,291,159.64	
Training and Workshop	240,521,580.00	240,521,580.00	1,233,000,000.00	54,189,327.00	54,189,327.00	127,516,928.00	186,332,253.00	186,332,253.00	1,105,483,072.00	
Incremental Operating Cost	193,758,900.00	193,758,900.00	-	191,247,855.23	191,247,855.23	384,050,367.52	2,511,044.77	2,511,044.77	(384,050,367.52)	
Sub-Total	562,748,820.00	562,748,820.00	3,904,500,000.00	271,606,652.59	271,606,652.59	570,224,775.88	291,142,167.41	291,142,167.41	3,334,275,224.12	
<b>Disbursement Category 2</b>										
Goods	-	-	-	-	-	-	-	-	-	
Consultants Services	-	-	20,550,000.00	-	-	-	-	-	20,550,000.00	
Non-Consulting Services	-	-	41,100,000.00	-	-	-	-	-	41,100,000.00	
Training and Workshop	-	-	-	-	-	-	-	-	-	
Incremental Operating Cost	-	-	280,850,000.00	-	-	19,579,268.00	-	-	(19,579,268.00)	
Sub-Total	-	-	342,500,000.00	-	-	19,579,268.00	-	-	280,850,000.00	
<b>Disbursement Category 3</b>										
Goods	-	-	-	-	-	-	-	-	-	
Consultants Services - MOU	-	-	-	-	-	-	-	-	-	
Non-Consulting Services	-	-	-	12,587,520.00	12,587,520.00	20,677,620.00	(12,587,520.00)	(12,587,520.00)	(20,677,620.00)	
Training and Workshop	97980000	97980000	-	-	-	-	-	-	-	
Operating Cost (includint office rent)	-	-	548,000,000.00	14,746,840.00	14,746,840.00	30,770,298.00	83,233,160.00	83,233,160.00	(30,770,298.00)	
Sub-Total	97,980,000.00	97,980,000.00	548,000,000.00	27,334,360.00	27,334,360.00	51,447,918.00	70,645,640.00	70,645,640.00	548,000,000.00	
<b>Total Expenditure</b>	<b>660,728,820.00</b>	<b>660,728,820.00</b>	<b>4,795,000,000.00</b>	<b>298,941,012.59</b>	<b>298,941,012.59</b>	<b>641,251,961.88</b>	<b>361,787,807.41</b>	<b>361,787,807.41</b>	<b>4,153,748,038.12</b>	

**Disbursement Category 1 :**

**For Goods :** We had printed 2016 EITI Standard, BO Phamplets and English version for 2nd and 3rd MEITI main reports and Myanmar version for two year summary report. 2nd and 3rd MEITI main reports Myanmar version have not been printed as budgeted in the reporting period.

**For Non-Consulting Services :** We had charged for redesign and website development expenses for Communication related activities. Then we had used for translation fees of EITT Standards, Forestry Law and documents related to the Gem and Jade, Mining and BO. Moreover, We had charged for local expense of Zambia Trip for study tour and NCS's follow up feilds trip with Pre Cadastre Mining Constant costs.

**For Training and Workshop :** We also consumed the funds for Meetings activities according to the requirement of the implementation process for 4th report, BO and SNU including Press Conference and give MSG trainings based on the Workplan and Budget. The reason of the variance of budget and actual cost is that State Own Enterprises workshop could not held in this period.

**Incremental Operation Cost :** Bank charges for MEITI transactions with NCS and Email account charges of NCS and MOBD and travelling expenses and accommodation charges and per diam charges to support MEITI implement processes and these cost had been incurred by MOBD Office Expenses as Incremental Operation Cost. Moreover, NCS Office Rental Charges and NCS Office Expenses and NCS's Staffs Salaries in line with the MOU had been incurred by Incremental Operation Cost. NCS's Office Rental fees is more than nearly two times before and more activities of MEITI implementation process including validation assessement process during this period . Therefore NCS' Incremental Operation Cost more surplus than estimated budget.

**Disbursement Category 3 :**

**For Consultants Services :** Include the second payment of Financial Management Consultant for MEITI Implementation Project for the period from November 2017 to March 2018. This fee estimated as the USD, however, the payment made by MMK according to the Consultant request.

**For Training and Workshop :** We also consumed the funds for Meetings activities according to the requirement of Bnenficial Ownership Report Meetings including Pre Meetings.



Annex 3: Balance Sheet

Myanmar: Extractive Industries Transparency Initiatives

Interim Financial Reports

Balance Sheet

Semester ended 30th September 2018


DA-B USD


Accounts	Description		Actual Year To Date
			US\$
	<b>ASSETS</b>		
	Cash		
	Bank		54,633.00
	Advances		
	<b>TOTAL ASSETS</b>	(a)	54,633.00
	<b>PROJECT EXPENDITURES:</b>		
	Component 1: Support to the MSG and EITI Secretariat		92,261.00
	Component 2: Improving Data Quality and Operator's Readiness to for EITI Implementation		-
	Component 3: Institutional Development for EITI Implementation - Ministries		51,684.15
	<b>TOTAL PROJECT EXPENDITURES</b>	(b)	143,945.15
	<b>TOTAL ASSETS AND PROJECT EXPENDITURES</b>	c = a + b	198,578.15
<b>FUNDS</b>	IDA		
	Opening Balance		66,894.00
	Direct Payment		131,684.15
	<b>TOTAL FUNDS</b>	(d)	198,578.15
	Check (d) = c	(d) = c	-

Annex 5.1: Statement of Sources and Uses of Funds template  
 Myanmar Extractive Industries Transparency Initiatives Project Phase II  
 Sources and Uses of Funds Statement  
 Semester ended 30th September 2018

DA-B USD

		Actual		
		Current Semester	Year to date	Cumulative to date
<b>Receipts</b>				
"Myanmar Partnership MDTF" Designated Account			-	95,000.00
MP-MDTF Direct Payment from WB		131,684.15	131,684.15	489,520.15
Government financing				
<b>Total receipts</b>	(a)	131,684.15	131,684.15	584,520.15
<b>Expenditure by project component</b>				
Component 1: Support to the MSG and EITI Secretariat to implement EITI		92,261.00	92,261.00	362,162.00
Component 2: Improve operators' readiness for FITI implementation		-	-	36,000.00
Component 3: Institutional development for EITI implementation		51,684.15	51,684.15	131,725.15
<b>Total payments</b>	(b)	143,945.15	143,945.15	529,887.15
<b>Excess/(deficit) receipts over payments</b>	<b>c = a - b</b>	<b>(12,261.00)</b>	<b>(12,261.00)</b>	<b>54,633.00</b>
<b>Opening funds balance</b>				
Cash at Bank		66,894.00	66,894.00	66,894.00
Advance payments		-	-	-
Petty Cash				
<b>Total opening funds balance</b>	(d)	66,894.00	66,894.00	66,894.00
<b>Closing funds balance</b>	<b>e = c + d</b>	<b>54,633.00</b>	<b>54,633.00</b>	<b>121,527.00</b>
<b>Represented by:</b>				
Cash at Bank		54,633.00	54,633.00	121,527.00
Advance payments				
Petty Cash				
<b>Total</b>	<b>f</b>	<b>54,633.00</b>	<b>54,633.00</b>	<b>121,527.00</b>
Check (all should zero)	<b>g = e - f</b>	-	-	-

SIGNATURE:   
 NAME: Daw Nan Hla Hla Min  
 TITLE: Deputy Director  
 DATE: 20-11-2018

SIGNATURE:   
 NAME: Daw Phyu Phyu Thant  
 TITLE: Assistant Director  
 DATE: 20-11-2018



Annex 5.2: Statement of Sources and Uses of Funds template  
 Myanmar Extractive Industries Transparency Initiatives Project Phase II  
 Statement of Uses of Funds by Sub-Components  
 Semester ended 30th September 2018

DA-B USD

Expenditure by component/sub-components	Budget			Actual			Variance		
	Current Semester	Current year	Project budget per PAO	Current Semester	Year to date	Cumulative to date	Current Semester	Current year	Project Life
Component 1: Support to the MSG and EITI Secretariat to Implement EITI									
1A: EITI Reconciliation Reports and dissemination	194,704.00	194,704.00	400,000.00	80,000.00	80,000.00	322,845.00	114,704.00	114,704.00	77,155.00
1B: MSG, sub-committees, regional MSG meetings, sub-national production of annual activity reports	-	-	400,000.00	-	-	3,042.00	-	-	396,958.00
1C: Outreach and communications	5,000.00	5,000.00	200,000.00	-	-	-	5,000.00	5,000.00	200,000.00
1D: Capacity building, training, and study tours for EITI implementation and project execution	35,000.00	35,000.00	300,000.00	12,259.00	12,259.00	12,259.00	22,741.00	22,741.00	287,741.00
1E: Secretariat Office functioning and coordination	10,000.00	10,000.00	300,000.00	2.00	2.00	24,016.00	9,998.00	9,998.00	275,984.00
Sub-Total	244,704.00	244,704.00	1,600,000.00	92,261.00	92,261.00	362,162.00	152,443.00	152,443.00	1,237,838.00
Component 2: Improve operators' readiness for EITI implementation									
2A: Training and advisory services on improving data quality for reporting entities, including SEEs	-	-	90,000.00	-	-	-	-	-	90,000.00
2B: Defining and piloting a methodology for beneficial ownership reporting and contract disclosure	90,000.00	90,000.00	60,000.00	-	-	36,000.00	90,000.00	90,000.00	24,000.00
Sub-Total	90,000.00	90,000.00	150,000.00	-	-	36,000.00	90,000.00	90,000.00	114,000.00
Component 3 – Institutional development for EITI implementation									
3A: Mineral license registration	26,000.00	26,000.00	475,000.00	51,684.15	51,684.15	131,725.15	26,000.00	26,000.00	475,000.00
3B: Integrated mapping and mineral cadaster design	39,959.00	39,959.00	525,000.00	51,684.15	51,684.15	131,725.15	(11,725.15)	(11,725.15)	393,274.85
3C: Extractive Industries statistics and tax information, including on sub-national	16,548.00	16,548.00	350,000.00	-	-	-	-	-	100,000.00
3D: Capacity building and training	10,000.00	10,000.00	300,000.00	-	-	-	10,000.00	10,000.00	300,000.00
3E: Legal, sector reports, legislative strengthening, research	92,507.00	92,507.00	1,750,000.00	51,684.15	51,684.15	131,725.15	40,822.85	40,822.85	1,618,274.85
Sub-Total	165,012.00	165,012.00	3,500,000.00	143,945.15	143,945.15	529,887.15	283,265.85	283,265.85	2,970,112.85
Total Expenditure	427,211.00	427,211.00	3,500,000.00	143,945.15	143,945.15	529,887.15	283,265.85	283,265.85	2,970,112.85

**For Component 1 :** The charges of IA Consultant Services for Forestry Sector and Zambia trip for study tour had been used from this Component.

**For Component 3 :** We also settled 1st invoice through Direct Payment from the World Bank of Pre Cadaster Mining Phase I and final payment of Mineral and Gamstones Consultant's Fees in accordance with the work budgeted amount.



Annex 5.3: Statement of Uses of Funds by Expenditure Category template

Myanmar Extractive Industries Transparency Initiatives Project Phase II  
 Statement of Uses of Funds by Category  
 Semester ended 30th September 2018

Expenditure by expenditure categories	Budget			Actual			Variance			Project Life
	Current Semester	Current year	Project budget per PAD	Current Semester	Year to date	Cumulative to date	Current Semester	Current year	Project Life	
<i>Disbursement Category 1</i>										
Goods			475,000.00							475,000.00
Consultants Services	194,704.00	194,704.00	985,000.00	80,000.00	80,000.00	321,795.00	114,704.00	114,704.00	663,205.00	
Non-Consulting Services	50,000.00	50,000.00	490,000.00	12,259.00	12,259.00	13,309.00	37,741.00	37,741.00	476,691.00	
Training and Workshop			900,000.00			3,042.00	0.00	0.00		896,958.00
Incremental Operating Cost				2.00	2.00	24,016.00	-2.00	-2.00		-24,016.00
Sub-Total	244,704.00	244,704.00	2,850,000.00	92,261.00	92,261.00	362,162.00	152,443.00	152,443.00	2,487,838.00	
<i>Disbursement Category 2</i>										
Goods			15,000.00							15,000.00
Consultants Services	90,000.00	90,000.00	30,500.00			36,000.00	90,000.00	90,000.00	-6,000.00	
Non-Consulting Services										
Training and Workshop										
Incremental Operating Cost			205,000.00							205,000.00
Sub-Total	90,000.00	90,000.00	250,000.00	0.00	0.00	36,000.00	90,000.00	90,000.00	214,000.00	
<i>Disbursement Category 3</i>										
Goods										
Consultants Services-MOU	92,507.00	92,507.00	400,000.00	51,684.15	51,684.15	131,725.15	40,822.85	40,822.85	268,274.85	
Non-Consulting Services										
Training and Workshop										
Sub-Total	92,507.00	92,507.00	400,000.00	51,684.15	51,684.15	131,725.15	40,822.85	40,822.85	268,274.85	
Total Expenditure	427,211.00	427,211.00	3,500,000.00	143,945.15	143,945.15	529,887.15	283,265.85	283,265.85	2,970,112.85	

DA-B USD



**Disbursement Category 1 :**

**For Consulting Services :** Independent Administrator Forestry Sector's Consultant Services Fees had paid from it. The final payment for main and forestry IA have not been paid yet as budgeted because these can be made by their mission complement.

**For Non-Consulting Services :** The charge of Zambia Trip for Study Tour of MSG members.

**Incremental Operation Cost :** MOBD Office's Expense paid depend on the requirement of USD payment especially remittance charges to transfer to NCS for Zambia Trip of Study Tour.

**Disbursement Category 3:**

**For Consulting Services :** Independent Administrator Forestry Sector's Pre Cadastre Mining and Mineral and Gemstones Consultant Services Fees had paid from it. The final payment for main and forestry IA have not been paid yet as budgeted because these can be made by their mission complement.