



Implementation Manual

For the Myanmar Partnership Multi Donor Trust Fund
(MP-MDTF)

19-December- 2017

Table of Contents

Introduction to MEITI	4
Governance - ToR of Myanmar MEITI entities.....	5
<i>EITI Champion</i>	<i>7</i>
<i>Leading Committee</i>	<i>7</i>
Multi Stakeholder Group.....	8
<i>MEITI-MSG members</i>	<i>9</i>
<i>Chair of the MEITI-MSG</i>	<i>9</i>
<i>Vice-Chair of the MEITI-MSG.....</i>	<i>9</i>
Sub-Committees.....	10
<i>Technical and Reporting Sub-Committee</i>	<i>10</i>
<i>Workplan and Governance Sub-Committee.....</i>	<i>11</i>
<i>Communications and Outreach Sub-Committee.....</i>	<i>11</i>
<i>Further points concerning all Sub-Committees</i>	<i>12</i>
MEITI Secretariat.....	12
<i>National Coordination Secretariat(NCS)</i>	<i>12</i>
<i>MEITI Office, Budget Department (MOBD).....</i>	<i>13</i>
<i>Detailed Division of Responsibilities.....</i>	<i>14</i>
<i>Internal Communications</i>	<i>18</i>
Communication, Logistical and Financial Arrangements for MEITI Meetings and Events	19
Internal Communications Policy	23
MSG and Subcommittee Meeting Financial Guidelines.....	24
Procurement	25
Activity Implementation related steps.....	26
A. <i>Goods, Works and Non-Consulting Services - Shopping Method.....</i>	<i>28</i>
B. <i>Goods/Works and Non-Consulting Services - National Competitive Bidding</i>	<i>30</i>
C. <i>Goods, Works and Non-Consulting Services – Direct Contracting (Single Source).....</i>	<i>33</i>
D. <i>Individual Consultants - CQS.....</i>	<i>35</i>
E. <i>Individual Consultants – Single Source Selection.....</i>	<i>38</i>
F. <i>Consulting Firm – Selection Based on the Consultants’ Qualifications (CQS).....</i>	<i>40</i>
G. <i>Consulting Firms – Single Source Selection.....</i>	<i>43</i>
Financial Management	45
Budget Planning	45
Project Fund Flows	48
Disbursement from World Bank.....	48
Payment from Designated Bank Account.....	49
a). <i>Payment for Project Expenditure</i>	<i>49</i>
b). <i>Payment for Consultant’s Services.....</i>	<i>50</i>
c). <i>Payment for Foreign Travel for Training, Meeting, Workshops and Study Tours</i>	<i>50</i>
d). <i>Payment for Local Travel Expenses for attending Training, Meeting, Workshop and Outreach/Sub-National Teams Activities</i>	<i>51</i>
e). <i>Petty Cash Payment</i>	<i>54</i>
Cash Advance for Project Activities.....	54
Reporting of Actual Project Expenses / Liquidation of Funds	57
<i>Workshop, Meeting & Training Implementation Related Steps</i>	<i>60</i>
Ineligible expenditure	60
Auditing	61
Audit Report.....	61
Reporting	62

Fixed Assets Management	64
Annexes:	66
Annex 1: Statement of Expenditure template	66
Annex 2: List of Payments Against Contracts (only for Prior Review) template	67
Annex 3: Balance Sheet	68
Annex 4: Bank Reconciliation.....	69
Annex 5: Statement of Sources and Uses of Funds template	70
Annex 6: Statement of Uses of Funds by Sub-Components template	71
Annex 7: Statement of Uses of Funds by Expenditure Category template	73
Annex 8: List of Inventory of Fixed Assets template	75
Annex 9: 6-monthly World Bank Implementation Progress Report template	76
Annex 10: Budget Control Sheets.....	77
Annex 11: MOU between the MOF Renaissance Institute.....	82

Introduction to MEITI

The Extractive Industries Transparency Initiative (EITI) is a global standard for transparency and accountability in the oil, gas and mining industries. In July 2014 Myanmar became an EITI candidate country, joining the 48 countries which have signed up to the initiative. Under EITI, governments publish what they receive from extractive companies and companies publish what they pay to governments. These figures are reconciled in an annual public report, together with contextual information relating to a range of natural resource governance issues in the country. The EITI process is overseen and implemented by a multi-stakeholder group (MSG) of government, companies and civil society. Myanmar produced its first EITI report in January 2016. In mid-2014 the Myanmar MSG agreed a 3-year work plan of activities. The workplan constituted one of the sign-up steps necessary to obtain EITI candidate status and remains the essential road map for EITI implementation. The World Bank provided \$290,000 to support the first stages of workplan implementation during 2015, and will provide a US\$ 3.5 million grant from the Myanmar Partnership Multi-Donor Trust Fund (MP MDTF) to support the continued implementation of the MEITI Workplan from 2016 to 2019.

In early 2015, a National MEITI Office within MOPF to support the implementation of EITI in Myanmar was established in the Fiscal Policy, Strategy and EITI Team of the Ministry of Finance (now the Ministry of Planning and Finance). The MEITI Office, Budget Department (MOBD) is staffed by personnel from the Ministry of Planning and Finance, and is overseen by and reports to the MSG. The Government Decree of December 19th 2016, the Renaissance Institute was designated as the MEITI National Coordination Secretariat.

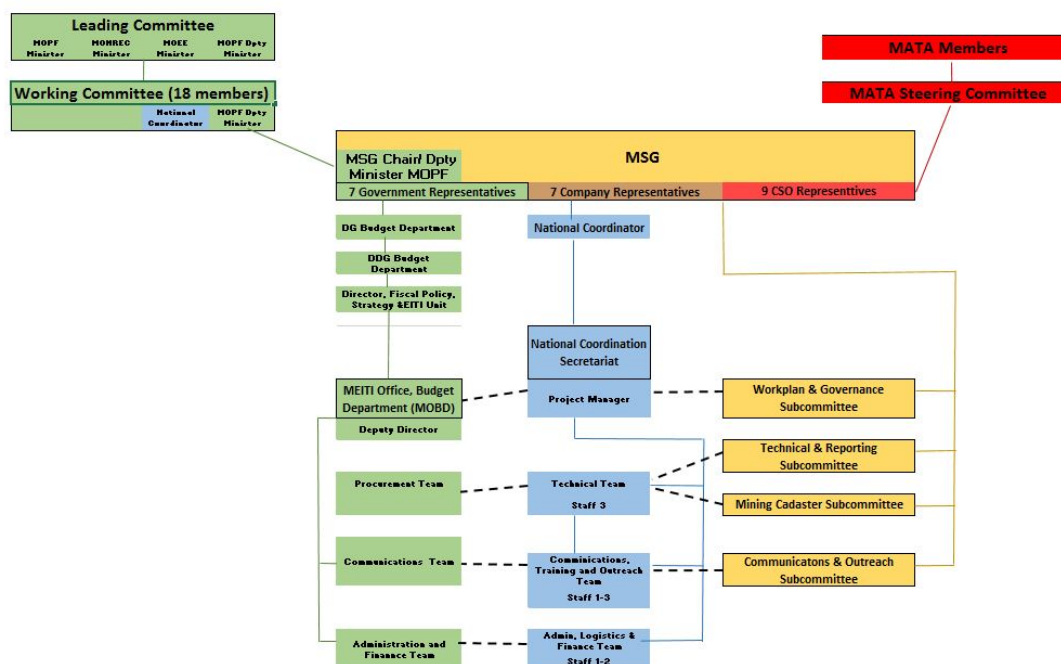
As the MSG, the National Coordination Secretariat, the MOBD within the Ministry of Planning and Finance, and multi-stakeholder, transparent processes associated with EITI are all new in the Myanmar context. A process of institutionalization and the creation of systems and procedures for all aspects of the work of the MOBD and EITI implementation are therefore currently under way.

Governance - ToR of Myanmar MEITI entities

The governance structure of EITI at the national level in each implementing country, mirrors that of the international level. At the international level, the EITI is overseen by the EITI Board, and supported by the EITI International Secretariat. The Board is comprised of members of government, civil society and industry from across the implementing countries, who are elected for a 2-year term. The International Secretariat is responsible for turning EITI Board policy decisions into action, and for coordinating global EITI implementation.

At the national level, each implementing country must establish a multi-stakeholder group comprised of representatives of government, civil society and industry, which is the decision-making and implementing body of EITI in that country. The MSG is supported by a national secretariat, usually housed in the key line ministry with overall government accountability for the process. The national secretariat provides administrative and technical support to the MSG, and its role usually also includes outreach and advocacy, communicating and sharing lessons learned with stakeholders, as well as general coordination of the process.

The diagram below shows the detailed structure of MEITI.



The table overleaf, which outlines the division of responsibilities between the key MEITI agencies was approved by the MSG on the 15th March 2016.

Scope of Work	MSG	National Coordination Secretariat Office (NCS)	MEITI Budget Department & MOPF	MEITI Working Committee
1. Coordinate stakeholder	Request & Response the matter	<ul style="list-style-type: none"> Communicate MSG members Summarize the key point & suggest the options Liaison with MEITI Leading Authority 	Assist in correspondence with Govt. Agency, Local Authority	<ul style="list-style-type: none"> Instruct concerned departments Report to cabinet for policy support
2. Technical backstop	<ul style="list-style-type: none"> Approve National Action Plan (NAP) Define technical needs Form technical taskforce Commission technicality 	<ul style="list-style-type: none"> Outsource technical services if require Assist to Technical taskforce Facilitate capacity building activities Conduct policy research for reform MEITI Data Compilation & Synthesis for Analysis As assigned by MSG 	<ul style="list-style-type: none"> Assist in correspondence with Govt. Agency, Local Authority 	<ul style="list-style-type: none"> Directorate for Supervise technical work & data collection Capacitate staff Compliance to requirement
3. Coordinate Meeting 3.1 MSG Meeting 3.2 W-COM Meeting 3.3 Sub-COM Meeting 3.4 Technical meeting 3.5 Meeting w/Dept.	<ul style="list-style-type: none"> Framing issue & meeting schedule Approve agenda Verify and approve minutes 	<ul style="list-style-type: none"> Organize & facilitate meeting Record & share minute Develop checklist for follow up & remind Communicate for follow up action by concerned parties 	<ul style="list-style-type: none"> Assist in correspondence with Govt. Agency, Local Authority 	<ul style="list-style-type: none"> Concrete collective input and feedback for discussion Commit due diligence
4. Coordinate Experts	<ul style="list-style-type: none"> Approve TOR, Sign Contract by Chair Overight performance Approve report 	<ul style="list-style-type: none"> Assist in procurement processes Monitor the progress and work of expert and service provider Assist experts in contacting with relevant individual and agencies 	<ul style="list-style-type: none"> Assist in administrative clearance Assist in correspondence with Govt. Agency, Local Authority Facilitate and oversee of procurement of expert and services 	<ul style="list-style-type: none"> Joint support as required
5. Share learning & information	<ul style="list-style-type: none"> Provide framework for communication & share learning 	<ul style="list-style-type: none"> Stocktaking data Develop & disseminate IEC materials Organize & launch awareness-raising & Public Forum as required Monitor service provider for database development & website 	<ul style="list-style-type: none"> Assist in correspondence with Govt. Agency, Local Authority 	Directorate for collaboration & information disclosure
6. Monitor progress & report	<ul style="list-style-type: none"> Overight the progress & adjust national action plan Approve the report 	<ul style="list-style-type: none"> Collect the data related to work accomplishment by implementer Draft report Disseminate report 	Assist in correspondence with Govt. Agency, Local Authority	Collaborate as required
7. Coordinate international partners	Guideline for communication	<ul style="list-style-type: none"> Communicate with International EITI secretary on need basis Communicate with international agencies Facilitate cooperation and collaboration among parties 	Assist in correspondence with Govt. Agency, Local Authority	Collaborate as required
8. Financial management & report	<ul style="list-style-type: none"> Approve budget plan & guideline Overight the expense Approve financial report 	<ul style="list-style-type: none"> Draft budget plan Financial requisition for advance Manage petty cash Financial settlement report to MoPF, cc to MSG (Quarterly) 	<ul style="list-style-type: none"> Financial Management and Reporting 	Advise as required by budgetary and financial procedure

The following section will describe the roles and responsibilities of the all the key entities of MEITI:

- Champion
- Leading Committee
- Government Working Group
- MSG, including MSG members, Chair, Vice Chair and National Coordinator
- Four Sub-Committees: Technical and Reporting, Work plan and Governance, Communications and Outreach, Mineral Cadaster
- MSG Selection Committee
- MOBD, Fiscal Policy, Strategy and EITI Division, MOPF
- National Coordination Secretariat

EITI Champion

According to requirement 1.1.b of the EITI Standard:

- The EITI Champion should be a “senior government individual that has the confidence of all stakeholders, the authority and freedom to coordinate action on the EITI across relevant ministries and agencies, and be able to mobilize resources for EITI implementation”.
- The EITI Champion is responsible for ensuring that all relevant government agencies are engaged in the EITI process.
- The EITI Champion Chairs the EITI Leading Authority, which is made up of the Ministers of MONREC, MOEE, MOPF, and the Deputy Minister of MOPF, and the Director of CESD.
- The EITI Champion is typically in charge of high-level engagement, rather than the administrative and technical details of implementation. The EITI Champion is expected to appoint a Chair of the multi-stakeholder group, sustain political commitment, ensure engagement of key ministries in the EITI process, and act as point person for any barriers to implementation requiring high-level government intervention.
- The EITI Champion will review and endorse the Annual EITI Work Plan.
- The EITI Champion receive regular briefings from the Chair of the MSG concerning implementation of the Annual EITI Work Plan.

According to the Government Decree of December 19th 2016, HE. U Kyaw Win, Union Minister of Planning and Finance has been appointed as the Myanmar EITI Champion.

Leading Committee

The same decree also establishes a Myanmar Leading Committee with the following Terms of Reference;

- (a) Ensuring that the reform process of the extractive industries practically benefits the State’s socio-economic development towards the sustainable development for the people;
- (b) Assigning the Working Committee required in accordance with the procedure in order to implement the process formulated for the better governance of the extractive industries;
- (c) Forming Myanmar EITI Multi-Stakeholder Group (MSG) comprising the representatives from the Government, Private sector and Civil Society Organizations

- (CSOs) for the implementation of the standards of extractive industries transparency initiative adopted by the International EITI and assign the Chair to lead such MEITI-MSG and the Coordinator (Renaissance Institute) to coordinate the work process to be carried out;
- (d) Performing required work process for the Republic of the Union of Myanmar to progress from Candidate Country to Compliant Country.

Government Working Group

The Working Committee will :-

- Take responsibility for the reform process to ensure long term preservation and appropriate sharing and use of the country's natural resources in support of national reconciliation according to the country's economic policy.
- Coordinate with CSOs and the private sector on all EITI related issues and activities on behalf of the State.
- Coordinate with Renaissance Institute which will act as the National Coordinator of EITI.
- Study the positive and negative, political, social and economic effects of natural resource extraction and how to address these, and will develop frameworks, laws, by laws and regulations.
- Conduct workshops and trainings as necessary to gain technical expertise and learn from international experience and ensure that government agencies and the public are aware of EITI issues.
- Consult and coordinate with the National Coordinator on the gathering of data, research and the drafting of plans and public announcements.
- Select the Government representatives to the MSG.
- Systematically for EITI Working Groups within Government agencies.

Multi Stakeholder Group

The MEITI MSG was established in January 2014, and reestablished in 2017 under the new NLD led administration. It comprises 6 representatives from government, 9 from civil society and 6 from industry. In addition, there is a Chair and Vice Chair of the MSG. Every MSG member has appointed an alternate, who attends in their place if they are unable to make it.

The MSG is the decision-making body of MEITI and is responsible for overall EITI implementation. The MSG agrees the EITI workplan, and is responsible for its implementation, and for reviewing and updating it annually, in line with ongoing EITI priorities. The MSG approved Terms of Reference in April 2014, which lay out its governance rules and procedures, roles and responsibilities. MSG decisions are made through consensus.

MSG Meetings are held regularly, approximately every 1 month and occasionally more frequently if deemed necessary. Meetings are held in either Yangon or Nay Pyi Taw.

The section below concerning MSG members, chair and Vice-Chair are taken from the

“Myanmar Extractive Industries Transparency Initiative (MEITI) Multi-Stakeholder Group (MEITI-MSG) Terms of Reference”, as of April 2014. At present, a new MEITI-MSG was formed the Ministry of Planning and Finance decreed number (24/2017) on 28 th February 2017 and comprised of 23 members: 7 representatives of Government, 9 representatives of CSOs and 7 representatives of Private Sectors. MSG is chaired by Deputy Minister of Ministry of Planning and Finance and vice-chaired by Advisor of Ministry of Natural Resource and Environmental Conservation.

MEITI-MSG members

The Roles and Responsibilities of the MEITI-MSG are as follows:

- (a) To develop a fully-costed work plan for MEITI. MSG members must ensure that the work plan is in line with the International EITI Standard and its requirements
- (b) With the assistance of technical experts, the MSG shall determine the scope and materiality threshold of MEITI, and shall obtain the required facts and figures for producing the EITI Report
- (c) The role of an independent reconciler is crucial for the EITI process. The MSG shall agree the Terms of Reference and lead the procurement of the independent reconciler
- (d) Oversee the EITI Report preparation process, review the draft EITI Report, approve the final EITI Report and publicly launch it, in accordance with the time schedule fixed by the International EITI Board
- (e) Shall review annual progress against workplan, produce annual activity/progress reports and send to International EITI Secretariat
- (f) Shall engage in validation, review and approval of validation report
- (g) Shall review and amend the organizational structure, roles and responsibilities and workplan of the MSG, if all members agree this is required
- (h) As and when needed, the MSG shall supervise, monitor, evaluate and amend the MEITI process to be successfully implemented in a timely manner
- (i) Shall supervise policy development, approval and the use of funds for the MEITI process.
- (j) In implementing the activities of the workplan, the MOBD and MEITI MSG members shall work together collaboratively

Chair of the MEITI-MSG

The Responsibilities of the Chair of the MSG are as follows:

- (a) To preside over MSG meetings
- (b) To liaise with the MEITI Leading Authority and MEITI Working Committee
- (c) To endorse MSG meeting invitations, agendas, minutes and decisions
- (d) To facilitate MSG consensus and decision-making
- (e) To communicate with the International EITI Board, International EITI Secretariat and other International Organizations related to EITI
- (f) To follow up with the MOBD regarding the implementation of MSG decisions.

Vice-Chair of the MEITI-MSG

The responsibilities of the Vice Chair of the MSG are as follows:

- (a) To act as Vice Chair of MEITI-MSG meetings
- (b) To help the Chair perform their duties
- (c) To undertake the responsibilities of the Chair as assigned by the Chair if necessary.

Sub-Committees

The MSG decided to establish three sub-committees in 2015, and one subcommittees in 2017. These are comprised of 2 - 4 representatives from each constituency group, as nominated by their MSG representatives. The sub-committees facilitate and support the work of the MSG. They meet regularly and between MSG meetings to discuss priority issues and make recommendations to the MSG. The sub-committees do not have decision-making responsibility.

While there are currently four MSG sub-committees, as per the MSG's TOR, the MSG may decide to establish or dissolve sub-committees as and when it deems necessary.

The five sub-committees are:

- Technical and Reporting
- Work plan and Governance
- Communications and Outreach
- Mineral Cadaster
- Selection

The functions, roles and responsibilities of the sub-committees are outlined here below.

This section was newly developed in a discursive process with a broad variety of stakeholders, including previous Sub-Committee members.

Technical and Reporting Sub-Committee

A) Annual EITI (reconciliation) Reporting

- 1) Scoping
 - Discuss and make recommendations on the scope to MSG (decide if Scoping Studies are required and if yes: Write ToR, manage the selection process, support and oversee the work of the Independent Administrator in producing a scoping study)
- 2) Independent Administrator
 - Based on the first draft by the National Coordination Secretariat, further elaborate ToR and submit to MSG for approval, manage the selection process, support and oversee the work of the Independent Administrator in producing the EITI (reconciliation) Report
- 3) Collect Information
 - Together with the National Coordination Secretariat, take steps to promote and enable the access to data for the Independent Administrator

B) Research Projects / Studies

- Prioritize and schedule potential studies in line with the Work Plan, comment on ToR drafted by the National Coordination Secretariat, manage the selection process, support and oversee the work of the implementer of the study.

Work plan and Governance Sub-Committee

A) Work plan and Budget

- Conduct an implementation progress review and update the Work Plan and Budget and facilitate MSG approval 6-monthly

B) Governance

- 1) National Coordination Secretariat and MOBD Oversight
 - o Oversight of the National Coordination Secretariat and MOBD structure, staffing and functionality and provide the MSG with a performance report, including budget and financial statements on a 6-monthly basis¹
- 2) MSG membership
 - o Discuss and propose MSG composition and membership issues

C) EITI Annual Activity Report

- Oversee and (with support from the National Coordination Secretariat) manage the development/production on behalf of the MSG

Communications and Outreach Sub-Committee

A) External Communication and Outreach

- 1) Communication Strategy & Plan
 - o Oversee the development of the Communication Strategy & Plan, recommend the approval and review it annually
- 2) Implementation of the Communication Plan
 - o Together with the National Coordination Secretariat, prioritize, plan, prepare, manage and monitor the implementation of activities
- 3) Communications Materials
 - o Support the Development, pre-approve and distribute Communications materials

B) Capacity Building Measures

- 1) Training Plan
 - o Oversee the Training Plan, recommend its approval and review it quarterly
- 2) Training Plan Implementation
 - o Prioritize and schedule Capacity Building activities and monitor the implementation of the plan
- 3) Trainers
 - o Develop ToR, recruit/oversee the selection and monitor the work of trainers

C) Sub-National Coordination Teams

- Collaborate with the National Coordination Secretariat to oversee and facilitate the development of Sub-National Coordination Teams

The Roles and Responsibilities of the Mineral Cadaster Subcommittee have yet to be defined.

¹ Currently the MSG ToR specify 4-monthly cycle, which is not doable

Further points concerning all Sub-Committees

Information dissemination

- Share the discussions/meeting minutes with their respective MSG members

Decision making

- Sub-committees do not take decisions, but make recommendations or pre-decisions to be approved by the MSG. However sub-committees will be assigned to execute decisions which have already been made by the MSG. In special circumstances the MSG may wish to delegate detailed decision-making to the sub-committee.

Participation

- If alternate persons are sent to participate, they shall be briefed/updated on MEITI by the member in advance and need to be given the authority to take pre-decisions in the meeting
- Membership in Sub-Committees shall be reviewed annually
- Sub-Committee meetings are cancelled, if less than 50% of members or their Alternates are present

Location

- Organizing meetings in Yangon and on Fridays might be beneficial

Language

- Meetings are held in Myanmar language. In case, non-Myanmar speakers are participating in the meetings, a translator and translation devices need to be hired/procured by the National Coordination Secretariat.

Minutes

- Minutes of meetings need to be submitted in Myanmar language within 1 week by the National Coordination Secretariat and sent to all recipients
Agreed action points needs to be prepared and translated to English 1 week later by the National Coordination Secretariat and sent to all.

MSG Selection Committee

The MSG Selection Committee is made up of 7 members with all three constituencies being represented and is responsible for the following procurement related tasks :-

- Ensuring consultation with and inclusion of relevant technical agencies and line ministries which will be involved in the execution of the activities.
- Reviewing and scoring Expressions of Interest (EOIs) and Applications for consulting positions from individuals and consulting firms.
- Reviewing proposals and agreeing on issues for negotiation with consulting firms.
- Producing an evaluation report after procurement process as necessary
- Writing a brief justification, why a winning candidate or firm is chosen (and others not), which will be submitted it to all relevant stakeholders

MEITI Secretariat

In Myanmar the responsibilities of the EITI Secretariat are shared between the MOBD in the Ministry of Planning and Finance, and the National Coordination Secretariat. The Renaissance Institute was appointed as the National Coordination Secretariat by Government Notification 115/2016. Renaissance Institute will act as National Coordination Secretariat until a Government instruction to the contrary. An MOU between the Ministry of Planning and Finance (MOPF) and the Renaissance Institute became effective as of 1st July 2017 and may be changed from time to time. Please see Annex 12. The detailed division of responsibilities is described below.

MEITI National Coordination Secretariat (NCS)

The role of National Coordinator has been assigned to an independent Non-Government Organization, who works in close collaboration with the MOBD and other MEITI Stakeholders to provide a range of services in support of the implementation of EITI.

The NCS reports to the MSG, and is responsible for overseeing the effective implementation of the MEITI MSG Work Plan, including:-

- Coordination
- Technical Services
- Communications, Training and Outreach

The consultant will employ 11 staff to work on EITI on a full time and part-time basis, not including the National Coordinator.

MEITI Office, Budget Department (MOBD)

The EITI Office within the Fiscal, Policy Strategy and EITI Team of the Budget Department, will be known as the MOBD and will report to MSG and within the MOPF structure.

The Office is responsible for managing funding for implementation, and will be the lead agency in regard to all procurement, and financial management and reporting. The Office is responsible for ensuring that the management funds from the World Bank grant complies with the MSG Work plan and the financial management, procurement and legal requirements of the Government of the Union of Myanmar and the World Bank. The Deputy Director General of the Budget Department will supervise overall project financial management.

The EITI Office has been divided into two Teams, each of which is responsible for a different set of tasks as follows: -

Financial Management and Admin Team and
Communications and Outreach Team

The MOPF EITI Team currently has a staff of 9, and is overseen by the Director of the Fiscal Policy Strategy and EITI Team. Day to day management of the Team is the responsibility of the Deputy Director, with the support of the Assistant Directors and Staff Officers, and each of the two teams currently has a staff of at least three.

In order to facilitate a clear of responsibilities for the MOBD and the MEITI National Coordination Secretariat and the MSG Subcommittees the EITI tasks have been broken down into three areas:

- A. Coordination and Administration/ Work Plan and Governance Subcommittee
- B. Technical / Technical and Reporting and Mineral Cadaster Subcommittee
- C. Communication, Training and Outreach/ Communication and Outreach Subcommittee

Detailed Division of Responsibilities

The tables below outline the detailed division of responsibilities between each of the NCS and MOBD teams.

		Procurement of Independent Administrator		Technical and Reconciliation Report		Support IA in production of ETI Report		Implementation of Recommendations	
		Scoping Study		Support IA in production of ETI Report					
National Coordination Secretariat	Deputy National Coordinator	Present draft IA TOR to MSG for approval	Manage MSG review process for scoping study and coordinate finalisation	Manage MSG review process for draft report and coordinate finalisation	Manage the follow up of report recommendations including agreeing action plan & overseeing implementation				
	Technical Team	Draft TOR for IA	Facilitate and support the work of the IA	Facilitate and support the work of the IA	Advise on and support implementation of plan to implement the recommendations				
		Organize T & R Subcommittee meetings to agree on TOR							
		Provide technical support and advice to the selection process							
	Communications, Outreach and Training Team		Publish the finalized Scoping Study in the MEITI Website			Prepare and disseminate materials according to action plan			
						Logistics for action plan activities and events			
	Administration and Finance Team					Request advance, handle cash and payments, report and submit receipts to MOPF finance team			
	MOPF MEITI Office	Deputy Director	Present draft IA TOR to MOPF for approval	Support the work of the technical team as appropriate	Support the work of the technical team as appropriate	Support the work of the technical team as appropriate			
			Arrange for contract negotiation and signing						
		Arrange for payments to IA							
Procurement Team		Ensure that procurement is carried out inline with procurement plans and agreed processes							
		Liaise with WB procurement, MOPF & T & R subcommittee to agree on procurement process							
		Ensure required permissions from MSG, GOUNM & WB are received in a timely fashion							
		Organize and document decisions of MSG selection committee							
Admin & Finance Team						Review and process ICE			
					Process reports and receipts				
Communications & Outreach Team					Support the work of the NCS Communications Team				

Communications, Training and Outreach							
Communications Strategy & Plan	Communications Materials & Events	Documentation, Library and Website	Other	Subnational Coordination Units (SCU)	Report Dissemination	Trainings & Capacity Building	
National Coordination Secretariat							
Program Manager	Overseeing and supporting the work of the communications team	Overseeing and supporting the work of the communications team	Overseeing and supporting the work of the communications team	Overseeing and supporting the work of the communications team	Oversee the formation and coordination of subnational Coordination Units	Manage the review and approval process of materials to be disseminated	Oversee the implementation of all activities
	Technical Team	Organize and facilitate the C & O subcommittee to review and update the communications strategy and plan	Provide technical input to the development of communications materials	Reporting on communications activities as outlined in communications strategy and plan	Provide technical support and training to subnational Coordination Units as required	Support & facilitate MSG & Subcommittee planning for Report publication	Contribute to training courses as appropriate
Communications, Outreach and Training Team	Advise the C & O subcommittee on the development of the strategy and plan	Plan and organization of communications events (report launch, press conferences, roadshow, workshops, debates)	Establishing & maintaining a physical and digital library of MEITI materials	Other activities as outlined in communications strategy and plan	Lead the formation of the SCUs	Facilitate & organize the report dissemination according to agreed communication strategy & plan	Support procurement of training consultants as appropriate
	Oversee the implementation of the Communications Strategy and Plan		Maintaining a MEITI contact database covering all key stakeholders including media	Media networking	Coordinate with and maintain documentation of Subnational committee operations	Design and production of report dissemination materials	Organize and facilitate the C & O subcommittee to review and update the communications strategy and plan
			Maintaining a calendar of all ETT events and deadlines and sharing this with key stakeholders		Request advance, handle cash and bank payments	Request advance, handle cash and bank payments	Implement the activities under the approved training plan
			Designing and managing the MEITI website		Logistics for communications events	Logistics for report dissemination activities and events	Contribute to training courses as appropriate
Administration and Finance Team	Logistics for communications events	Logistics for communications events	Logistics for communications events	Logistics for communications events	Request advance, handle cash and bank payments	Request advance, handle cash and bank payments	Logistics for trainings
	Request advance, handle cash and bank payments	Request advance, handle cash and bank payments	Request advance, handle cash and bank payments	Request advance, handle cash and bank payments	Request advance, handle cash and bank payments	Request advance, handle cash and bank payments	Request Fund, handle cash and bank payments
Deputy Director	Report and submit receipts to MOPF finance team	Report and submit receipts to MOPF finance team	Report and submit receipts to MOPF finance team	Report and submit receipts to MOPF finance team	Report and submit receipts to MOPF finance team	Report and submit receipts to MOPF finance team	Report and submit receipts to MOPF finance team
	Contribute to Strategy and Plan	Oversee procurement and facilitate government approval and contract signing	Oversee procurement and facilitate government approval and contract signing	Support the formation and coordination with SCUs			Support procurement of training consultants as appropriate
Procurement Team		Manage procurement processes related to communications	Manage procurement processes related to communications	Manage procurement processes related to communications	Manage procurement processes related to SCUs	Manage procurement processes	Oversee procurement of training consultants, facilitate government approval
	Review and process ICE	Review and process ICE	Review and process ICE	Review and process ICE	Review and process ICE	Review and process ICE	Manage procurement processes for all training consultants
Admin & Finance Unit	Process reports and receipts	Process reports and receipts	Process reports and receipts	Process reports and receipts	Process reports and receipts	Process reports and receipts	Process reports and receipts
	Supporting the work of the NCS Communications Team	Supporting the work of the NCS Communications Team	Supporting the work of the NCS Communications Team	Supporting the work of the NCS Communications Team	Supporting the work of the NCS Communications Team	Supporting the work of the NCS Communications Team	Supporting the work of the NCS Communications Team
Communications & Outreach Unit	Supporting the work of the NCS Communications Team	Supporting the work of the NCS Communications Team	Supporting the work of the NCS Communications Team	Supporting the work of the NCS Communications Team	Supporting the work of the NCS Communications Team	Supporting the work of the NCS Communications Team	Supporting the work of the NCS Communications Team
	Supporting the work of the NCS Communications Team	Supporting the work of the NCS Communications Team	Supporting the work of the NCS Communications Team	Supporting the work of the NCS Communications Team	Supporting the work of the NCS Communications Team	Supporting the work of the NCS Communications Team	Supporting the work of the NCS Communications Team
MOPF MEITI Unit							

Internal Communications

Effective communications among all stakeholders is critical to the successful implementation of the EITI. A detailed MEITI Communications Strategy and Plan was developed in 2015, under the supervision of the Communications and Outreach Subcommittee to ensure effective, regular communication channels between stakeholders – government, civil society, private sector and the general public, to raise awareness about the EITI process, and to increase the accessibility of EITI data. The section below covers only the agreed procedures and responsibilities among the internal MEITI stakeholders i.e. stakeholders involved in the actual implementation of MEITI.

Internal communication methods for MEITI rely heavily on meetings, face to face dialogue between stakeholders, and distribution of meeting minutes and draft documents. MEITI created a database of contacts concerned with EITI in Myanmar. This enables audiences for EITI communication to be targeted so that meeting minutes, invitations and other information can be shared. The table overleaf indicates the procedures, audiences and responsibilities for the key internal MEITI communications.

Communication and Logistical Arrangements for MEITI Meetings and Events

Procedures for the Organization of Key MEITI Meetings and Events are outlined below:

1. MEITI Government Working Committee Meeting

Preparations

To call government working committee meeting two days or a day in advanced before MSG meeting

Purpose: Is for government representative to review previous MSG decisions, to coordinate and find solution if there are any difficulties in implementation of previous activities (completed activities or active activities) and to prepare discussion points for MSG meeting.

Notification and Logistic arrangements

MOPF (EITI Team) – to invite the government working committee’s members and to do logistic arrangement.

Invitations should be sent out together with program of events one week in advance. Along with invitation, documents such as previous meetings decisions and required information and notes for advanced reading must be attached.

During the meeting

- Program Announcer
- EITI Chair or Working Committee Chair to lead discussion of the meeting
- Note taker (Note taking with computer)
- Computer person (if required)

After the meeting

It is required to distribute meeting notes to all of the government working committee’s representatives at once. So that they can refer it for the next day MSG meeting. This meeting notes is only for government working committee representatives and the organizing Ministry must file and keep it.

Documents for filing

1. Meeting program and invitation
2. Attendance list (Name/Position/Department/Signature)
3. Meeting notes (Date/Discussions/Decisions/ Activities)

2. Multi Stakeholder Group meeting

Preparations

According to TOR, MSG meeting is conducted in Yangon or Nay Pyi Taw as necessary.

Notification

- **Three weeks** before agreed meeting date stated in the previous meeting, it is required to inform the chairperson and seek instruction and guideline regarding the meeting, meeting venue and date.
- **Two weeks** before meeting date, it is required to inform related MSG via email.
- **A week** before meeting date, invitation should be sent together with the draft meeting program to the related MSG representative via Email. In that email, it should include

invitation for program or topic to be discussed, representatives/alternate personal representatives for meeting attendance and observers.

- Prepare programs/topics to be discussed & required documents and sent them to the representatives **three days** before the meeting.

Note: Use Fax if the government representatives do not have email.

Logistical Arrangements

- Renting meeting hall
- Seating plan arrangement
- Catering
- Photocopy documents according to the number of attendance
- Attendance sheets
- Hiring translator & translation device
- Preparation for advanced cash to provide travel allowance for attendance outside from Nay Pyi Taw

Preparation for MSG, government and CSOs representatives who attend the meeting

- Hotel arrangement for attendance outside from Nay Pyi Taw
- Flight ticket/ Bus ticket arrangement (upon MSG member request)
- Hire car (if necessary)
- Reimbursement

During the meeting

- Program Announcer
- EITI Chair or Vice Chair to lead discussion of the meeting
- Note taker (Note taking with computer)
- Computer operator (if required)

After the meeting

It is required to produce the draft meeting record (Myanmar Language) 7 days after the meeting and (English Language) 14 days after the meeting. It is important to request the attendees if there are suggestions or corrections regarding the draft record, they are requested to send them within 7 days. If there is no suggestions or corrections after 7 days, the draft will be confirmed and then published in Myanmar EITI website (in English and Myanmar Language) for all MSG and public access within one month. It is required for the National Coordination Secretariat Team to follow up activities that are coming out from the results.

3. MSG Sub Committee meeting

Preparations

Each of related Subcommittee members is called via phone to identify his/her availability for the proposed meeting date and time. After receiving confirmation of date and time from all members, official meeting invitation together with meeting program and title will be sent via email. Follow up phone call is required to check whether every member receive Email.

Notification and Logistic Arrangements

- It is required to prepare power point presentation slides and materials to be delivered. If attendees required pre-reading, those documents must be attached in invitation.
- It is required to prepare food and meeting venue. (Confirmation is required - Coffee & Snack for half day meeting or Lunch. It is better to aware that although the meeting is for half day, it sometimes continues until the evening if it required continued discussions.)
- If there is foreigner attendance from the representatives, translation service must be prepared.

During the meeting

- NCS focal person or coordinator lead the meeting facilitation.
- Communication officer of the National Coordination Secretariat Team or responsible person must take meeting note. (Audio recording is also required)
- In the end of the meeting, summary of discussions and agreements are presented and seek confirmation.

After the meeting

- The draft meeting records should be handed to the subcommittee members 7 days after the meeting. The sooner, the better.
- The National Coordination Secretariat Team is required to implement meeting decisions. (It is required to upload subcommittee meeting minutes' summary, activities report and event photos in the websites on time.)

4. Formation of Subnational Coordination Teams

It requires two steps to implement this program. It is required to meet state or regional government for the initial meeting and identification of meeting dates and coordination for the plan stated in below.

Preparation for Initial meeting

- Meeting request to State/Regional Chief Minister and government for regional consultation workshop and presentation of progress of Myanmar EITI work plan (To send meeting request, president notification, MEITI policy summary via Fax)
- Prepare at least 10 photocopy of MEITI IEC material and summary of work plan for government official.

Note – communication and external relation subcommittee hold a meeting before awareness raising/training to discuss about that training and related matters.

Depend on the confirmed date as per initial meeting, prepare following step 2 for consultation/training.

Preparation for awareness raising/training

Notification

- To send invitation to the related state/regional government & parliament (If required, invitation should be sent in person.)
- To send invitation to MFMA regarding invitation of private sectors representatives. Invitation to private sectors via MFMA.

Note – In the state and region where there is no MFMA, invitations are sent with the help of secretary of state/regional government.

Logistic arrangements

- Hiring car (attendees from Yangon who will join outreach event/training)
- Hotel arrangement for outreach participants
- Meeting venue renting
- Hotel arrangement for attendees if required
- Catering
- Seating plan arrangement
- Preparation for photocopy of power point presentation & IEC materials
- Preparation for Attendance Sheet (usually with color paper)
- Preparation of backdrop and MEITI Logo (vinyl)
- Laptop
- Projector & Projector Screen
- Printer & Toner
- Flip Chart Stand & Flip Chart – (30 Sheets)
- Permanent Marker (20ps –Red, Blue, Black)
- Marker (12ps – Red, Blue, Black)
- Tape: Double/Paper – 2 each
- A4 Paper – 1 Bag
- A-5 Envelope 5
- Sticky Note (with 3 colors)
- Camera
- Recorder
- Reimbursement Form

During the meeting

- Program Announcer
- Note taker (Mainly attendees perform the task)
- Computer operator if required
- Photo taker
- Caterer
- Trainer, facilitator

After the meeting

- To collect group discussions and results during the consultation/training (to take it as a reference in the report preparation)
- To send copy of attendance lists to the related state/regional government secretary via Fax or photocopy
- To keep all the record including participant list, important information of event/training and photo together with summary of report/training report and upload in the MEITI website for public access.

Internal Communications Policy

Internal Communications Policy was developed at the MEITI Communications Strategy Workshop in Inle from June 8 and 9 2017 as follows : -

	Type of Correspondence	Recipients	Responsible entity	When to Send	Form of Correspondence	Language
1.a	Notification of MSG Meeting(+ input for agenda)	MSG member Donors NCS MOBD	NCS (communications team)	At least 2 weeks ahead	Email Phone, SMS Fax Viber	Myanmar
1.b	Agenda & Supporting Documents for MSG Meeting	MSG member Donors NCS MOBD	NCS (communications team)	At least 1 week ahead	Email (**Draft agenda)	Myanmar/English for supporting documents
1.c	Minutes of MSG meeting	MSG member Donors NCS MOBD	NCS (communications team)	Within 1 week (draft meeting minutes) Confirmation will be made in 5 days. Within 2 weeks (confirmed meeting minutes) Approved MSG decisions (on the meeting day)	Email	Myanmar/English
2.a	Notification of LC Meeting (Upon Chairperson's decision, upon a stakeholder' request)	LC members	NCS (NCS has to provide LC members with meeting minutes and supporting documents)	Flexible or 1 week	Email Phone Fax	Myanmar
2.b	Minutes of LC meeting	LC members	NCS	Within 1 week	Email	Myanmar/English
3.a	Notification of WC Meeting (Upon MSG	WC members	NCS (after discussion with	Flexible or 1 week	Official phone number	Myanmar

	stakeholder's request)		MOBD)		Fax	
					Email	
3.b	Minutes of WC Meeting	WC members	NCS	Within 1 week	Fax	Myanmar/English
					Email	
4.a	Notification of Technical Subcommittee Meeting (Upon MSG's decision)	Technical subcommittee members	NCS	1 week ahead	Email	Myanmar
					Phone	
					Fax	
4.b	Minutes of Technical Subcommittee meeting	Technical subcommittee members	NCS	Within 1 week (draft)	Email	Myanmar/English
5.a	Notification of Communication Subcommittee Meeting	Communication subcommittee members	NCS	1 week ahead	Email	Myanmar
					Phone	
					Fax	
5.b	Minutes of communication Subcommittee meeting (upon MSG's decision)	Communication subcommittee members	NCS	Within 1 week (draft)	Email	Myanmar/English
6.a	Notification of Workplan Subcommittee Meeting	Work Plan Sub committee members	NCS	1 week ahead	Email	Myanmar
					Phone	
					Fax	
6.b	Minutes of Workplan Subcommittee meeting	Workplan subcommittee members	NCS	Within 1 week	Email	Myanmar/English
7.a	Notification of Mining Cadastre Subcommittee Meeting	Cadastre subcommittee members	NCS	1 week ahead	Email	Myanmar
					Phone	
					Fax	
7.b	Minutes of Mining Cadastre subcommittee meeting	Cadastre subcommittee members	NCS	(prior 2 weeks before MSG meeting)	Email	Myanmar/English

MSG and Subcommittee Meeting Financial Guidelines

Meeting Rooms:

- **Nay Pyi Taw:** Meetings held in hotels in three star venues, at a cost between (25,000 MMK)
 - per head. Venues should be selected on lowest cost option, based on three quotations. If the meeting facilities cost is more than 25,000 MMK per head, the meeting venue will be in Yangon (and / or) other source of funding will provide for the meeting cost.
- **Yangon:**
 - MSG meetings in Yangon may be held in hotels, however three quotations must be received, and the cheapest venue providing suitable and convenient facilities must be selected.
 - Observers are welcome to participate meeting, lunch, etc., if agreed by the MSG.

- Coffee, snacks and lunch will be provided at the MSG meeting for up to 50 persons maximum, based on an estimation of the number of participants expected.
- Coffee and snacks for up to 20 persons maximum will be provided at subcommittee meetings.
- If subcommittee meetings are expected to last longer than 4 hours, or if more than one subcommittee meeting is held at the same venue on the same day for a period of 4 hours or longer then lunch will be provided for a maximum of 20 persons.

Travel Expense and Accommodation Reimbursement

- Observers and MSG alternates (who are not replacing MSG members) are not eligible for reimbursement.
- Only MSG members, (or Alternate members if replacing a member) and coordinating staff with direct responsibility for meeting facilitation, minute-taking or logistics support are eligible for reimbursement of travel by plane or bus.
- Taxi charges are eligible for reimbursement. Where possible taxis should be shared.
- When flying between Yangon and Nay Pyi Taw a day return ticket should be purchased. No reimbursement for hotel accommodation in Nay Pyi Taw will be provided.
- When travelling by bus/ car between Yangon and Nay Pyi Taw, one night's accommodation in Nay Pyi Taw, up to 40,000 single or 50,000 shared can be reimbursed.
- If travelling from other cities for which there are no day return flights available, one night's accommodation in Nay Pyi Taw, up to 40,000 single or 50,000 shared can be reimbursed.
- All travel expenses for which meeting participants seek reimbursement for must be fully receipted. (boarding cards (incl. return)/ bus tickets, fuel receipts, hotel receipts etc)

Procurement

The description of Procurement and Finance is a core part of this Implementation Manual. As explained above, within the MOBD, Deputy Coordinator / Procurement Officer will – with guidance from the World Bank - be responsible for implementing procurement processes. The **Procurement and Finance sections** of this Implementation Manual have been designed in a way, which shall enable stakeholders in the project to guide them in these processes. It can be used in order to:

- clarify to MOBD and other Implementing Agencies, how to request budget, purchase goods or works, hire and pay a consultant or request budget and report on a training or workshop
- follow-up at which step a process currently is 'located'
- detect slow progress through the steps

Thereby this section of the Implementation Manual will guide the implementation of MEITI in an efficient and effective way. The section will give some overall description on procurement and financing, and describe the processes, and how to proceed through **steps** concerning bidding, evaluation, contracting and payment process.

Procurement for the proposed project will be carried in accordance with the World Bank's Procurement Guidelines. **Goods, Works and Non-consulting** services shall be procured in accordance with the World Bank's " Guidelines: Procurement of Goods, Works and Non-

Consulting Services under IBRD Loans and IDA Credits and Grants by World Bank Borrowers” dated January 2011, revised July 2014, and the provisions stipulated in the Financing Agreement dated April 11, 2016.

Consultants shall be recruited in accordance with the World Bank’s Guidelines: Selection and Employment of Consultants under IBRD Loans and IDA Credits and Grants by World Bank Borrowers” dated January 2011, revised July 2014, and the provisions stipulated in the Financing Agreement dated April 11, 2016.

Goods procurement and procurement of consultants under the project are specified in the **Procurement Plan**. The MOBD will update the procurement plan on a 6-monthly basis, and if required in between (following the review and updating of the Workplan and Budget by the MSG and Sub-Committees). The revised Procurement Plan is drafted by the MOBD and approved by the responsible MOPF DDG and sent to World Bank for No Objection. Prior review and post review thresholds can be seen in the approved procurement plan.

The methods for procurement under the project are described in detail below. The method to apply for each procurement package is indicated in the approved procurement plan.

Consultants to be procured under the project would be both firms and individuals. These include recruitment of consulting firm for independent administrator for 2nd, 3rd and 4th EITI Report, the mining license inventory and digital mapping, mining Cadaster related services, Individual consultants, and consultant firms to implement MEITI etc. The available methods of selection and recruitment of consultants under the project are described below. The acceptable method for each package is also described in approved procurement plan.

The involvement of the Mining Cadaster Subcommittee in Procurement is still to be clarified and will be specified in the Mining Cadaster Subcommittee ToR.

Activity Implementation related steps

In the actual operations of the project, requesting budget, procurement, reporting on activity implementation and finance are not isolated issues, but rather several steps leading to a single process. Therefore, in this chapter Procurement, Finance and Activity Requesting/Reporting will be shown in conjunction with one another.

As the Procurement and Financial Processes differ, depending on the Type of activity to be implemented, the steps for these types of activities will be shown in different sections:

- A. *Goods, Works and Non-Consulting Services - Shopping method*
- B. *Goods/Works and Non-Consulting Services - National Competitive Bidding*
- C. *Direct Contracting*
- D. *Individual Consultants*
- E. *Individual Consultants Single Source Selection*
- F. *Consulting Firms – QCBS*
- F. *Consulting Firms - CQS*
- G. *Consulting Firms – Single Source Selection*

It is recommended to the MOBD, to use Budget Control Sheets (see Annex 10) during the implementation, in order to control the budget flows and remaining funds for each activity.

A. Goods, Works and Non-Consulting Services - Shopping Method

Step	Details	Time line	Responsibility of
Prepare Request for quotations	Prepare detail technical specifications and then prepare request for quotation	In 3 days	Procurement Officer
Collection of 3 Quotations	The Procurement Team requests and collects Quotations from at least 3 different suppliers	In 2 days	Procurement Officer
Evaluation of Quotations	<p>The Procurement Officer:</p> <ul style="list-style-type: none"> - evaluates the submitted quotations - checks the compliance of the quoted specifications with the specifications requested - prepares an Evaluation Report - recommend to award the lowest evaluated cost quotation <p>The Director/Deputy Director of the MOBD:</p> <ul style="list-style-type: none"> - takes a decision on the selected supplier based on the recommendation by the Procurement Officer - signs the Evaluation Report, including the decision on the chosen supplier 	1 week	Procurement Officer Director or Deputy Director EITI Secretariat Team
Purchase order/contract signing	<p>The winning supplier is informed. (If the bid was higher or lower than the estimated cost, MEITI may amend the quantities by a maximum of +/- 15%.)</p> <p>The contract/purchase order is signed by the Director of MOBD During the negotiation, Finance Team should review the payment terms and conditions written in the contract and provides endorsement.</p>	In 3 days	Procurement Officer Director MOBD
Purchase (depending on contract)	The items are purchased by the Finance Team or other responsible person of the project.	In 2 days	A & F Team

Quantity & Quality Review	Receiving Agencies review the quantity of the provided items. Quality checks will be done as much as possible. The quantity of received items is certified by signing by Receiving Agencies	In 2 days	Implementing Agency and Procurement Officer
Provision of Items	The items are provided to the Receiving Agencies by the Procurement Officer	1 week	Procurement Officer
Invoicing	Invoicing is done in several steps: <ul style="list-style-type: none"> - Supplier sends invoice to MOBD Director/Deputy Director for overall comments - MOBD Director/Deputy Director forwards invoice, delivery notes, tax documents and comments to Finance Team and Procurement Officer (including Delivery Note) - Finance Team checks supporting documents - The invoice and other important documents are included in the Document Incoming Recording file by the Finance Team - Acceptance by MOBD Director/Deputy Director 	In 2 days	Director or Deputy Director MOBD T & P and A & F Teams
Payment Process	Request Payment is: <ul style="list-style-type: none"> - prepared by Procurement Officer - sent to Finance Team for Tax calculation (turnover and other taxes), and endorse for budget and payment checking - Approval by Director/Deputy Director of MOBD Payment is made by Finance Team or responsible person.	1 week	Procurement Officer A & F Team Director/Deputy Director of MOBD
Use of Warranty	If in later stages, there are any quality problems, the Receiving Agency has the further right to report back quality problems to the Procurement Officer. This can be done as long as the Warranty is valid	During warranty period	Implementing Agency Procurement Officer

B. Goods/Works and Non-Consulting Services - National Competitive Bidding

Please note: This section only outlines the general steps. For more guidance, please see the World Bank's Guidelines: Selection and Employment of Consultants under IBRD Loans and IDA Credits and Grants by World Bank Borrowers'' dated January 2011, revised July 2014, and the provisions stipulated in the Financing Agreement dated April 11th, 2016.

Step	Details	Time line	Responsibility of
Selection Committee Meeting Organized	Implementing Agency together with support from the Procurement Officer organizes a Selection Committee meeting.	In 2 days	Implementing Agency and Procurement Officer
Bidding Advertisement	<p>The bidding documents are drafted by the Procurement Officer, and approved by the Selection Committee. The bidding is advertised publicly</p> <ul style="list-style-type: none"> - The range of requirements are specified in the bidding document (but not the exact specification (e.g. no brand name, country of origin) - In case of 'Prior Review', the Procurement Officer needs to get no-objection to the bidding documents from the World Bank before advertising (for National Competitive Bidding: shall be published in a national newspaper of wide circulation in the National Language. 	In 3 days	Procurement Officer Procurement Committee WB TTL
Submission of Bids	Bidders submit their Bids to the project	1 month	
Bid Opening Meeting	<p>Bids are opened and summarized publicly.</p> <ul style="list-style-type: none"> - Bidders and the Selection Committee also attend and sign as witness <p>Bids received after the time stipulated, as well as those not opened and read out at</p>	1 day	Procurement Officer Procurement Committee

	bid opening, shall not be considered		
Technical Preparation by Procurement Officer	The Procurement Officer prepares the Technical Evaluation Table to compare the different bids, check on their compliance with the Bidding Document and decide on the recommended bid	1 week	Procurement Officer
Bid Evaluation Meeting	The Procurement Officer: <ul style="list-style-type: none"> - presents the Technical Evaluation Table - gives their recommendation The Selection Committee <ul style="list-style-type: none"> - evaluates the bids based on the Bidding Document - takes a decision on the chosen bidder - signs the Bid Evaluation Report In case of Prior Review: Procurement Officer needs to get approval from World Bank on the Bid Evaluation Report	1 week	Procurement Officer Procurement Committee A & F Team
Contract negotiations and signing	The winning firm is informed. (If the bid was higher or lower than the estimated cost, the Procurement Officer may amend the quantities by a maximum of +/- 15%.) During the negotiation, Finance Team should review the payment terms and conditions written in the contract and provides its endorsement. In case of Prior Review the World Bank needs to approve before signing. The contract is signed.	In 2 days	Procurement Officer WB TTL Director/Deputy Director of MOBD
Informing Stakeholders	The Bid Evaluation Report and signed contract is shared with all relevant stakeholders	1 week	Procurement Officer
Purchase (depending on contract)	The items are purchased by the Finance Team or other responsible person of the project. -	In 2 days	A & F Teams
Quantity & limited Quality Review	The Receiving / Implementing Agency and representatives from the Selection Committee and the Procurement Officer review the quantity of the provided items. Quality checks will be done as much as	1 week	Receiving Agency Procurement Committee and Procurement

	<p>possible.</p> <p>The quantity of received items is certified by signing by Receiving Agency. Representatives of the Selection Committee and the Procurement Officer will sign as witness.</p>		Officer
Provision of Items	The items are provided to the Receiving Agency by the Procurement Officer	1 week	Procurement Officer
Quality Review	<p>The quality review needs to be given particular importance to make sure that all items can be used:</p> <ul style="list-style-type: none"> - The Receiving Agencies uses the provided items within 2 weeks, to check their functionality. - The quality and functionality is certified by signing by the Receiving Agencies. - If there are any problems about the usage, the Company needs to be contacted by the Receiving Agencies. (cc to Procurement Officer) <p>If the company does not react to the requested change or additional support, the MOBD needs to be involved to resolve the issue.</p>	1 week	<p>Receiving Agency</p> <p>Procurement Officer</p>
Invoicing	<p>Invoicing is done in several steps:</p> <ul style="list-style-type: none"> - Supplier sends invoice to MOBD Director/Deputy Director for overall comments - MOBD Director/Deputy Director forwards invoice, delivery notes, tax documents and comments to Finance Team and Procurement Officer (including Delivery Note) - Finance Team checks supporting documents - The invoice and other important documents is included in the Document Incoming Recording file by the Finance Team 	In 2 days	<p>Director or Deputy Director MOBD</p> <p>T&P Team</p> <p>A&F Team</p>

	- Acceptance by MOBD Director/Deputy Director		
Payment Process	Request Payment is: <ul style="list-style-type: none"> - prepared by Procurement Officer - sent to Finance Team for Tax calculation (turnover and other taxes), and endorse for budget and detailed payment request checking and approval - Approval by Director/Deputy Director of MOBD - Payment is made by Finance Team 	1 week	Director or Deputy Director MOBD T&P Team A&F Team
Use of Warranty	If in later stages, there are any quality problems, the Receiving Agency has the further right to report back quality problems to the Procurement Officer. This can be done as long as the Warranty is valid.	During warranty period	Implementing Agency and Procurement Officer

C. Goods, Works and Non-Consulting Services – Direct Contracting (Single Source)

Please refer paragraph 3.7 on pages 49-50 of Guidelines: Procurement of Goods, Works and Non-Consulting Services under IBRD Loans and IDA Credits and Grants by World Bank Borrowers” dated January 2011, revised July 2014 for circumstances for Direct Contracting.

Step/When	Details	Time line	Responsibility of
Prepare Justification for Single Source Selection	Prepare detail justification including rationale for direct contracting instead of a competitive procurement process and the basis for recommending a particular firm.	In 3 days	Implementing Team T&P Team
WB Review and	WB review justification for no objection for single source selection.	1 week	WBG TTL
Prepare Request for	Prepare detail technical specifications and then prepare request for quotation	In 3 days	Procurement Officer

quotation			
Collection of quotation	The Procurement Team requests and collects Quotation from selected supplier	In 1 week	Procurement Officer
Evaluation of quotation	<p>The Procurement Officer:</p> <ul style="list-style-type: none"> - evaluates the submitted quotation - checks the compliance of the quoted specifications with the specifications requested - prepares an Evaluation Report - recommend to award the evaluated cost quotation <p>The Director/Deputy Director of the MOBD:</p> <ul style="list-style-type: none"> - takes a decision on the selected supplier based on the recommendation by the Procurement Officer - signs the Evaluation Report, including the decision on the chosen supplier 	1 week	<p>Procurement Officer</p> <p>Director or Deputy Director EITI Secretariat Team (1 week)</p>
Purchase order/contract signing	<p>The selected supplier is informed. (If the bid was higher or lower than the estimated cost, MEITI may amend the quantities by a maximum of +/- 15%.)</p> <p>The contract/purchase order is signed by the Director MOBD</p> <p>During the negotiation, Finance Team should review the payment terms and conditions written in the contract and provides endorsement.</p>	1 week	<p>Procurement Officer</p> <p>Director MOBD</p>
Purchase	The items are purchased by Admin & Finance Team or other responsible persons of the project.	In 2 days	A & F Team
Quantity & Quality Review	<p>Receiving Agencies review the quantity of the provided items. Quality checks will be done as much as possible.</p> <p>The quantity of received items is certified by signing by Receiving Agencies</p>	In 2 days	Implementing Agency and Procurement Officer

Provision of Items	The items are provided to the Receiving Agencies by the Procurement Officer	1 week	Procurement Officer
Invoicing	Invoicing is done in several steps: <ul style="list-style-type: none"> - Supplier sends invoice to MOBD Director/Deputy Director for overall comments - MOBD Director/Deputy Director forwards invoice, delivery notes, tax documents and comments to Finance Team and Procurement Officer (including Delivery Note) - Finance Team checks supporting documents - The invoice and other important documents are included in the Document Incoming Recording file by the Finance Team - Acceptance by MOBD Director/Deputy Director 	In 2 days	Director or Deputy Director MOBD T & P, and A & F Teams Director or Deputy Director MOBD
Payment Process	Request Payment is: <ul style="list-style-type: none"> - prepared by Procurement Officer - sent to Finance Team for Tax calculation (turnover and other taxes), and endorse for budget and payment checking - Approval by Director/Deputy Director of MOBD Payment is made by Finance Team or responsible person.	1 week	Procurement Officer A & F Team Director/Deputy Director of MOBD
Use of Warranty	If in later stages, there are any quality problems, the Receiving Agency has the further right to report back quality problems to the Procurement Officer. This can be done as long as the Warranty is valid	During warranty period	Implementing Agency Procurement Officer

D. Individual Consultants

Step	Details	Time line	Responsibility
Term of	The TOR shall be drafted by the	1 week	Implementing Team

References (ToR)	<p>Implementing Agency with support from the Procurement Officer.</p> <p>All ToR have to be reviewed and no objection given by the World Bank</p> <p>For all Research Projects / Studies, the MSG shall decide if and how Sub-Committees shall be included in the procurement process.</p>		<p><i>(e.g. Admin & Finance or, Communications Team, NCS, MSG Subcommittee, MOM)</i></p> <p>Procurement Officer and A & F Team</p> <p>TTL World Bank</p>
Selection Committee Meeting Organized	<p>Implementing Agency together with support from the Procurement Officer organizes a Selection Committee meeting</p>	In 2 days	<p>Implementing Team and Procurement Officer</p>
Advertisement	<p>Procurement Officer prepares Request for Expression of Interest (REoI). This is approved by the Procurement Committee and is advertised publicly. (For National Competitive Bidding: shall be published in a national newspaper of wide circulation in the National Language</p> <p>In case of Prior Review, the ToR and REoI need approval by the World Bank</p>	In 3 days	<p>Procurement Officer</p>
Submission of Application	<p>Consultants submit CV and Application Letters</p>	1 month	<p>Procurement Officer</p>
Evaluation	<p>CVs and Application Letters are evaluated by the Selection Committee scores by each committee member are summarized and the applicant with the highest average score, from at least three qualified candidates, is contacted for contract negotiations). Alternatively, the evaluation committee can evaluate the strengths and weakness of the candidates</p> <ul style="list-style-type: none"> - In case of Prior Review: The Evaluation Committee submits the Evaluation Report to World Bank for approval. - The evaluation report should be signed by Procurement Committee members 	1 week	<p>Procurement Officer and Procurement Evaluation Committee</p> <p>TTL World Bank</p>

Contract negotiations and signing	<p>Contract Negotiations take place between selected Consultant and Procurement Officer.</p> <ul style="list-style-type: none"> - During the negotiation, Finance Team should review the payment terms and conditions written in the contract. - In case of successful Contract Negotiations, signing is carried out by the Consultant and the MOBD Director/Deputy Director - In case of unsuccessful Contract Negotiations, the next person in the ranking is contacted. - In case of Prior Review: The Procurement Officer needs to receive contract approval from World Bank before signing. 	In 2 days	<p>Procurement Officer</p> <p>MOBD Director/Deputy Director</p> <p>TTL World Bank</p>
Informing Stakeholders	The Selection Committee writes a brief justification, why the winning candidate was chosen (and others not) and the Procurement Officer submits it to all relevant stakeholders	1 week	Procurement Evaluation Committee and Procurement Officer
Consulting Work	The Consultant carries out the consulting work		
Invoicing	<p>For Individual Output-Based/Lump-sum type contracts:</p> <ul style="list-style-type: none"> - Consultant sends invoice and deliverables to the Implementing Agency - Implementing Agency and Procurement Officer check, if the ToR have been fulfilled with the appropriate quality and sign <p>Individual Time-Based type contracts:</p> <ul style="list-style-type: none"> - Consultant sends invoice and timesheet including Signatures by the Supervisor in the Implementing Agency. - Receiving Agencies and Procurement Officer check, if the 	In 2 days	<p>Implementing Agency</p> <p>Procurement Officer</p>

	ToR have been fulfilled with the appropriate quality and sign		
Approval	MOBD Director/Deputy Director approves	1 week	Director or Deputy Director MOBD
Payment Process	<ul style="list-style-type: none"> - Request Payment (including tax) is prepared by the respective consultants - Payment is made - The invoice and other important documents is included in the Document Incoming Recording file by the Finance Team 		A & F Team

E. Individual Consultants – Single Source Selection

Please refer paragraph 3.9 on pages 42- 43 of Guidelines: Selection and Employment of Consultants under IBRD Loans and IDA Credits and Grants by World Bank Borrowers” dated January 2011, revised July 2014 for exceptional cases that can be used single-source selection.

Step	Details	Time line	Responsibility
Term of References (ToR) and Request approval from MSG and WB to use Single Source Selection	<p>The ToR of the Consultancy and Justification for Single Source Selection are drafted by the Implementing Agency with support from the Procurement Officer.</p> <p>All ToR, cost estimates and Justifications have to be reviewed and no objection given by the World Bank</p>	In 3 days	<p>Implementing Team <i>(e.g. Admin & Finance or, Communications Team, NCS, MSG Subcommittee, MOM)</i></p> <p>Procurement Officer and A & F Team</p> <p>TTL World Bank</p>
Selection Committee Meeting Organized	Implementing Agency together with support from the Procurement Officer organizes a Selection Committee meeting	In 2 days	Implementing Team and Procurement Officer
Obtain Expression of Interest	<p>Procurement Officer prepares Request for Expression of Interest (REoI). This is approved by the Procurement Committee.</p> <p>In case of Prior Review, the ToR and REoI need approval by the World Bank</p> <p>Consultants submit CV and Application Letters</p>	In 2 weeks	Procurement Officer
Evaluation	CVs and Application Letters are evaluated	1 week	Procurement Officer

	<p>by the Selection Committee. The qualified candidate is contacted for contract negotiations). Alternatively, the evaluation committee can evaluate the strengths and weakness of the candidate.</p> <ul style="list-style-type: none"> - In case of Prior Review: The Evaluation Committee submits the Evaluation Report to World Bank for approval. <p>The evaluation report should be signed by Procurement Committee members</p>		<p>and Procurement Evaluation Committee</p> <p>MOBD Director/Deputy Director</p> <p>Implementing Agency</p>
Contract negotiation and signing	<p>Contract negotiations take place:</p> <ul style="list-style-type: none"> - During the contract negotiation, Finance Team should review the payment terms and conditions written in the contract and provides endorsement - In case of successful Contract Negotiations, signing is carried out by the Consultant and the MOBD Director/Deputy Director. - In case of unsuccessful Contract Negotiation, the next person in the ranking is contacted. <p>In case of Prior Review: The Procurement Officer needs to receive contract approval from World Bank before signing.</p>	In 2 days	<p>Procurement Officer</p> <p>MOBD Director/Deputy Director</p> <p>TTL World Bank</p>
Informing Stakeholders	<p>The Selection Committee writes a brief justification, why the winning candidate was chosen (and others not) and the Procurement Officer submits it to all relevant stakeholders</p>	1 week	<p>Procurement Evaluation Committee and Procurement Officer</p>
Consulting Work	<p>The Consultant carries out the consulting work</p>		
Invoicing	<p>For Individual Output-Based/Lump-sum type contracts:</p> <ul style="list-style-type: none"> - Consultant sends invoice and deliverables to the Implementing Agency - Implementing Agency and 	In 2 days	<p>Implementing Agency</p> <p>Procurement Officer</p>

	<p>Procurement Officer check, if the ToR have been fulfilled with the appropriate quality and sign</p> <p>Individual Time-Based type contracts:</p> <ul style="list-style-type: none"> - Consultant sends invoice and timesheet including Signatures by the Supervisor in the Implementing Agency. <p>Receiving Agencies and Procurement Officer check, if the ToR have been fulfilled with the appropriate quality and sign.</p>		
Approval	MOBD Director/Deputy Director approves	In 2 days	Director or Deputy Director MOBD
Payment Process	<ul style="list-style-type: none"> - Request Payment (including tax) is prepared by the consultant. - Payment is made <p>The invoice and other important documents is included in the Document Incoming Recording file by the Finance Team</p>	In 3 days	A & F Team

F. Consulting Firm – Selection Based on the Consultants’ Qualifications (CQS)

To be used for small assignments or emergency situations for which the need for issuing an RFP, and preparing and evaluating competitive proposal is not justified.

Step	Details	Time line	Responsibility of
Term of References (ToR)	<p>The TOR shall be drafted by the Implementing Agency with support from the Procurement Officer.</p> <p>All ToR have to be reviewed and no objection given by the World Bank</p> <p>For all Research Projects / Studies, the MSG shall decide if and how Sub-Committees shall be included in the procurement process.</p>	In 3 days	<p>Implementing Team (<i>e.g. Admin & Finance or, Communications Team, NCS, MSG Subcommittee, MOM</i>)</p> <p>Procurement Officer and A & F Team</p> <p>TTL World Bank</p>
Selection Committee Meeting	Implementing Agency together with support from the Procurement Officer organizes a Selection Committee meeting	In 2 days	Implementing Team and

Organized			Procurement Officer
Advertisement	<p>Procurement Officer prepares Request for Expressions of Interest (REOI). This is approved by the Selection Committee and is advertised publicly. (For National Competitive Bidding: shall be published in a national newspaper of wide circulation in the National Language</p> <p>In case of Prior Review, the ToR and REOI need approval by the World Bank</p>	1 week	Procurement Officer
Submission of EOI	Consulting firms submit EOI, including CVs and Application Letters	1 month	Procurement Officer
Evaluation	<p>EOI, CVs and Application Letters are evaluated by the Selection Committee, scores by each committee member are summarized and the applicant with the highest average score, from at least three qualified consulting firms, is contacted for contract negotiations). Alternatively, the evaluation committee can evaluate the strengths and weakness of the consulting firms</p> <ul style="list-style-type: none"> - In case of Prior Review: The Evaluation Committee submits the Evaluation Report to World Bank for approval. <p>The evaluation report should be signed by Selection Committee members.</p> <p>The evaluation committee shall identify the best qualified and experienced firms.</p>	1 week	<p>Procurement Officer and Procurement Evaluation Committee</p> <p>TTL World Bank</p>
Submission of technical and financial proposals	The selection firm shall be asked to submit a combined technical and financial proposal and if such proposal is responsive and acceptable, be invited to negotiate a contract	2 weeks	Selected consultant firm
Contract negotiations and signing	<p>Contract Negotiations take place between selected Consulting firm and Procurement Officer.</p> <ul style="list-style-type: none"> - During the negotiation, Finance Team should review the payment terms and conditions written in the contract. 	1 week	<p>Procurement Officer</p> <p>MOBD Director/Deputy Director</p>

	<ul style="list-style-type: none"> - In case of successful Contract Negotiations, signing is carried out by the Consultant and the MOBD Director/Deputy Director - In case of unsuccessful Contract Negotiations, the next consulting firm in the ranking is contacted. <p>In case of Prior Review: The Procurement Officer needs to receive contract approval from World Bank before signing.</p>		TTL World Bank
Informing Stakeholders	The Selection Committee writes a brief explanation, why the winning candidate was chosen (and others not) and the Procurement Officer submits it to all relevant stakeholders	1 week	Procurement Evaluation Committee and Procurement Officer
Consulting Work	The Consulting firm carries out the consulting work		
Invoicing	<p>For Individual Output-Based/Lump-sum type contracts:</p> <ul style="list-style-type: none"> - Consultant sends invoice and deliverables to the Implementing Agency - Implementing Agency and Procurement Officer check, if the ToR have been fulfilled with the appropriate quality and sign <p>Individual Time-Based type contracts:</p> <ul style="list-style-type: none"> - Consultant sends invoice and timesheet including Signatures by the Supervisor in the Implementing Agency. <p>Receiving Agencies and Procurement Officer check, if the ToR have been fulfilled with the appropriate quality and sign</p>	2 days	Implementing Agency Procurement Officer
Approval	MOBD Director/Deputy Director approves	2 days	Director or Deputy Director MOBD
Payment Process	<ul style="list-style-type: none"> - Request Payment (including tax) is prepared by the respective consultants 	In 3 days	A & F Team

	<ul style="list-style-type: none"> - Payment is made <p>The invoice and other important documents is included in the Document Incoming Recording file by the Finance Team</p>		
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G. Consulting Firms – Single Source Selection

Please refer paragraph 3.9 on pages 42- 43 of Guidelines: Selection and Employment of Consultants under IBRD Loans and IDA Credits and Grants by World Bank Borrowers” dated January 2011, revised July 2014 for exceptional cases that can be used single-source selection.

Step	Details	Time line	Responsibility of
Request approval from MSG and WB to use Single Source Selection	Draft a justification for the choice of the Single Source Selection procurement method and submit to WB and MSG.	1 week	Implementing Team Procurement Officer
Term of References (ToR)	The ToR of the Consultancy and Justification for Single Source Selection are drafted by the Implementing Agency with support from the Procurement Officer. All ToR, cost estimates and Justifications have to be reviewed and no objection given by the World Bank	In 3 days	Implementing Team <i>(e.g. Admin & Finance or, Communications Team, NCS, MSG Subcommittee, MOM)</i> Procurement Officer and A & F Team TTL World Bank
Requests for Proposals	Request for Proposal is drafted, and issued to the selected firm based on the justifications that have been provided.	1 week	Procurement Officer
Review by MOBD	The proposal is reviewed for technical and financial aspects.	1 week	MOBD Director/Deputy Director Implementing Agency
Contract negotiations and signing	Contract negotiations take place: <ul style="list-style-type: none"> - During the contract negotiation, Finance Team should review the payment terms and conditions written in the contract and provides endorsement - In case of successful Contract 	1 week	Procurement Officer MOBD Director/Deputy Director TTL World Bank

	<p>Negotiations, signing is carried out by the Consultant and the MOBD Director/Deputy Director and the concerned Receiving Agencies</p> <ul style="list-style-type: none"> - No Objection is obtained from the World Bank - Contract is signed 		
Consulting Work	The Consultant Firm carries out the consulting work		
Invoicing	<ul style="list-style-type: none"> - Consultant sends invoice and deliverables to the Implementing Agency. - The Implementing Agency and Procurement Officer check, if the ToR have been fulfilled with the appropriate quality and sign 	2 days	<p>Implementing Agency</p> <p>Procurement Officer</p>
Approval	MOBD Director/Deputy Director approves	2 days	MOBD Director/Deputy Director
Payment Process	<ul style="list-style-type: none"> - Request Payment is prepared by Finance Team - Tax calculation (turnover and other taxes) - Payment is made - The invoice and other important documents is included in the Document Incoming Recording file by the Finance Team 	In 3 days	A & F Team

Financial Management

Staffing Organisation

The Fiscal Policy Strategy and EITI Division of the Budget Department referred to in this manual as the MOBD, will be responsible for the project's financial management. The Deputy Director General of the Budget Department and Director of EITI Division will supervise overall project financial management.

The **MEITI Admin & Finance Team** of the Fiscal Policy Strategy and EITI Division should consist of one Senior (Deputy Director or above) and one or two junior staff. Two of the current staff have experience in the first grant of the same EITI project.

The MEITI Admin & Finance Team will be responsible for project financial management, from contributing to budget development and facilitating the WB and Government approval processes, to accounting, reporting and liaising with the OAG for the external audit. There will be an additional local financial management consultant to be recruited under the project funds for a period of at least six months to provide further support and advice on development of FM systems, set up of finance systems, and to provide day to day support to MOBD and NCS project staff in financial operations, as well as budget consolidation and reporting.

Systems and procedures

The MEITI MOPF Office will utilize as much as possible the existing procedures of MOPF. The MOBD, shall be responsible for the financial control of the Project in line with MOPF financial regulations and procedures and procedure applicable to the Project. Transactions will be recorded manually and there is spreadsheet consolidation for budgeting and reporting purposes based on summary transaction sheets and other manual records.

The project will follow cash basis of accounting. Generally Accepted Accounting Principles normally applied to donor funded projects will apply.

Budget Planning

Planning and budgeting is an essential management tool for financial control of project activities. Planning consists of preparation of strategic Work Plan and Budget for project implementation to devising tactical plans such as procurement plan and training plan etc., to implementing the agreed work plan activities to achieve project objectives. Budgeting is a process of estimating the financial requirements and outcomes for the agreed plan and is used for short-term management, of the project implementation. Budgets are also essential for ensuring that adequate cash flows are available to carry out the project.

The budget process allows the Project to set quantitative targets in physical and financial terms to monitor progress of project implementation and take corrective actions when

unforeseen events affect project progress. Both planning and budgeting continues throughout the life of the project.

In MEITI Project, the draft annual Work Plan and Budget for each specific activity is prepared by National Coordination Secretariat and the Work Plan and Governance Subcommittee, approved by MSG, and then submitted by the Admin and Finance Team of the MOBD to the World Bank and the Director General of the Budget Department for No Objection. The MEITI Work Plan and Budget covers a period of 12 months and shall be reviewed and updated on a quarterly basis. The budget will adopt a dynamic approach which allows revisions based on changing needs and in consideration of variation between estimated cost and actual cost.

Budget Calendar

MEITI Project Funds are part of the overall National Budget and therefore are required to follow the GOM Budget Review Process. An annual budget which follows the government fiscal year (April 1st to March 31st) is therefore required. This budget is based on the approved MSG Work Plan and Budget for the relevant time period and is then approved and submitted as part of the normal GoM budget process to the Budget Section of the MOPF. As MSG and WB approvals of work plans and amounts are required before they are included in government budgets, these timings need to be factored into planning timetables. It is the responsibility of the MOBD to ensure that approved budgets for the relevant time periods are available for the GoM budget process.

If the project budget, from Project effectiveness date, is not included in the Ministry's approved budget, then expenditures cannot be incurred and this could delay project implementation. Changes to the budget may however be made through the supplementary budget process which will take place during July/August and will be approved by Parliament in November. The approval process will be similar to that described below.

MOBD will prepare Project budget based on MSG agreed annual work plan using a standard budget form. It should be accompanied by relevant supporting information as is appropriate.

The MOBD will submit this information to the World Bank for its review before it is submitted to the Ministry of Planning and Finance for the normal review and approval process.

Submission to Budget Department of Ministry of Planning and Finance. Where construction of an asset is involved, the Ministry of Construction and the Ministry of Industry's approval will also be required.

The Budget Department of MOPF will then review and approve before submission by the MOPF via the Vice President to the Parliament for approval.

Approval by Parliament

Budget Preparation

The budget is to be prepared broken down into quarterly allocations based on the timings from annual Work plan and Budget implementation schedules approved by the MSG. From the work plan a detailed procurement plan needs to be completed and financial estimates from the work plan are incorporated into the budget submission, following the established GoM budget process.

Revision of Approved Budget

Budgets will be reviewed semi-annually and revised if necessary through the Government's supplementary budget process. At this time a Revised Estimate (RE) is submitted.

The MEITI Project will follow the GoM budget regulations for seeking approval of budget revisions. The proposed revisions shall also be submitted for World Bank approval in a similar manner as described for the annual budget process.

The budget execution will also be reviewed during each WB implementation support mission together with a review of implementation progress.

Key Responsibilities

The MEITI National Coordination Secretariat (NCS) and the Work Plan and Governance Subcommittee are responsible for preparation of, and presentation of the Work Plan and Budget to the MSG. Following MSG approval, the MOBD will submit the Work Plan and budget to WB for No Objection.

Following MSG and World Bank approval of the Annual Workplan and Budget, the MOBD shall be responsible for submission to the Budget Department for consolidation into the overall budget of MOPF.

The annual budget is approved by the Director General of the Department, MOPF and submitted Financial Commission of the parliament for final approval.

Government Budget Process

In September/October (depending on the timetable set by MOPF for that year) both the Budget Estimate and Revised Estimate are prepared.

BE = Budget Estimate = Annual budget for the next financial year

RE= Revised Estimate for the current financial year

Budget information is requested from the various departments and divisions before BE/RE submission is due.

For MEITI, annual budget and mid-year budget revisions, shall follow government procedures two times annually and produce the information listed below.

- (i) at the beginning of the process in first week of August to review of progress during the current year and set as a basis as to what should be factored into RE & BE;
- (ii) another meeting to discuss budget by each component during the review process after consolidation (in September) but prior to submission to the World Bank.

The budget shall be analyzed into quarterly and six monthly periods. Quarterly budgets are required to estimate cash flow requirements and ensure that sufficient cash is available. The six monthly budgets will assist in measuring actual progress against plans, analyzing variations and taking corrective actions.

Budget Execution

Firstly, the MOBD will seek no objection from World Bank for budget execution. Then following the approval of the budget by Parliament, the MOBD will have spending authority to implement the project using allocated resources.

Budget Control and Accountability

Transparency of project management is achieved through timely availability of accurate financial information by way of budgets and actual progress reports to all stakeholders. In case of the MEITI Project, this is achieved through preparation and wide dissemination of financial plans and progress reports. The Director of MOBD is responsible for monitoring the performance of the overall project and World Bank is responsible for measuring implementation progress against agreed plans.

It is recommended to the MOBD, to use Budget Control Sheets (see Annex 9) during the implementation, in order to control the budget flows and remaining funds for each activity.

Project Fund Flows

The Project will have two designated accounts at Myanmar Economic Bank (MEB), one denominated in MMK and one in USD. MMK DA account opened for the existing grant can continue to be used. These accounts will be managed by the MOBD.

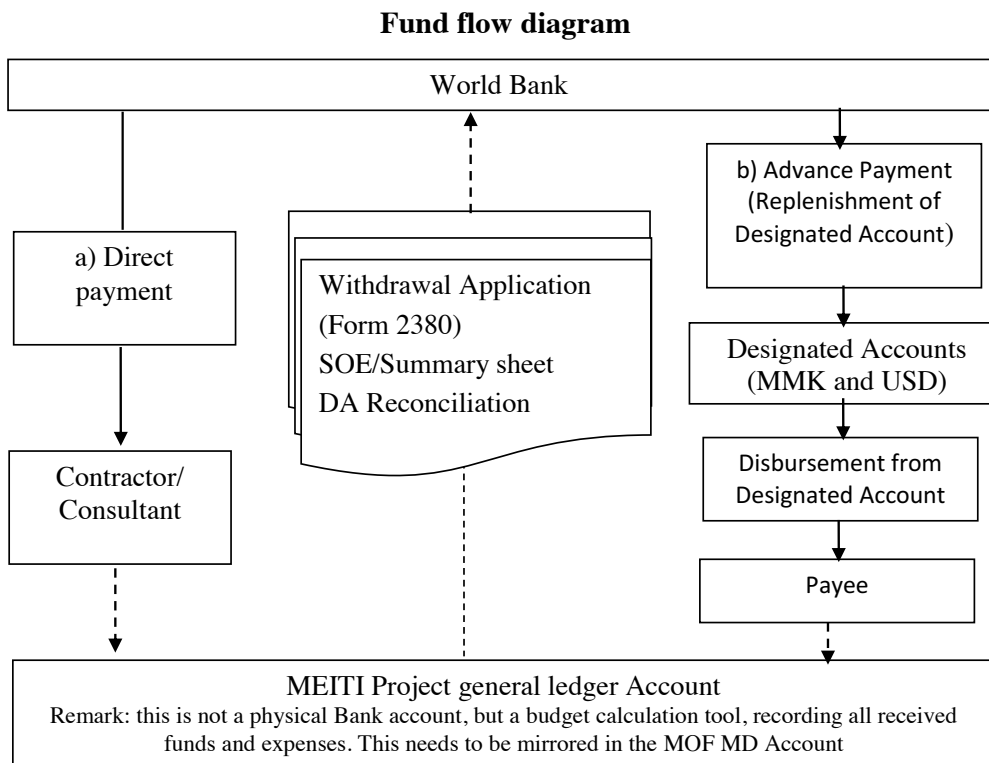
Funds are transferred from the World Bank to the project's designated account(s) at Myanmar Economic Bank (MEB) in NPT, Myanmar. Please refer to the below fund flow diagram for the project. The DA will be used to keep funds received and for the purposes of paying eligible expenditures and advances. The DA will have a ceiling based on a 6 monthly forecast of expenditures.

In the diagram below, actual financial flows are marked in a full-line arrow, reporting/documents are indicated by a dashed arrow.

Disbursement from World Bank

All disbursements from the World Bank will follow the World Bank disbursement guidelines and instructions of the disbursement letter. A withdrawal Application, form 2380, can be submitted whenever the project requires initial/additional funds from the World Bank supported by an approved six monthly forecast. This six monthly forecast can be updated if there are any changes on the forecast and that is to be approved by the WB (Task team leader).

Disbursement methods allowed, frequency of reporting of expenditure paid from designated account and supporting documents required are outlined in the disbursement letter (see Annex 12)



Payment from Designated Bank Account

All project payments other than Direct Payments (made on behalf of the project by the World Bank) will be made from the Designated Bank Account. The procedures and approval of request for payment from the DA will follow the existing approval procedure as follows:

a). Payment for Project Expenditure

Cash disbursements from the DA could include payments for project eligible expenses and payment of advances (e.g. for travel, training/workshop).

When a need arises for the disbursement of cash, a written request should be made to the Director of MOBD of MEITI disclosing in detail the need and the amount to be disbursed in a manner of itemized cost estimate (ICE). ICE requests can be consolidated and submitted on a monthly basis or submitted individually throughout the month.

ICE is a must for disbursement of fund for activities from DA. Disbursement will be made upon approval of the request by Director General of Budget Department.

b). Payment for Consultant’s Services

A request for payment is initiated by the individual consultant/firm. The request should indicate separately the fee and reimbursable expenditure such as overheads, per diem, travel and other agreed items in the contract. The consultant/firm should follow the terms and conditions of the contract when submitting claims, which could include, submitting invoice/payment request and other supporting documents such as time sheet, reports etc as mandate in the terms of the consulting contract.

The persons responsible for the execution of the contract certifies that payments are in line with contract conditions, deliverables and agreed fees.

Following approval by Director of MOBD, Admin and finance Team will process the payments, or ask the WB to make a direct payment.

c). Payment for Foreign Travel for Training, Meeting, Workshops and Study Tours

As a first step, any international travel for training, workshops and study tours should be identified and included in the MSG approved work plan and budget and then this will be reviewed and approved by World Bank. In this regard, National Coordination Secretariat will prepare a detailed budget for travel e.g. Per Diem, transportation, hotel etc. for World Bank’s review. World Bank's No-Objection is required prior to the commencement of all international visits even though those visits are under the work plan.

For MEITI Project only actual and reasonable costs will be reimbursed for foreign travel, as follows. The budget for foreign travel shall be prior reviewed by the World Bank.

Cash advance can be made as per the table below to cover DSA, accommodation, visa fee, travel insurance (where required), airport charges/departure fees (where applicable), airport transfer and other expenditure related to the official foreign travel. However, personal expenses are not allowed.

Per diem	World Bank recent DSA rate around proposed time of travelling. The finance staff will obtain the rate from World Bank staff when needed
Air travel	Standard economy class and most direct route
Transportation	Receipt will be required for reimbursement or payment by finance

	Team
Hotel	Based on actual cost but not exceed WB recent rate at the time of travelling. The finance staff will enquire about the rate from World Bank staff when needed

In cases where meals are provided by Government or by an organization, per diem shall not be paid.

When foreign travel is undertaken cash advances are made. There are potentially 2 components to any travel advance: (1) a uniform allowance and (2) “unexpected” (out of pocket) expenses. These are paid in advance of travel.

Unexpected eligible expenses are also reconciled on return from the trip in the same manner (amount advanced, documented spending, remaining balance returned). This must be approved by the respective authorized person.

d). Payment for Local Travel Expenses for attending Training, Meeting, Workshop and Outreach/Sub-National Teams Activities

Payment of local travel expenses: The project staff and the personnel who are authorized to travel are allowed to claim their travel cost for the purpose of project implementation. When staff travel by car and air, the travel route should be the most direct route and with least costly fares. A traveler will not be allowed an advance but will be reimbursed any expenses (according to the actual expenses) by providing tickets, vouchers and invoices. If it is air travel, the traveler must provide air tickets and boarding passes after travel has been completed. However, in special cases a travel advance may be allowed if the reimbursement of travel expenses becomes burden for project staff/traveler and that would affect project implementation. The procedures and documentation for travel advance request and settlement of advance are also reconciled on return from the trip in the same manner (amount advanced, documented spending, remaining balance returned).

Domestic air tickets may be reimbursed up to a total of 280,000 MMK, so long as the cheapest available ticket for each route is used. Expenses for a single payment amounting to more than MMK 280,000 for air, boat or bus tickets or fee for rental of vehicles can be paid directly to the suppliers by a cheque payment. On the return from travel in order to be settled/reimbursed, the staff member must submit the Travelling Allowance Bill form, TF No. 45, along with the original travel request within 2 weeks of his/her return and original vouchers, tickets and documents (i.e. travel request, travel visa, actual receipts for transport expenses) should be submitted to the Director of MOBD her authorization for payment and then to Finance Team for review. Finance Team will review the documents, record expenses. Then, Director of MOBD will approve for payment. For the Director of MOBD, the Director General of the Budget Department will authorize for her trips and payments.

Car rentals are only reimbursed when prior approval has been obtained from Director of MOBD. The use of private cars for official business is subject to prior approval from the Director of MOBD for fuel costs.

If the traveler is a National/International Consultant, payment will follow the terms of the individual's contract with the Project. The Finance Team will review the documents and record all expenses.

Daily Subsistence Allowance (DSA): Though according to the Order No 3086/2015 December 21, 2016 of Ministry of Finance, the DSA rate must be MMK 3,000. For the purposes of the project, following rates will be used until further notified by the World Bank. The Daily Subsistence Allowance and other cost rates will be reviewed annually.

Personnel who are authorized to travel are entitled to receive a Daily Subsistence Allowance (DSA) to cover expenses for their food and any other incidental out of pocket expenses.

Expenses for in country travel		
Any locations from Nay Pyi Taw and Yangon to the project townships and via travelling to townships where the project is being implemented		
Type of in country Travel Expenses	If Arranged and Paid by the National Coordination Secretariat	If Not Arranged or Paid by the National Coordination Secretariat, or Authorized Exceptionally
Meal Allowance (10,000 MMK) Breakfast: 2000 MMK Lunch: 4000 MMK Dinner: 4000 MMK	2,000 MMK for breakfast will be covered if arrival time is prior to 10 AM and MMK 4,000 for dinner if departure time is after 2 PM.	MMK 2,000 for breakfast will be covered if arrival time is prior to 10 AM and MMK 4,000 for dinner if departure time is after 2 PM
Hotel accommodation and food	In general, the National Coordination Secretariat will arrange group hotel accommodation and food for participants at the hotel where meetings and workshops will be held with a range of MMK 40,000 to 50,000 with double occupancy. For the meetings, the secretariat will arrange for hotel accommodation for those who come from areas other than the venue area even for half day meeting. Departure from places other than a participant's mother unit needs to be reviewed case by case.	Based on actual cost but not exceeding the room rate ceiling of MMK 40,000. Meals allowance MMK 10,000 per day(breakfast 2,000,lunch 4,000 and dinner 4,000)
Air Tickets for transportation by air exceptionally approved	Standard Economy Class shall be used for most direct applicable route. The National Coordination Secretariat will arrange for air tickets for travels based on	Actual cost with invoice, receipt, air tickets, and boarding passes are required for reimbursement.

	individual cases and urgency of the matter.	
Bus Transportation and other charges	Participants may travel by bus arranged by the National Coordination Secretariat, who will communicate or coordinate with participants for detailed administrative arrangement in this regard.	Bus tickets or receipts are required for reimbursement.
Privately owned motor vehicle		Participants who use their own motor vehicles may request for reimbursement for actual cost of gasoline purchased, not exceeding MMK 100 per mile for the most direct commonly used route.(e.g. estimated cost for YGN/NPT round trip will be MMK 50,000). Please submit fuel station receipts indicating vehicle number plate used by participant.
Terminal expenses(taxi fares to and from airport or bus terminal)		Proposed rates shall be reviewed and revised annually. Taxi fares to and from Airport: Yangon MMK 8,000; NPT Hotel Zone MMK 20,000; NPT Ministries-MMK 30,000. Mandalay & Taunggyi MMK 30,000. Taxi fares to and from Bus Terminal: All locations MMK 10,000.

Note:

- (i) International travel will be in line with World Bank recent DSA rate around proposed time of travelling
- (ii) On special occasions or for special people the NCS may request and justify actual reasonable costs that exceed this limit for the Director General's approval.
- (iii) All Government representatives and resource persons, which have approved TOR or ICE form and, who are participating in MEITI implementation process shall be entitled to receive same expenses as representatives of other constituency, i.e., travel expense, daily subsistence allowance, travel by flight.

TF45 should also be completed and submitted. In cases where meals are provided by Government or by an organization, per diem shall not be paid.

e). Petty Cash Payment

Petty cash is only used for recurrent operational costs of the MOBD, if required. All other costs will be defined in the Work Plan and paid through the processes as described below by using the projects' designated account.

Cash advances as Petty cash, which relates for travelling and miscellaneous expenses are allowed for MOBD. All advance payment shall be liquidated within 15 days from the completion date of activity.

Cash Advance for Project Activities

For the MEITI project cash advances (for carrying out activities e.g. Outreach events, Training and Workshops etc.) can be approved for MOBD Staff by the Director of MOBD adhering to the cash advance procedure. Advances to the National Coordination Secretariat shall be approved by the Director General of the Budget Department.

Advance payment is the payment that cannot be recorded as expense as it is recognized as an estimated expense. This covers Advance payment for domestic and international meetings, trainings, workshops and study tours as well as outreach events and sub-national Team activities.

Cash advance payment needs to be in line with the work plan approved by MSG.

Cash advance shall be authorized for a specific purpose only and the cash advances must be liquidated within a limited time period. The following guidelines apply to all cash advances:

- Cash advances must be approved by the Director/Deputy Director of MOBD for staff from this office, or by the Director General of the Budget Department for advances to the NCS.
- A cash advance register must be maintained for all cash advances.
- Cash advance application must indicate completion date of activity (travel, seminar or workshop)
- All advances must be liquidated within 30 working days of the activity completion date.
- As meeting venues require payment for the predicted number of participants, a five percent variation will be allowed between the number of participants for which payment is made and the actual number of meeting participants according to the sign in forms.
- Cash advances must not be made to personnel who have previously un-cleared

cash advances.

On return (liquidation) the entry to the advance account is cleared and the documented expenses coded to the expense account relating to the nature of the expense.

Itemized Cost Estimate for Cash Advance

The person seeking cash advance prepares an Itemized Cost Estimate Form (ICE) as described below, and has it approved by the Director General of Budget Department. This is then submitted to the Finance Team for review and to execute the payment process.

MEITI Project Phase II, Ministry of Planning and Finance, Myanmar

Date..... Cash Advance Register Sequence Number:

Itemized Cost Estimate Form

Name of Recipient.....Title.....
Purpose of Advance.....
WP Activity Reference.....
Duration of Activity & Completion Date.....
Amount of Advance in figures:Amount in Advance in words:
(Kyats/US \$.....

Implementation (approach & steps):

Expected Outputs (quantity & quality):

Expected Outcomes:

Details of Itemized Cost Estimate

Cost Description	Team Cost	Quantity	Amount in MMK/US\$	Remarks

Total				

Requested by _____

Approved by _____ Director General of Budget Department

Checked by _____ the Procurement Officer

Checked by and Payment Processed by _____ Admin & Finance Team

Note: Cash Advances – Foreign travel. As the process for approval of foreign travel has an extensive and robust procedure this will serve as authorization for cash advances for these purposes. The advance will be recorded on the advance register as per normal.

- A cheque will be issued to the recipient
- Payment is recorded in the Cash Book against advances.
- The total advance to each individual is recorded in the *Advance Register*. The sequence number on the Advance register is noted by the Finance officer on the ICE.
- ICE and Payment Memo and any other documentation are filed with other payments in the month.

Reporting of Actual Project Expenses / Liquidation of Funds

Actual Project Expenses (APE) shall be reported or cash advances cleared by the responsible person for implementing the activities within 30 working days after the completion of each activity. The only exception to this 30-day requirement is the reconciliation of the consolidated ICE advance to the NCS, which takes place on a monthly basis. The recipient of an advance provides "Reporting of Actual Project Expenses" form with details of all payments being claimed, supported by original invoices or expenses receipts. The Finance Team reviews the APE form and ensures that all payments are supported by original and valid documents, then, submits them for review & approval by the Director/Deputy Director of MOP MEITI Office.

However, in order to be convenient in implementation the Sub-project by NCS, reporting of cash advances for the specific activities mentioned on Work Plan and staff advance payment will be cleared as stipulated in MOU amendment as follows;

(a) ICE request for work plan activities are to be consolidated and submitted with "full financial reporting and submission of all related receipts" will take place within 4 months from the date of receiving such advances.(In preparation of Interim Financial Reports in March and September, consolidations must be completed within one month);

(b) Staff advance payment shall be liquidated within 30 days from the completion date of activity;

Required supporting documents for the APE include:

- Summary statement of actual Project Expenditures incurred with explanation for any significant variances compared with previously ICE.
- Signing sheets for payment of per diem, accommodation and transportation allowances. This sheet should include details of participants such as name, title, organization/department, contact number, E-mail address and amounts for per diem, accommodation and travel allowances. Each participant should sign in to evidence receipts of those allowances.
- In case training/workshop participants have to travel by bus or plane to attend and the Project will reimburse the cost, then the receipt, boarding pass, e-ticket or paper ticket will also be required
- Daily participant registration sheets
- Receipts and invoices
- Activity Report on the outcome/achievement of the activity/training/workshop
- Summary of expenditure report together with supporting documents shall be checked and certified by the Finance Team.
- Any excess cash should be returned to the Finance Team to be returned to project DA account. However, reconciliation for monthly consolidated ICE advances to the NCS can be deducted from the next approved advance.
- Reimbursement can only be made if expenditure was eligible, relevant and supported with sufficient and appropriate supporting documents.

MEITI Project II, Ministry of Planning and Finance, Myanmar

Date..... Liquidation Sequence Number:
.....

Reporting of Actual Project Expenses Form

Name of Recipient.....

(a) Amount Advanced _____

Date..... Cash Advance Sequential No.....

1. Actual Project Expenses (Attach copies of invoices)

Date	Invoice No	Description	Amount in:	Remarks
		Total Expenses (b)		

(a) less (b): Amount to be returned to project _____

Implementation (what has been done?):

Problems & Mitigation:

Achieved Outputs (quantity & quality):

Achieved Outcomes (if no outcomes achieved yet, elaborate on the outcomes which can be realistically expected, which risks might occur and how they can be mitigated):

Recipient _____
 Checked and processed by _____ Admin & Finance Team
 Checked by _____ the Procurement Officer
 Approved by Director General of Budget Department _____

After this approval, the following activities should be carried out:

- Update the Cash Advance Register; and
- Enter all related transactions into the Cash Book.

No further advance shall be provided if actual project expenses for the previous advance had not been reported.

**MEITI Project Phase II, Ministry of Planning Finance, Myanmar
 Cash Advance Register**

Payment Advance					Advance Liquidation			
Seq. #	Payment Memo #	Date of Payment Memo	Advanced to	Amount Advanced	Date Settled	Expenses Documented	Amount Returned	Advance Balance Outstanding
<i>Total Advances</i>								

Prepared By
 Checked By
 Approved by Director General of Budget Department

Workshop, Meeting & Training Implementation Related Steps

Step	Details	
Activity Requesting	<p>Itemized Cost Estimate for Cash Advance (including details on the planned activity implementation, outputs and outcomes) shall be supplied by Implementing Agency to MOBD approximately one month before the start of the Activity Implementation.</p> <p>The Itemized Cost Estimate for Cash Advance is checked by the Technical & Procurement and the Admin & Finance Teams for its correspondence with the Work Plan and technical quality and signed and is approved by the Director General of Budget Department.</p>	<p>Implementing Team <i>(e.g. Admin & Finance or, Communications Team, NCS, MSG Subcommittee, MOM)</i></p> <p>Procurement Officer and A & F Team</p> <p>DG Budget Dept.</p>
Advance Payment	<p>The Admin and Finance Team checks the budget on basis of the project costing threshold and the Work Plan</p> <ul style="list-style-type: none"> - Payment is made by the Admin and Finance Team from the DA account 	A & F Team
Implementation	The workshop, meeting or training is carried out	Implementing Agency
Reporting of Actual Project Expenses / Liquidation of Funds	The Reporting of Actual Project Expenses / Liquidation of Funds (including reporting on activity implementation, outputs and outcomes) is submitted by the Implementing Agency to the Technical & Procurement and the Admin & Finance Teams for its correspondence with the Work Plan and technical quality and signed and is approved by the Director General of Budget Department.	<p>Implementing Agency</p> <p>Procurement Officer and A & F Team</p> <p>DG Budget Department</p>
Refund of Over-Money	Over-Money is refunded to the Admin and Finance Team in cash and is deposited back to the DA account	

Ineligible expenditure

Expenditures that are not for project activity and do not contribute to the project's objective or are insufficiently supported or have no supporting documentation will be deemed ineligible for financing and must be refunded to the DA. Donations, expenditure on alcohol, gifts, penalty/fines and personal items/expenditure are not eligible for financing.

For eligible incremental operating cost, staff should refer to the financing agreement.

Auditing

Annual Financial Statements of the MEITI Project must be prepared at the end of each financial year and send them to the OAG of the Union latest by June 30 every year to be audited by the Office of the Auditors General of the Union (OAG). The OAG will audit the project in accordance with the agreed audit Terms of Reference. The OAG should provide the project with a written report on any findings discovered as a result of the audit.

Audit Report

There are two parts in audit report.

Part I: Management Letter

- (a) Management letter that includes the effectiveness of the project's internal control systems.
- (b) Union Auditor General Office will issue management letter in Myanmar language in 3 months upon receipt of financial statements;
- (c) MOBD will translate Myanmar version of management letter into English language;
- (d) MOBD will get UAOG's confirmation for the English version of management letter before sending it to the World Bank.

Part II: Audit Report

The audit report that includes;

- (a) whether the project has complied with the applicable laws, regulations and terms and conditions of the financing agreement and implementation manual;
- (b) whether the project's financial statements fairly present the results of the project's operations in accordance with the generally accepted accounting/auditing principles(GAAPs) adopted by the Project.

As the MOBD will have to forward one copy of the audited financial statements and audit report to the World Bank no later than six months after the end of the MEITI project's fiscal year;

- (a) The audit entity must submit the financial statement to Union Auditor General Office by 31st May;
- (b) Union Auditor General Office will issue audit report in Myanmar language in 3 months upon receipt of financial statements;
- (c) MOBD will translate Myanmar version of audit report into English language;
- (d) MOBD will get UAOG's confirmation for the English version of audit report before sending it to the World Bank.

Reporting

This section does not include EITI specific reporting (EITI Reconciliation Report and EITI Annual Activity Report) but limits itself to World Bank related Financial and Progress-reporting.

Beyond the processes as described below, the Finance Team will also prepare all **Financial Reports**. Required are:

- Monthly Financial Reports, including
 - o Statement of Expenditure- (not subject to Prior Review) (Annex 1),
 - o List of Payments Against Contracts (only for Prior Review) (Annex 2)
 - o Bank Reconciliation of the DA (Annex 3),
- 6-Monthly un-audited Interim Financial Reports, including
 - o Statement of Sources and Uses of Funds (Annex 4),
 - o Statement of Uses of Funds by Sub-Components (Annex 5),
 - o Statement of Uses of Funds by Expenditure Category (Annex 6)
- Annual Financial Statements, including
 - o Statement of Sources and Uses of Funds (Annex 4),
 - o Statement of Uses of Funds by Sub-Components (Annex 5),
 - o Statement of Uses of Funds by Expenditure Category (Annex 6),
 - o Verified List of Inventory of Fixed Assets (Annex 7)
 - o Balance Sheet (Annex 11)

All financial reports are sent in conjunction with the respective World Bank Implementation Progress Reports and Variance Analysis. (Annex 8)

Reporting Period	Submission Deadline	Name of report	Main contents	Written by	Signed by	Submitted to
Complete project period	at Project Completion	Completion Report	<ul style="list-style-type: none"> - Statement of Sources and Uses of Funds (Annex 4), - Statement of Uses of Funds by Sub-Components (Annex 5), - Statement of Uses of Funds by Expenditure Category (Annex 6), - Verified List of Inventory of Fixed Assets (Annex 7), - Balance Sheet (Annex 11) 	EITI Team/Ministry of Finance		<ul style="list-style-type: none"> - WB - Auditor's General Office
Annual (April - Mar)	15th May	Annual World Bank Financial Statements (audited)	<ul style="list-style-type: none"> - Statement of Expenditure (not subject to Prior Review) (Annex 1), - List of Payments Against Contracts (only for Prior Review) (Annex 2), - Bank Reconciliation of the DA (Annex 3) 	- Director of MOPF MEITI Office	<ul style="list-style-type: none"> - signed by Director of MOPF MEITI Office - signed by DG of MoPF Budget Department - (simultaneous) review by MSG & by Deputy Minister of Finance 	<ul style="list-style-type: none"> - WB - Auditor's General Office
April-Mar	Monthly: End of month	Monthly Financial reports				
6-monthly (April - Sept)	15th May	6-monthly World Bank Implementation Progress Reports	Progress of activities against MEITI Work Plan (Annex 8)	MOPF MEITI Office	<ul style="list-style-type: none"> - signed by Director of MOPF MEITI Office - signed by DG of MoPF Budget Department - (simultaneous) review by MSG & by Deputy Minister of Finance 	<ul style="list-style-type: none"> - WB - Auditor's General Office
	15th November	Interim Financial reports (unaudited)	<ul style="list-style-type: none"> - Statement of Sources and Uses of Funds (Annex 4), statement of Sources and Uses of Funds (Annex 6), - Statement of Uses of Funds by Sub-Components (Annex 5), - Statement of Uses of Funds by Expenditure Category (Annex 6) 	- Director of MOPF MEITI Office & Finance Officer	<ul style="list-style-type: none"> - signed by Director of MOPF MEITI Office - signed by DG of MOPF Budget Department - review by Deputy Minister of Finance 	<ul style="list-style-type: none"> - WB - MSG

Assigned officer should take responsibility in keeping fixed assets register up to date. Fixed assets register should be updated on a regular basis. Fixed assets should be physically verified once a year, usually at the end of project or at the end of the fiscal year. A **physical fixed asset check** will be completed to verify assets exist and are in working condition. This will be done by a taskforce team. A report noting

- Date of check
- List of assets, location and direct user
- Remarks, if needed noting any unused items or conditions of asset

Fixed asset register is then updated accordingly.

**Myanmar Extractive Industries Transparency Initiative Project Phase II
List of Inventory of Fixed Assets (Physical Count Report)**

Date of Count.....

<i>Asset Name</i>	<i>Quantity</i>	<i>Asset Number</i>	<i>Location</i>	<i>User</i>	<i>Remarks</i>

Date:
Prepared by:

Date
Reviewed by:

Date:
Certified by:

Annexes:

Annex 1: Statement of Expenditure template

Project Name: Myanmar Extractive Industries Transparency Initiative Project Phase II

Grant/Credit No. TF0A1901

Statement of Expenditures (SOE)

Payments made during the period ends at , 2017, Date: . . 2017

Application No. DA-A00x

For expenditures against the contracts not subject to the Associations' prior Review

EITI Grant/Credit No.:

Goods/ Non Consulting service/ Consulting service SOE No. _____1 of 1

1	2	3	4	5	6	7	8	9
Item No.	Category No. (**)	Currency and Total Amount of Contract	Currency and Total Amount of Contract of Invoice Covered by Application	Eligible % from Legal Agreement	Amount Eligible for Financing (4x5)	Currency and Amount Paid from Designated Account (if Applicable)	Exchange Rate (Col.7 divided by Col.6)	Remarks
1	1		0	100%	0	0		
					0	0		

Supporting documents for this SOE retained at

MOBD at Ministry of Planning and Finance in Nay Pyi Taw, Myanmar.

(*) A separate SOE form should be used for retroactive financing

(**) Items should be grouped by category; or alternatively, a separate SOE form may be used for each category

Annex 3: Balance Sheet

**Myanmar: Extractive Industries Transparency Initiatives
Interim Unaudited Financial Reports
Balance Sheet
Semester ended**

Accounts	Description		Actual Year To Date
			US\$
FUNDS	ASSETS		
	Cash		
	Bank		
	Advances		
	TOTAL ASSETS	(a)	
	PROJECT EXPENDITURES:		
	Component 1: Support to the MSG and EITI Secretariat		
	Component 2: Improving Data Quality and Operator's Readiness to for EITI Implementation		
	Component 3: Institutional Development for EITI Implementation - Ministries		
	TOTAL PROJECT EXPENDITURES	(b)	
	TOTAL ASSETS AND PROJECT EXPENDITURES	c = a + b	
	IDA		
	TOTAL FUNDS	(d)	
	Check (d) = c	(d) = c	

Annex 4: Bank Reconciliation of the DA template

DESIGNATED ACCOUNT RECONCILIATION STATEMENT -(In currency of the DA)

LOAN/CREDIT/PPF/COFINANCIER NUMBER _____

ACCOUNT NUMBER: _____ WITH MYAMA ECONOMIC BANK

1 TOTAL ADVANCED BY WORLD BANK (OR CO-FINANCIER) _____
 2 LESS: TOTAL AMOUNT RECOVERED BY WORLD BANK _____
 3 EQUALS PRESENT OUTSTANDING AMOUNT ADVANCED TO
 THE DESIGNATED ACCOUNT (NUMBER 1 LESS NUMBER 2) = _____

=====

4 BALANCE OF DESIGNATED ACCOUNT PER ATTACHED BANK
 STATEMENT AS OF DATE _____

5 PLUS: TOTAL AMOUNT CLAIMED IN THIS APPLICATION
 NO. WA 00

6 PLUS: TOTAL AMOUNT WITHDRAWN AND NOT YET CLAIMED _____
 REASON: _____

7 PLUS: AMOUNTS CLAIMED IN PREVIOUS APPLICATIONS
 NOT YET CREDITED AT DATE OF BANK STATEMENTS

APPLIACATION NO.	AMOUNT*
_____	_____
_____	_____

SUBTOTAL OF PREVIOUS
 APPLICATIONS NOT YET CREDITED _____

8 MINUS: INTEREST EARNED _____

9 TOTAL ADVANCE ACCOUNTED FOR (NO.4 THROUGH NO.9) _____

10 EXPLANATION OF ANY DIFFERENCE BETWEEN THE TOTALS APPEARING ON LINES 3
 AND 9:

11 DATE: _____ SIGNATURE: _____

TITLE: _____

Annex 5: Statement of Sources and Uses of Funds template

Myanmar Extractive Industries Transparency Initiatives Project Phase II

Sources and Uses of Funds Statement

Semester ended

		Actual		
		Current Semester	Year to date	Cumulative to date
Receipts				
“Myanmar Partnership MDTF” Designated Account				
MP-MDTF Direct Payment from WB		xxx		
Government financing				
Total receipts	(a)			
Expenditure by project component				
Component 1: Support to the MSG and EITI Secretariat to implement EITI				
Component 2: Improve operators’ readiness for EITI implementation				
Component 3: Institutional development for EITI implementation				
Total payments	(b)			
Excess/(deficit) receipts over payments	$c = a - b$			
Opening funds balance				
Cash at Bank				
Advance payments				
Petty Cash				
Total opening funds balance	(d)			
Closing funds balance	$e = c + d$			
Represented by:				
Cash at Bank				
Advance payments				
Petty Cash				
Total	f			
Check (all should zero)	$g = e - f$			

Annex 6: 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

	Budget			Actual			Variance		
	Current Semester	Current year	Project budget per PAD	Current Semester	Year to date	Cumulative to date	Current Semester	Current year	Project Life
Expenditure by component/sub-components									
Component 1: Support to the MSG and EITI Secretariat to implement EITI 1A: EITI Reconciliation Reports and dissemination 1B: MSG, sub-committees, regional MSG meetings, sub-national production of annual activity reports 1C: Outreach and communications 1D: Capacity building, training, and study tours for EITI implementation and project execution 1E: Secretariat Office functioning and coordination									
Component 2: Improve operators' readiness for EITI implementation 2A: Training and advisory services on improving data quality for reporting entities, including SEEs 2B: Defining and piloting a methodology for beneficial ownership reporting and contract disclosure									
Component 3 – Institutional development for EITI Implementation									

3A: Mineral license registration 3B: Integrated mapping and mineral cadaster design 3C: Extractive industries statistics and tax information, including on sub-national 3D: Capacity building and training 3E: Legal, sector reports, legislative strengthening, research									
Total Expenditure									

Annex 7: 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

	Budget			Actual			Variance		
	Current Semester	Current year	Project budget per PAD	Current Semester	Year to date	Cumulative to date	Current Semester	Current year	Project Life
Expenditure by expenditure categories									
<i>Disbursement Category 1</i>									
Goods									
Consultants Services									
Non-Consulting Services									
Training and Workshop									
Incremental Operating Cost									
<i>Disbursement Category 2</i>									
Goods									
Consultants Services									
Non-Consulting Services									
Training and Workshop									
Incremental Operating Cost									

Disbursement Category 3									
Goods									
Consultants Services									
Non-Consulting Services									
Training and Workshop									
Incremental Operating Cost									
Total Expenditure									

Annex 8: List of Inventory of Fixed Assets template

Myanmar Extractive Industries Transparency Initiative Project Phase II List of Inventory of Fixed Assets (Physical Count Report)

Date of Count.....

<i>Asset Name</i>	<i>Quantity</i>	<i>Asset Number</i>	<i>Location</i>	<i>User</i>	<i>Remarks</i>

Date:
Prepared by:

Date
Reviewed by:

Date:
Certified by:

Annex 9: 6-monthly World Bank Implementation Progress Report template

Remark: this template only elaborates on the contents of the report but does not include formal issues, as table of contents, list of abbreviations etc.

A) Overall Summary

B) Objective 1: Contribute to broader reform for resource governance

Remark: the tables below need to be repeated for Objectives 2,3,4

Expenditures in Reporting Period			
Amount of expenditures according to plan		Amount of actual expenditures	

Indicator Achievement		
Indicator	Target until Reporting time	Achievement until Reporting time

Details on the Objective and related Expected Outcomes		
Name of the Topic		
General Progress / Developments		
Problems and Mitigation Efforts		
Achieved Outcomes		
Risk not to achieve the expected future Outcomes & Risk Mitigation Efforts		
Consideration of Social and Environmental Safeguards		
Name of Expected Outcome	Implementation & Outputs	Problems & Mitigation Measures

F) Conclusions / Recommendations

Annex 11: Disbursement Letter

**Re: TFOA1901 - Myanmar Extractive Industries Transparency Initiative Implementation
Project)
Additional Instructions: Disbursement**

I refer to the Grant Agreement between the Republic of the Union of Myanmar (the “Recipient”) and the International Bank for Reconstruction and Development/International Development Association (“World Bank”), acting as administrator of grant funds provided by Australia, Denmark, and the Teamed Kingdom (“Donors”) under the Myanmar Partnership Multi-Donor Trust Fund (No.TF072229) for the above-referenced project, dated February 11, 2016. The Agreement provides that the World Bank may issue additional instructions regarding the withdrawal of the proceeds of Grant No. TFOA1901 (“Grant”). This letter (“Disbursement Letter”), as revised from time to time, constitutes the additional instructions.

The attached *World Bank Disbursement Guidelines for Projects*, dated May 1, 2006, (“Disbursement Guidelines”) (Attachment 1), are an integral part of the Disbursement Letter. The manner in which the provisions in the Disbursement Guidelines apply to the Grant is specified below. Sections and subsections in parentheses below refer to the relevant sections and subsections in the Disbursement Guidelines and, unless otherwise defined in this letter, the capitalized terms used have the meanings ascribed to them in the Disbursement Guidelines.

I. Disbursement Arrangements

(i) Disbursement Methods (section 2). The following Disbursement Methods may be used under the Grant:

- Reimbursement
- Advance
- Direct Payment

(ii) Disbursement Deadline Date (subsection 3.7). The Disbursement Deadline Date is four (4) months after the Closing Date specified in the Grant Agreement. Any changes to this date will be notified by the World Bank.

(iii) Disbursement Conditions (subsection 3.8). Please refer to the Disbursement Condition(s) in the Grant Agreement.

II. Withdrawal of Grant Proceeds

(i) Authorized Signatures (subsection 3.1). An authorized signatory letter in the Form attached (Attachment 2) should be furnished to the World Bank at the address indicated below providing the name(s) and specimen signature(s) of the official(s) authorized to sign Applications:

The World Bank
30th Floor, Siam Tower
989 Rama 1 Road, Pathumwan, Bangkok 10330

Attention: Mr. Ulrich Zachau, Country Director

(ii) Applications (subsections 3.2 - 3.3). Please provide completed and signed (a) applications for withdrawal, together with supporting documents, to the address indicated below:

The World Bank
23/F, The Taipan Place Building
F. Ortigas Jr Road, Ortigas Center
Pasig City, Metro Manila, Philippines

Attention: Loan Department

(iii) Electronic Delivery (subsection 3.4) The World Bank may permit the Recipient to electronically deliver to the World Bank Applications (with supporting documents) through the World Bank's Client Connection, web-based portal. The option to deliver Applications to the World Bank by electronic means may be effected if: (a) the Recipient has designated in writing, pursuant to the terms of subparagraph (i) of this Section, its officials who are authorized to sign and deliver Applications and to receive secure identification credentials ("SIDC") from the World Bank for the purpose of delivering such Applications by electronic means; and (b) all such officials designated by the Recipient have registered as users of Client Connection. If the World Bank agrees, the World Bank will provide the Recipient with SIDC for the designated officials. Following which, the designated officials may deliver Applications electronically by completing Form 2380, which is accessible through Client Connection (<https://clientconnection.worldbank.org>). The Recipient may continue to exercise the option of preparing and delivering Applications in paper form. The World Bank reserves the right and may, in its sole discretion, temporarily or permanently disallow the electronic delivery of Applications by the Recipient.

(iv) Terms and Conditions of Use of SIDC to Process Applications. By designating officials to use SIDC and by choosing to deliver the Applications electronically, the Recipient confirms through the authorized signatory letter its agreement to: (a) abide by the *Terms and Conditions of Use of Secure Identification Credentials in connection with Use of Electronic Means to Process Applications and Supporting Documentation* ("Terms and Conditions of Use of Secure Identification Credentials") provided in Attachment 3; and (b) to cause such official to abide by those terms and conditions.

(v) Minimum Value of Applications (subsection 3.5). The Minimum Value of Applications for Reimbursement and Direct Payment is USD 400,000 or its equivalent.

(vi) Advances (sections 5 and 6).

Type of Designated Accounts (subsection 5.3): Segregated

- **Currency of Designated Accounts (subsection 5.4):**
 - DA – A – MMK
 - DA – B – USD
- **Financial Institution at which the Designated Accounts Will Be Opened (subsection 5.5):**
Myanmar Economic Bank (DA A and DA B)
- **Ceiling (subsection 6.1):** Based on six month forecast of eligible expenses

III. Reporting on Use of Grant Proceeds

(i) Supporting Documentation (section 4). Supporting documentation should be provided with each application for withdrawal as set out below:

- **For requests for Reimbursement:**
 - List of payments against contracts that are subject to the World Bank's prior review, in the form attached (Attachment 5); together with records evidencing eligible expenditures (e.g., copies of receipts, supplier invoices) for all contracts subject to the World Bank's prior review;
 - Statement of Expenditure in the form attached (Attachment 4) for all other expenditures / contracts.
- **For reporting eligible expenditures paid from the Designated Account – DA A and B:**
 - List of payments against contracts in the form attached (Attachment 5), together with records evidencing eligible expenditures (e.g., copies of receipts, supplier invoices) for all contracts subject to the World Bank's prior review;
 - Statement of Expenditure in the form attached (Attachment 4) for all expenditures/contracts not subject to the World Bank's prior review;
 - DA reconciliation Statement (Attachment 6) and bank statements; and
- **For requests for Direct Payment:** Records evidencing eligible expenditures, e.g., copies of receipts, supplier invoices.

(ii) Frequency of Reporting Eligible Expenditures Paid from the Designated Accounts (subsection 6.3): Monthly.

IV. Other Important Information

For additional information on disbursement arrangements, please refer to the Disbursement Handbook available on the World Bank's public website at <https://www.worldbank.org> and its secure website "Client Connection" at <https://clientconnection.worldbank.org>. Print copies are available upon request.

If you have not already done so, the World Bank recommends that you register as a user of the Client Connection website (<https://clientconnection.worldbank.org>). From this website you will be able to prepare and deliver Applications, monitor the near real-time status of the Grant, and retrieve related policy, financial, and procurement information. All Recipient officials authorized to sign and deliver Applications by electronic means are required to register with Client Connection before electronic delivery can be effected. For more information about the website and registration arrangements, please contact the World Bank by email at <clientconnection@worldbank.org>.

If you have any queries in relation to the above, please contact us at WFALD-TF@worldbank.org using the above Project name and Grant number as a reference in the subject line.

Yours sincerely,

Ullrich Zachau

Annex 12: Memorandum of Understanding Between the Ministry of Planning and Finance and the Renaissance Institute

MEMORANDUM OF UNDERSTANDING
BETWEEN
MINISTRY OF PLANNING AND FINANCE OF THE REPUBLIC OF THE UNION
OF MYANMAR
AND
RENAISSANCE INSTITUTE
CONCERNING
PROVISION OF SERVICES FOR THE NATIONAL COORDINATION
SECRETARIAT FOR MYANMAR EXTRACTIVE INDUSTRIES TRANSPARENCY
INITIATIVE IMPLEMENTATION PROJECT

This Memorandum of Understanding, dated 10th July, 2017 (hereinafter referred to as the “MOU”) is entered into between the Ministry of Planning and Finance of the Republic of the Union of Myanmar (hereinafter referred to as “MOPF”) and the Renaissance Institute (hereinafter referred to as “RI”) MOPF and RI.

WHEREAS

(A) Myanmar was granted EITI Candidate status in July 2014. Myanmar under MEITI-MSG produced the first EITI report in January 2016, and is now required to submit a joint 2nd and 3rd report on March 31st 2018;

(B) Pursuant to the Grant Agreement **TF0A 1901** between the World Bank and the Republic of the Union of Myanmar dated 17, 01, 2017 (hereinafter referred to as the “Grant Agreement”), the World Bank has provided a Grant to the MOPF out of the Myanmar Partnership Multi-Donor Trust Fund for the implementation of the Myanmar EITI Implementation Project as described in the Grant Agreement (hereinafter referred to as the “Project”).

(C) The Myanmar EITI Multi-Stakeholder Group (MSG) comprising of nine members representing the civil society, seven members representing the private sector and seven members representing government ministries was reconstituted in March 15, 2017 to implement the EITI process in Myanmar.

(D) In early 2015 the MEITI Office, staffed by civil servants, was established in the Fiscal Policy, Strategy, and EITI Unit under the Budget Department of the Ministry of Finance (hereinafter referred to as the “MOBD”). This unit requires additional manpower and technical expertise to take full responsibility for day to day implementation of MEITI on behalf of the MSG;

(E) Pursuant to Presidential Decree Notification No.115/2016, 19th December 2016, RI was designated as the National Coordination Secretariat for the Myanmar Extractive Industries Transparency Initiative (EITI).

(F) The Grant Agreement provides that the MOPF shall carry out Parts 1(c) and 3(b) of the Project with the facilitation of RI (hereinafter referred to as the “Sub-project”). These activities are further described in the Terms of Reference (TOR) for the MEITI National Coordination Secretariat (Annex 1), and the MEITI Work Plan and Budget approved by the MSG on 30th June 2017. For such purpose, MOPF shall enter into a Memorandum of Understanding with RI detailing the technical cooperation required between the Parties, including the applicable fiduciary arrangements for any Eligible Expenditures incurred by RI under Category 3 in the table in Section 3.01 of the Annex to the Grant Agreement;

(G) This MOU is entered into pursuant to the provisions of the Grant Agreement in order to implement the Sub-project with the facilitation of the RI, in accordance with the provisions of the Grant Agreement;

(H) WHEREAS the Parties have agreed, on the basis, *inter alia*, of the foregoing, to cooperate in the implementation of the Sub-project upon the terms and conditions set forth in the Grant Agreement and in this MOU;

NOW THEREFORE, the Parties hereby agree as follows:

Section 1: Sub-project Scope and Implementation Arrangements

1.1 The Sub-project activities consist of the provision of coordination, administrative, logistical, technical, and communication services from the RI to MOPF for the implementation of Parts 1(c) and 3(b) of the Project as described in the Grant Agreement and the Terms of Reference agreed by the MEITI Multi-Stakeholder Group (Annex 1) to this MOU. Any modification to the scope of Sub-project activities requires the agreement of the Parties and the World Bank.

RI will employ 11 staff to work for the National Coordination Secretariat on EITI as follows;

Program Management Team – 2
Technical Team – 3
Communications and Outreach Team – 3
Administration and Finance Team - 3

1.2 The subproject budget total is 399,300 USD as shown in Annex 3. The financing for the Subproject shall not exceed the amount of 400,000USD, as allocated under Category 3 of Section 3.01 of the Annex to the Grant Agreement. Such amount shall be made available to RI pursuant to the Grant Agreement and this MOU to carry out the Sub-project activities specified in this MOU from the date of signing of this agreement until *10th July 2019*, or

2

such other period as may be agreed between the Parties and the World Bank.

1.3 All funds expended and their reporting under this MOU shall comply with the procedures laid out in the MEITI Implementation Manual and in accordance with World Bank fiduciary requirements detailed in the Grant Agreement. The MOPF shall have overall fiduciary and coordination responsibility for the entire Project, including the Sub-project.

1.4 These funds shall be paid to RI by the MOBD every two months based on predicted NCS staff timesheets, and settlement of accounts for the previous installment. The first installment shall be paid upon this signing of this agreement. Subsequent installments shall be paid at two monthly intervals upon;

- ◆ Receipt by MOBD of all the agreed deliverables (See Annex 2)
- ◆ Receipt and approval by MOBD of all RI NCS Staff Time Sheets and staff payment receipts from the previous month.
- ◆ Receipt and approval by MOBD of all financial reports and settlement of accounts for advance operational costs made under the Itemized Cost Estimate (ICE) system, (as described in the MEITI Implementation Manual).

1.5 Project cash advances from MOBD to the RI NCS shall be authorized for a specific purpose only and must be;

- ◆ Be in line with the MEITI Work Plan and Budget approved by the MSG and the World Bank;
- ◆ Submitted using the Itemized Cost Estimate Form. ICE requests can be consolidated and submitted on a monthly basis or submitted individually throughout the month.
- ◆ Approved by the Director General of the Budget Department;
- ◆ All advances must be liquidated within 15 working days of the activity completion date.

1.6 Project Operating Cost, include reasonable expenditures incurred by RI, on account of the implementation of the Sub-project (and include only expenditure that would not have been incurred in the absence of the Project). These include rent and utilities of the NCS office in Nay Pyi Taw, expenditure on travel, lodging and per diems, consumable materials, office supplies, communications services (including postage handling, telephone and internet costs), publication services, translation services, operations and maintenance of office equipment and vehicles, and other administrative costs directly related to the Sub-project.

1.7 Equipment, vehicles and materials made available to RI by the MOPF, or purchased by the RI wholly or partly with funds provided by the MOPF, shall be the property of the MOPF and shall be marked accordingly. Upon termination or expiration of this MOU, RI shall make available to the MOPF an inventory of such equipment, vehicles and materials and shall dispose of such equipment, vehicles and materials in accordance with the MOPF's instructions.

3

Section 2: Obligations of MOPF

- 2.1** MOPF shall reimburse RI for its eligible expenditures incurred in implementing the Sub-project in accordance with the Grant Agreement and this MOU.
- 2.2** MOPF shall ensure that internal rules, regulations and procedures allow for the smooth and timely implementation of all Project activities.
- 2.3** In accordance with 2.03 of the Grant Agreement, MOPF shall provide adequate staffing to ensure effective financial management, procurement and compliance with the Financial Rules and Regulations of the Government of the Union of Myanmar and the terms of the Grant Agreement.
- 2.4** MOPF shall provide RI and other key Myanmar EITI stakeholders with relevant information to operate and support the Sub-project in an efficient and timely manner.

Section 3: Obligations of RI

- 3.1** RI shall commit adequate personnel with appropriate skills and experience for an adequate time to provide the agreed Sub-project implementation support.
- 3.2** RI shall implement its Sub-project activities with due diligence and efficiency and in accordance with appropriate technical, economic, financial, managerial, environmental and social standards and practices, including in accordance with the provisions of this MOU and the Grant Agreement, and provide, promptly as needed, the resources required for such purposes.
- 3.3** RI shall use the advance funds provided to it under this MOU exclusively for eligible expenditures under the approved monthly budgets for the Subproject and in accordance with the Grant Agreement.
- 3.4** RI and all its personnel involved in the Project will abide by the laws of Myanmar.
- 3.5** RI shall enable the MOPF and the World Bank to inspect the Sub-project, its operation and any relevant records and documents, and shall provide, promptly as requested, all such information as the MOPF or the World Bank shall reasonably request relating to the foregoing.

Section 4: Suspension

- 4.1** In case of breach of terms and conditions of this MOU, either Party may suspend or terminate this MOU with one month's written notice, subject to Section 6.5 of this MOU. In

the event of termination, all undisbursed funds shall be cancelled and the RI shall return all advanced funds to the Recipient except in the case of eligible expenditures comprising:

- Salary portions for work already done and during the notice period.
- Operational costs already incurred at the time of notice with complete financial reports and receipts.

4.2 Either Party may also terminate the agreement for other reasons with three month's written notice, subject to Section 6.5 of this MOU. In such case, RI shall return all advanced funds remaining unspent at the end of the notice period.

Section 5: Representatives of the Parties; Addresses

For purposes of this MOU, the Deputy Minister, Ministry of Planning and Finance, Myanmar is hereby designated as the representative of MOPF, and the Executive Director of RI is designated as the representative of RI.

The following addresses are specified for the purposes of this MOU:

For the MOPF: Ministry of Planning and Finance
Building No. 26,
Nay Pyi Taw,
Myanmar

For RI: Renaissance Institute
51 A (6) Tharyarwaddy Street,
Yangon

Section 6: Miscellaneous

6.1 This MOU shall enter into effect upon its signature by both Parties and shall terminate, unless otherwise agreed by the Parties in writing, in 24 months of signing date.

6.2 This MOU may be extended by mutual agreement of both parties, and No Objection from the World Bank until the 31st of December 2019, or closing of the Grant Agreement **TF0A 1901**.

6.3 This MOU shall be governed by the laws of the Republic of the Union of Myanmar.

6.4 In the event of any inconsistency between the provisions of this MOU and the provisions of the Grant Agreement, the provisions of the Grant Agreement shall prevail.

6.5 Except as the World Bank shall otherwise agree in writing in advance, the Parties shall not assign, amend, abrogate or waive this MOU or any provision thereof.

IN WITNESS WHEREOF, the Parties acting through their duly authorized representatives have signed this MOU in Nay Pyi Taw, on 10th July 2017. The effective date of this MOU shall be on 1st July 2017.

ON BEHALF OF
THE MINISTRY OF PLANNING AND FINANCE

ON BEHALF OF
RENAISSANCE INSTITUTE



H.E. U Maung Maung Win
Deputy Minister



U Soe Win
Executive Director