

別添 6： 事業管理に関するオペレーションマニュアル
Annex 6. Project Implementation Operation Manual

**Implementation Support
for
Irrigation Development Project in Western Bago Region**

Operation Manual for Project Implementation

April 2015

Global Group 21 Japan, Inc.

Sanyu Consultants Inc.

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List of Acronyms and Abbreviations

AMD	Agricultural Mechanization Department
BOQ	Bill of Quantities
Con (2)	Construction Circle (2)
DA	Designated Account
EA	Executing Agency
GG21	Global Group 21 Japan, Inc.
ICB	International Competitive Bidding
ID	Irrigation Department
ITC	Irrigation Technology Center
JICA	Japan International Cooperation Agency
JPY	Japanese Yen
JV	Joint Venture
LA	Loan Agreement
LCB	Local Competitive Bidding
LIB	Limited International Bidding
MDBW	Maintenance Division, Bago West
MEB	Myanmar Economic Bank
MOAI	Ministry of Agriculture and Irrigation
MPPE	Myanmar Petroleum Products Enterprise
NPT	Nay Pyi Taw
PD	Project Director
PIC	Project Implementation Committee
PM	Project Memorandum
PMU	Project Management Unit
POW	Plan of Work
SA	Sub-Account
PQ	Pre-Qualification
SA	Sub-Account
SCI	Sanyu Consultants Inc.
SDN	Specially Designated Nationals

1 Outline

1.1 Objective of the Manual

This Manual has been prepared to provide guidance to the staff members of the Irrigation Department (ID) on the standard procedures for procurement and payments that would be applied for the Irrigation Development Project in Bago West region (the Project) under JICA Loan. The Manual included the procedures required by the JICA loan agreement, related documents, and rules and regulations of the Myanmar Government.

The manual may also provide JICA staff members with useful information that would help them understand ID's operations and practices.

The manual is applicable to: 1) all the procurement under the JICA loan *except for the process of employment of consultants*; and 2) all the disbursements under the JICA loan including payments to consultants.

As the rules/guidelines/ practices applicable to this Project will be modified flexibly, the Manual should be updated/revised timely incorporating such modifications.

1.2 Procurement/ Payment/ Disbursement Management

Procurement under the loan comprises: 1) employment of consultants; 2) procurement of construction machinery by International Competitive Bidding (ICB)/ agricultural machinery by Limited International Bidding (LIB); and 3) local procurement other than 1) and 2).

Disbursement means the actual transfer of proceeds of loan from JICA to the Borrower. A disbursement effected in accordance with the disbursement procedure shall constitute a valid and binding obligation upon the Borrower under the terms of the Loan Agreement with respect to such disbursement as from the date of disbursement, in accordance with Section 5.02 of the General Terms and Conditions for Japanese ODA Loans (April 2012), which is the part of Loan Agreement for the Project.

It should be noted that disbursement is made only for eligible items for JICA financing (non eligible items such as general administration expenses, taxes and duties for JICA financing are stipulated in the Loan Agreement).

In addition, it should also be noted that disbursement is made for the payments of eligible contract under the Loan Agreement. For example, the payments for the contracts under the project funded by Myanmar Government's budget are not eligible for JICA financing

The comprehensive disbursement manuals prepared by JICA: "ODA LOAN DISBURSEMENT HANDBOOK September 2013 version" and "Manual for Advance Procedure December 2012" are

attached to this Manual as Attachment 16 and 17 respectively.

For disbursement of “1) consultants” and “2) construction/agricultural machinery”, Transfer Procedure is applied.

For disbursement of “3) local procurement (such as construction materials, payments to laborer) other than 1) and 2)”, Advance Procedure is applied.

1.3 Advance Procedure

Basic arrangements for disbursement under Advance Procedure are:

- (1) After signing of the Loan Agreement, Designated Account (DA) denominated in Japanese Yen is opened with MEB NPT after obtaining the approval of MOF.
- (2) Sub-Account (SA) denominated in Kyat is opened with MEB Pyay after opening of DA. The purpose of opening of Sub-Account is to facilitate payments in Kyat to suppliers and laborers efficiently.
- (3) ID Head Office requests Construction Circle (2) (Con (2)) to prepare financial forecast of expenditure under the Project for the next 2 terms (6 months).
- (4) ID Head Office submits Request for Disbursement to JICA on the basis of prepared financial forecast.
- (5) JICA disburses loan proceeds. The disbursed proceeds are transferred to DA with MEB NPT through Loan Account (the Borrower’s account).
- (6) ID Head Office withdraws JICA loan proceeds from DA and transfer to SA in Kyat applying the prevailing exchange rate on the day of withdrawal.
- (7) ID informs the amount of approved budget for the Project by the Parliament to Con (2). Then Con (2) informs the said approved amount to MEB Pyay. Upon an application of setting of Drawing Limit by Con (2), ID Head Office requests MEB NPT to set an amount of Drawing Limit within the limit of the approved budget amount, in principle every 3 months. MEB NPT informs the amount of the said Drawing Limit to Con (2) through MEB Pyay including expected expenditures of the Project.
- (8) The Drawing Officer of SA is the Director of Con (2). SA is used only for payments of the JICA Project, while the existing bank accounts of Con (2) are not used for the payments of the JICA Project. Director of Con (2) (Drawing Officer) issues bank checks and give them to assistant directors in charge of payments for JICA financed projects, depending on the requirement of payments from the assistant directors.
- (9) The statement of expenditure and related evidence documents for payments are prepared by assistant directors and these documents are reported monthly to ID Head Office through Director

of Con (2).

(10) ID Head Office prepares monthly reports on above statement of expenditure to JICA.

The brochure of Advance Procedure prepared by JICA is attached to this Manual as Attachment 9.

1.4 Transfer Procedure

Procurement and payment is to be made basically in the following manner:

- (1) Tender for Procurement/ Inviting Consultants' Proposals
- (2) Contract Signing
- (3) Payment Request from Suppliers/ Consultants to ID
- (4) Payment_Request from ID to JICA
- (5) Disbursement from JICA to the Loan Account of MEB on behalf of the Government of Myanmar in Yen with the Bank of Tokyo Mitsubishi UFJ Tokyo
- (6) Payment to Suppliers'/ Consultants' Account in Yen/Kyat from the Loan Account of MEB on behalf of the Government of Myanmar in Yen with the Bank of Tokyo Mitsubishi UFJ Tokyo

The brochure of Transfer Procedure prepared by JICA is attached to this Manual as Attachment 10.

2 Rules/ Guidelines/ Agreements applicable to the Project

The guidelines/ rules/ agreements provided in this section are to be applied in implementing the Project.

2.1 JICA Procurement Guidelines

Basically JICA's "Guidelines for Procurement under Japanese ODA Loans" shall be applied as provided in the Loan Agreement: Schedule 4 Procurement Procedures: Section 1.

However, the JICA Guidelines will not be applied to domestic (local) procurement which shall be made in accordance with generally used procurement procedures in the Borrower's country as provided in the JICA Guidelines: Section 1.03 (3).

2.2 JICA's Review and Concurrence

JICA's review/concurrence is required for contracts of more than Japanese Yen (JPY) 500 million as provided in the Loan Agreement: Schedule 4 Procurement Procedures: Section 3 (3).

For contracts of less than JPY 500 million, JICA's review/ concurrence is not required as provided in the Loan Agreement: Schedule 4 Procurement Procedures: Section 3 (4). However, when deemed necessary, JICA reserves the right to request ID to submit documents concerning such procurement for JICA's reference.

For this Project, it has been arranged in the Project Memorandum (PM) signed on 28 Oct. 2014: Paragraph 9. (1) 2) (b) that JICA's review/ confirmation of contracts before signing and implementation of the contracts is required for the 1st procurement of each procurement item (Diesel Oil, Cement, Reinforced Steel Bars, and Local Materials) in Procurement Plan: Attachment 3 of this Manual even if contract amount is less than JPY 500 million. To this end, ID has to submit a certified copy of the contract together with a Request for Review and Confirmation of Contract: Attachment 6 of this Manual.

For the 2nd and subsequent procurement of each item, ID has to submit a certified copy of the contract together with a Notice of Contract: Attachment 7 of this Manual before implementation of the contract as provided in the Project Memorandum: Paragraph 9. (1) 2) (c).

English translation shall be provided in case a contract is written in Myanmar language.

2.3 Procurement Methods

Construction Machinery is to be procured by International Competitive Bidding (ICB) with prequalification (PQ) in accordance with the JICA Guidelines for Procurement under Japanese ODA Loans 2012.

Agricultural Machinery is to be procured by Limited International Competitive Bidding (LIB) based

on the ID's request letter on procurement dated 18 December 2014 and JICA's concurrence letter dated 23 December 2014.

Diesel Fuel is to be procured by Procurement Division with "Direct Contracting" from Myanmar Petroleum Products Enterprise (MPPE) as provided in the Project Memorandum: Paragraph 9. (1) 1).

Cement/ Reinforced Steel Bars are to be procured by Procurement Division and Local Materials such as gravels/ sands and are to be procured by Con (2) through Local Competitive Bidding (LCB) in case contract amount is more than 5 million Kyat and Shopping by Quotation in case contract amount is less than 5 million Kyat in accordance with the Myanmar Government Procurement Rule published on 8 January 2014: Attachment 4 of this Manual as provided in the project Memorandum: Paragraph 9. (1) 2) (a).

Procurement method of each item is summarized in Annex IV of the Project Memorandum: Attachment 5: Procurement Plan of this Manual.

It may be noted that the New Rule provides in Paragraph 14 that "When the works which are worth five (5) million Kyat and less need not to be done through tendering and will be done by selecting the appropriate contractors directly where it is important to have fairness".

2.4 Eligibility of Contractors

The enterprises listed in the Specially Designated Nationals (SDN) are not eligible bidders as provided in paragraph 38 of the Minutes of Discussions signed at the time of JICA's appraisal of this project. The paragraph indicates "JICA mission explained ODA Loan's obligation that Japanese firms including JICA's Agent Bank are restricted or banned to have financial transactions with some local firms, and payments to such local firms are treated as non-eligible under the loan, and Executing Agencies should finance such portion."

The SDN list is obtained from the following URL

<http://www.treasury.gov/resource-center/sanctions/SDN-List/Pages/default.aspx>

2.5 Contract Review by Myanmar Government Authorities

Contract review by Myanmar authorities, i.e. Ministry of Finance and Revenue, Ministry of National Planning and Economic Development, Central Bank, Attorney General's Office, and Cabinet is required for contracts with foreign parties whose payments are made in foreign currencies.

Accordingly, under this Project, contracts with foreign suppliers and with foreign consultants are subject to such review.

However, such contract review is not required for contracts of local procurement.

It should be noted that, in any case, the required review is only for contracts and not necessary for

tender documents.

2.6 Contract Forms

For procurement of Construction Machinery and Agricultural Machinery, JICA's standard bidding documents for "procurement of Goods (May 2013)" shall be used in accordance with the Minutes of Discussions signed on 30 October 2013, Annex II, Paragraph 33. The contract forms included in the standard documents are to be used for the Construction and Agricultural Machinery.

Procurement Division of ID is going to use contract forms attached to the New Myanmar Government Procurement Rule: Attachment 8 of this Manual.

As for procurement of diesel oil and/or procurement of materials from government sectors, such documents as 1) Request for Allocation of Materials: Attachment 1-1 of this Manual; 2) Notice of Materials Allocation: Attachment 1-2 of this Manual; 3) Contract/ Invoice/ Receipt: Attachment 1-4 of this Manual may be regarded to constitute contract documents.

Con (2) may use either their existing contract forms or the form attached to the New Procurement Rule: Attachment 8 of this Manual.

In any case, English translations shall be attached in case written in Myanmar language and when contract documents are submitted to JICA.

2.7 Payment Forms

The JICA's standard documents to be used for procurement of construction and agricultural machinery include also payment forms.

The new Myanmar Government Procurement Rule provides various sample payment forms.

ID may use either their existing payment forms or the forms attached to the New Rule (Attachment 4 of this Manual).

In any case, English translations shall be attached in case written in Myanmar language and when submitted to JICA.

2.8 Eligible Payments for JICA Financing under Advance Procedure

Payments eligible for JICA financing under Advance Procedure are those payments made or to be made on or after signing of the Loan Agreement (Contracts for such payments may be signed before the Loan Agreement.).

The above interpretation is made based on 2.02 of Advance Procedure Brochure, which provides that all amounts withdrawn from the Designated Account shall be made solely for payments made or to be made in accordance with the purpose and scope of works stipulated in the relevant provisions of

the Loan Agreement. In other words, it may be understood that the fund withdrawn from the Designated Account may be used for the payments made before the date of the withdrawal.

2.9 Budget Management of Myanmar Government

ID's own fund portion of the Project costs has to be budgeted annually and approved by the Parliament in the following manner:

- Budget Estimate within ID and the Ministry of Agriculture and Irrigation (MOAI) for the following year is prepared and submitted to the Ministry of Finance and Revenue around August-September.
- The Planning and Works Division is responsible for coordinating and managing the budget of ID.
- After approval by the Parliament in January, the Ministry of Finance and Revenue informs the approved budget to the Ministry of Agriculture and Irrigation (MOAI).
- After receiving the notice of approved budget, MOAI take steps to allot budget to each department in April.
- After receipt of the budget allotment, the budget becomes ready for implementation.
- To implement the budget, concerned offices have to prepare Plan of Work (POW) and shall be submitted to the Planning and Works Division.
- State of budget implementation has to be reported to the Planning and Works Division monthly, the report of which contains information on progress of the project work and expenditures.
- Usually, revised budget is prepared at the instruction of the Ministry of Finance and Revenue around August and approved around October.

The loan portion of the project costs has to be approved by the Parliament separately in the following manner:

- After completing loan negotiation, agreed draft loan documents are sent to the Parliament for approval from the Executing Agency through: 1) the Foreign Economic Relations Department (FERD) of the Ministry of National Planning and Economic Development; 2) its standing committees related to foreign aid; 3) the Ministry of Finance and Revenue; 4) the Cabinet; and then to: 5) the Parliament.
- After approval by the Parliament, the loan agreement is signed.
- The signed loan agreement is sent passing through the same path as above up to the Cabinet (not to the Parliament).

- With the approval of the Cabinet, the budget approval process by the Parliament for the loan portion of the Project is completed.

After receipt of the loan budget approval from the Ministry of Finance and Revenues, MOAI takes steps to allot budget to the concerned department, which are as same as the procedures of the ID's own fund portion described above.

2.10 Tax

Taxes which have implications on ID's operations under the Project include the following: Corporate Income Tax, Commercial Tax, and Import Duties.

With respect to Corporate Income Tax, ID should pay attention to the following:

- At present, Instruction of the Ministry of Finance and Revenue dated 13 August 2011 is applicable.
- Under the Instruction, government entities have to withhold 2 % as corporate income tax from the payments of invoiced amount to private contractors/ suppliers when their nationality is Myanmar and Myanmar resident and 3.5% when their nationality is non-Myanmar and non-Myanmar resident.
- Withholding is not made from payments to government entities.
- Withholding is exempted from payments to foreign suppliers regardless of nationality under the Instruction; however, payments to foreign consultants are not exempted.
- Japanese nationals are tax exempt including Corporate Income Tax in accordance with the Exchange of Notes signed by Myanmar and Japanese government. Accordingly, Japanese consultants in addition to Japanese contractors/ suppliers are free from withholding of Corporate Income Tax.
- Withheld taxes have to be paid to the Internal Revenue Department of the Ministry of the Finance and Revenue.
- The Internal Revenue Department issues receipt to the withheld contractors/ suppliers.
- JICA's disbursement does not cover the withheld corporate income tax.

With respect to Commercial Tax, ID should pay attention to the following:

- Government entities do not withhold in case of Commercial Tax.
- Commercial Tax of Japanese nationals is to be borne by the concerned ministry of the Myanmar government in accordance with the Exchange of Notes signed by Myanmar and Japanese

government; however, concrete means of exemption have not been established as of now. Accordingly, ID should consult with the tax authority when a contract is awarded to Japanese nationals.

- JICA's disbursement does not cover Commercial Tax.

With respect to Import Duties, ID should pay attention to the following:

- Japanese nationals are exempted from Import Duties. Accordingly, ID should confirm concrete means of exemption when a contract is awarded to Japanese nationals.
- JICA's disbursement does not cover Import Duties

3 Implementation Structure

3.1 Project Implementation Committee

Project Implementation Committee (PIC) is an organization which has been established within ID as the principal entity for the Project at ID Head Office in order to facilitate smooth project implementation through appropriate deployment of construction machinery, timely material procurement and delivery, proper budget allocation, provision of necessary technical guidance, and control of budget expenditures.

The Chairperson of the PIC is the Director General of ID, and the Deputy Director General (Lower Myanmar) plays the role of the vice-Chairperson. Under the Chairperson and his Deputy, members of the PIC consist of total five (5) Directors listed below:

- The Director of the Planning & Works Division, who monitors and controls progress of works, and deals with correspondence between JICA and ID;
- The Director of the Procurement Division, who is responsible for the conduct of international/local tenders for purchasing construction materials and equipment at the ID Head Office, to store the materials, and delivery to the project site;
- The Director of the Design Division (Work 1), who is responsible for providing necessary technical guidance and instructions in implementing the Project;
- The Chief Mechanical Engineer, who is responsible for machinery deployment to the project sites and mechanical trouble-shooting;
- The Director of the Account Division, who controls budget expenditures and maintains project accounts.

Under the above members, the PIC has a secretary. The Director of the Construction Circle (2) plays this role, receiving guidance and instructions from the PIC members and reflects them for implementation of the Project.

The list of the PIC members is attached as Attachment 2 to this manual.

The PIC has responsibility and authority on all activities such as planning, coordination between sections, management and so on at the central level. Also, PIC has the authority to supervise financial and accounting section as well in order to secure sufficient financial resources and appropriate payment for smooth project implementation.

The main functions of the PIC are as follows:

- To be comprehensively responsible for the project implementation in accordance with the Loan Agreement

- To coordinate and manage the project activities
- To establish a monitoring and evaluation system that will track the progress of the Project
- To support the PMU in planning and implementing project activities technically and financially
- To provide/ deploy budget, machinery, materials, and technical guidance
- To provide timely feedbacks on project planning and implementation to the PMU
- To report to the government on overall progress of the Project
- To maintain and consolidate the project account
- To organize regular meetings (usually once in every three months) for the duration of the Project, and special meetings as need arises

3.2 Project Management Unit

Project Management Unit (PMU) established within ID is the principal entity for project implementation at the project site. The PMU is aimed at enhancing management and monitoring of the project implementation.

It is headed by the full-time Project Director (PD), i.e. by the Director of the Construction Circle (2) (Con (2)), consisting of Deputy Director, Assistant Director, site engineers and accounting officers in Con (2) and the Maintenance Division Bago West (MDBW).

The list of the PMU members is attached as Attachment 3 to this manual.

The PMU is tasked with managing and monitoring day-to-day activities of the Project at the field level. The PD has the responsibility and authority for overall activities to ensure smooth progress of the Project during the implementation period. The PMU is managed under the PIC of ID Head Office. Engineering officers of Con (2) and MDBW headed by Assistant Directors of each organization supervise construction works under the Project. Accounting officers are tasked with functions of finance/accounting and contract management.

Main functions of the PMU are as follows:

- To supervise and monitor day-to-day project activities
- To prepare project implementation and work plans and to report progress of the Project with assistance of consultants
- To arrange and supervise construction works
- To arrange procurement of goods, works and services for the Project
- To organize monitoring and evaluation activities

- To receive and distribute funds for project activities
- To manage project accounts and arrange audit

4 Procurement

4.1 ID Head Office: International Tender

4.1.1 Construction Machinery

Procurement of Construction Machinery is to be made by ID following the tender procedures below:

- The Specifications Committee chaired by the Chief Mechanical Engineer decides specifications of Construction Machinery to be procured.
- The Tender Invitation Committee chaired by the Deputy Director General in charge of Lower Myanmar decides procurement method (International Competitive Bidding ICB) with Prequalification (PQ) in case of this Project) and prepares PQ documents.
- PQ is announced in local Myanmar and English news papers (New Light of Myanmar) for 7 days by the Tender Invitation Committee chaired by the Deputy Director General in charge of Lower Myanmar.
- The Tender Opening Committee chaired by the Deputy Director General in charge of Lower Myanmar opens and examines PQ documents submitted.
- The Tender Invitation Committee chaired by the Deputy Director General in charge of Lower Myanmar prepares a short list of manufacturers of construction machinery, evaluate the PQ documents submitted, prepares tender documents, and issues invitations to the short-listed bidders.
- The Tender Opening Committee chaired by the Deputy Director General in charge of Lower Myanmar opens Envelop-A to examine companies' performance and the technical specifications.
- The Tender Selection Committee chaired by the Deputy Minister opens Envelop-B, reviews the form of bid and the price list, and select the lowest price bidder.
- Contract negotiation is conducted by ID engineers.
- The draft contract is reviewed by the Deputy Minister, other ministries including the Union Attorney General's Office, the Ministry of National Planning/ the Ministry of Finance and Revenue, the Central Bank, and JICA.
- After the review, the contract is approved and signed by the Director General of ID or a person with the position of equal to or higher than Director authorized by the Director General.

4.1.2 Agricultural Machinery

Procurement of Agricultural Machinery is to be made by ID in close cooperation with the

Agricultural Mechanization Department (AMD) following the tender procedures below:

- The Specifications Committee chaired by the Chief Mechanical Engineer includes AMD engineers as committee members and decides specifications of Agricultural Machinery to be procured.
- The Tender Invitation Committee chaired by the Deputy Director General in charge of Lower Myanmar includes AMD engineers as committee members, decides procurement method (Limited International Bidding (LIB) in case of this Project), prepares a short list of manufacturers of Agricultural Machinery, prepares tender documents, and issues invitations to the short-listed bidders.
- The Tender Opening Committee chaired by the Deputy Director General in charge of Lower Myanmar includes AMD engineers as committee members and opens Envelop-A to examine companies' performance and the technical specifications.
- The Tender Selection Committee chaired by the Deputy Minister includes AMD engineers as committee members, opens Envelop-B, reviews the form of bid and the price list, and select the lowest price bidder.
- Contract negotiation is conducted by AMD engineers.
- The draft contract is reviewed by the Deputy Minister, other ministries including the Union Attorney General's Office, the Ministry of National Planning/ the Ministry of Finance and Revenue, the Central Bank, and JICA.
- After the review, the contract is approved and signed by the Director General of ID. The AMD Director General or the Deputy Director General signs the contract as witness.

4.2 ID Head Office: Local Procurement

Bulk materials such as cement, reinforced steel bars, and diesel oil are procured by the Procurement Division of ID Head Office.

The Procurement Division and the Planning & Works Division request Con (2) to submit a procurement list and delivery schedule on a monthly and quarterly basis.

Based on the monthly request, the Procurement Division procures the requested materials based on the procurement method agreed with JICA for each procurement item.

Procurement method, the number of days necessary for completing procurement process, and the number of procurement per year of each procurement item are summarized in the below table.

Procurement Item	Procurement Method	A Number of Days for Completing Procurement Process	A Number of Procurement/ Year
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Cement	Tender	60 Days	4 Times / Year
	(Direct Contracting)	(15 Days)	(12 Times/ Year)
Steel Bars	Tender	60 Days	4 Times / Year
Diesel Oil	Direct Contracting	15 Days	12 Times/ Year

4.2.1 Cement and Reinforced Steel Bars

Procurement of Cement and Reinforced Steel Bars is to be made in the following manner (JICA and ID was in the process of discussion to allow direct purchasing of cement from government factories when the Services ended. in April 2015.) :

- The Procurement Division prepares procurement documents including tender documents for procurement from private companies, organizes a tender, and selects a winning supplier.
- The Procurement Division signs contract with a supplier who won the tender.
- The supplier delivers materials to designated site together with Delivery Note.
- A responsible Assistant Engineer of Con (2) confirms the delivered materials with measuring if necessary and then signs on the Delivery Note.
- Con (2) sends the signed Delivery Note to the Procurement Division.
- After confirmation, the Procurement Division notifies Cont (2) no objection.
- With the no objection, a responsible Drawing Officer (Assistant Director) authorizes payment to the supplier and receives Receipt for the payment.

Tender at ID Head Office is to be organized in the following manner:

- Collection of information/ data and preparation of specifications for tender documents are made by the Specification Committee chaired by the Director of Design 1. The process usually takes one month.
- Tender invitation is announced in Local Myanmar news papers for seven days by the Tender Invitation Committee chaired by the Deputy Director General in charge of Upper Myanmar. Tender is open for one month after announcement.
- Before tender opening, upper limit of acceptable tender price together with lower limit is prepared by the Price Calculation and Estimation Committee chaired by the Director of Account.
- The Tender Opening Committee chaired by the Deputy Director General in charge of Lower Myanmar opens Envelope A in front of bidders and examines the bidder's profiles, specifications and required documents. This Committee submits the list of successful tenders at this stage to MOAI.

- After three or four days, The Tender Selection Committee chaired by the Deputy Minister of MOAI opens Envelope B, examines the form of tender and price lists, and selects the bidder who submitted the lowest bidding price.
- The draft contract is reviewed by the Deputy Minister of MOAI. The review process usually takes one week.
- After the review, the contract is approved and signed by the Director General of ID or a person with the position of equal to or higher than Director authorized by the Director General.

4.2.2 Diesel Oil

Diesel Oil is procured, based on a request from Con (2), by the Procurement Division with “Direct Contracting” from Myanmar Petroleum Products Enterprise (MPPE), as provided in the Project Memorandum signed on 28 Oct. 2014: Annex IV, in the following manner:

- The Procurement Division requests MPPE Nay Pyi Taw (NPT) to supply Diesel Oil.
- MPPE NPT notifies the Procurement Division quantity of the material to be supplied to Con (2).
- The Procurement Division notifies Con (2) the quantity of the material to be supplied to Con (2), and requests Con (2) to send a bank draft for payment to MPPE.
- Con (2) contacts MPPE’s Local Distributer i.e. MPPE Pyay and confirms the price of the oil to be supplied to Con (2). Then Con (2) sends a formal request letter to MPPE Pyay for supply of the Diesel Oil including quantity and price.
- Then Con (2) requests Myanmar Economic Bank(MEB) Pyay Branch, with which Con (2) holds bank accounts, to make a bank draft debiting Con (2)’s account.
- Con (2) sends the bank draft to the Procurement Division.
- The Procurement Division sends the bank draft to MPPE NPT as payment.
- MPPE NPT notifies receipt of payment to MPPE Pyay.
- MPPE Pyay places signature certifying the receipt of payment on the original request letter from Con (2) and sends back the signed letter to Con (2).
- Then MPPE Pyay delivers the material to the stock yard/ depot designated by Con (2). Against the delivery, a responsible Assistant Engineer of Con (2) confirms the delivered materials with measuring if necessary, then signs on the Delivery Note, and gives back to the Distributer a receipt of the delivery.

Diesel oil to be used for JICA Project is distinguished from those for other than JICA Project throughout the above described procurement process from the beginning, i.e. when Con (2) requests the Procurement Division to procure Diesel Oil.

To ensure separate control of the Diesel Oil for JICA Project, Material Account System is employed where amount of Diesel Oil procured/ used/ kept in the storage for the JICA Project are recorded and reported on a monthly basis.

4.3 Construction Circle (2)

4.3.1 Local materials (Gravels/ Sands/ Timbers etc.)

In case of procurement of more than 5 million Kyat, suppliers are selected by tender.

In case of procurement of more than 50 million Kyat, suppliers are selected by tender at ID Head Office.

In case of procurement of less than 5 million Kyat, suppliers are selected either by shopping by quotation or direct contracting

Around September - October every year, local government prepares Local Price Book, in which standard prices of goods and services are listed. When procuring goods/services whose standard prices are listed in the Local Price Book and actual purchase price is less than the standard price, Con (2) is allowed to procure through direct contracting. Procurement of goods/services whose standard prices are not listed in the Local Price Book, Con (2) purchases through shopping by quotation.

Tender at Con (2) is to be organized as in the table below:

		Responsible Person/Entity	Duration(weeks)
1	Preparation of Construction Plan	PD (Project Director)	4
	(Notification of ceiling price)	ID Head Offices	
2	Preparation of Bidding Documents	Administration Section of Con(2) and/or MDBW	
3	Approval of Bidding Documents	PD	
4	Tender Announcement (on office sign board)	Administration Section of Con(2) and/or MDBW	2
5	Receiving Bids from Suppliers	Administration Section of Con(2) and/or MDBW	2
6	Tender Opening (Envelop A: Technical Specification)	Tender Opening Committee	1

7	Tender Selection (Envelope B:Price)	Tender Opening Committee	
8	Review of Draft Contract	Administration Section of Con(2) and/or MDBW	1
(10)	(JICA's concurrence)	(JICA)	(4)
11	Signing of Contract	PD	1
12	Delivery to the Sites	Suppliers	4
		Total	19

Con (2) has authority to carry out all the steps of the above tendering process without obtaining approval of ID Head Office except for ceiling price which is prepared for all the tenders.

The members of the Tender Opening Committee are as listed below:

- | | | |
|-----|--|---------------|
| 1. | Director
Construction Circle (2), Irrigation Department, Pyay. | Chairman |
| 2. | District Administrator (Pyay District)
General Administration Department. | Vice-Chairman |
| 3. | District Administrator (Tharyarwaddy District)
General Administration Department. | Vice-Chairman |
| 4. | Deputy Director
Construction Circle (2), Irrigation Department, Pyay. | Member |
| 5. | Deputy Director
Maintenance Section (Bago West), Irrigation Department, Pyay. | Member |
| 6. | Assistant Director
Maintenance Section (Bago West), Irrigation Department, Pyay. | Member |
| 7. | Staff Officer
Assistant Director (1) Office, Construction Circle (2), Irrigation Department, Pyay. | Member |
| 8. | Staff Officer
Assistant Director (2) Office, Construction Circle (2), Irrigation Department, Pyay. | Member |
| 9. | Staff Officer
Assistant Director (3) Office, Construction Circle (2), Irrigation Department, Pyay. | Member |
| 10. | Staff Officer (Headquarters)
Director Office, Construction Circle (2), Irrigation Department, Pyay. | Member |
| 11. | Assistant Director (1)
Construction Circle (2), Irrigation Department, Pyay. | Secretary |
| 12. | Assistant Director (2)
Construction Circle (2), Irrigation Department, Pyay. | Secretary |
| 13. | Assistant Director (3)
Construction Circle (2), Irrigation Department, Pyay. | Secretary |
| 14. | Account Officer
Construction Circle (2), Irrigation Department, Pyay. | Member |

After selecting the supplier, the following steps are undertaken to complete the procurement:

- A contract is made between Con (2) and a supplier. Contract format may be either Con (2)'s

existing contract forms or the form attached to the New Myanmar Government Procurement Rule (Attachment 4 of this Manual).

- The contracted supplier delivers materials and submits Delivery Note/ Invoice/ Receipt.
- Sub-Assistant Engineer checks the delivered materials, the Delivery Note/ Invoice/ Receipt, and signs on it.
- Staff Officer measures the delivered materials, confirms the Delivery Note/ Invoice/ Receipt, and sign on it when satisfied.
- Staff Officer reports to Assistant Director with the Delivery Note/ Invoice/ Receipt.
- The Assistant Director (Drawing Officer) checks and signs authorizing Accountant to make payment.
- The Accountant makes arrangements for making payment to the supplier either by cash or by bank check/ bank draft
- Simultaneously Con (2) prepares based on the documents submitted by the supplier First and Final Bill, which is the formal document for payments made.
- The payment to the supplier is made by Staff Officer
- When the supplier receives payment, he places signature certifying receipt of payment on the First and Final Bill and on the Delivery Note/ Invoice/ Receipt as needed.

4.3.2 Laborer

In case of Laborer, payments are made directly to laborer without written contract as agreed with JICA in ANNEX IV of the project Memorandum signed on 28 Oct. 2014: Attachment 5: Procurement Plan of this Manual. (JICA and ID was in the process of discussion on how to review labor employment process when the Services ended in April 2015.)

5 Payments and Disbursement Request

5.1 Banking Arrangement

In order to obtain disbursement from JICA, it is necessary to conclude Banking Arrangement between the agent bank of JICA (Bank of Tokyo Mitsubishi UFJ) and the agent bank of the Borrower (Myanmar Economic Bank: MEB). The process of conclusion of Banking Arrangement starts from presenting draft of Banking Arrangement by Bank of Tokyo Mitsubishi UFJ to MEB. It is suggested that Account Division monitor the progress of negotiation of Banking Arrangement.

5.2 Payments for Construction Materials

Advance Procedure is applied to disbursement from JICA of payments for materials and laborer for construction. Standard procedure for payments under Advance Procedure is as follows;

5.2.1 Opening of Designated Account (DA)

Section in charge: Account Division of Irrigation Department in NPT

To whom: Ministry of Finance and Myanmar Economic Bank (MEB) in NPT

Timing: Immediately after the signing of Loan Agreement

- (1) It is the opening of Designated Account (DA) denominated in Japanese Yen that Executing Agency should do first in order to receive disbursed fund from JICA. Because JICA disburses fund to the Borrower's Account (the government of Myanmar) in Japan, DA, the account of Executing Agency, should be opened with MEB in NPT in order for Executing Agency to obtain fund to be transferred from the Borrower's Account in Japan.
- (2) Since Irrigation Department should obtain prior approval of Ministry of Finance to open Japanese Yen account, Account Division of Irrigation Department is requested to take action toward Ministry of Finance to open DA.
- (3) After obtaining approval from the Ministry of Finance, Account Division is requested to ask MEB in NPT to open DA denominated in Japanese Yen with MEB in NPT.

5.2.2 Opening of Sub-Account (SA)

Section in charge: Construction circle (2)

To whom: MEB Pyay

Timing: Immediately after the opening of DA

- (1) After opening of DA, Con (2) should request MEB Pyay to open S/A denominated in Kyat in order to make payments to the suppliers/laborer smoothly.

- (2) The holder of the account is Con (2) and the drawing officer of the account is Director of Con (2).

5.2.3 Preparation of Initial Request for Disbursement

Necessary documents for request for initial disbursement to JICA are as follows;

- (a) Request for Disbursement
- (b) Financial Forecast
- (c) Document evidencing the opening of the DA

Section in charge

- For the above (a): Account Division and signed by the authorized person by the Evidence of Authority and Specimen Signature for effectuation of Loan Agreement
- For the above (b): Con (2) in Pyay
- For the above (c): MEB in NPT

To whom: JICA Yangon Office

Timing: Immediately after the effectuation of Loan Agreement

- (1) After opening of the DA, Account Division is requested to prepare the Initial Request for Disbursement to JICA. The necessary documents for the request are 3 documents mentioned above.
- (2) Format of (a) Request for Disbursement, (b) Financial Forecast, and the example of (c) Document evidencing the opening of the DA for the other on-going project in Myanmar are attached to this Manual as Attachment 12, 13 and 14. In addition, the practical guidance for filling out of these formats are attached to this Manual as Attachment 18(Extract of “Reference Guide for Project Implementation under Japanese ODA Loans” prepared by OPMAC Corporation).
- (3) Account Division is requested to ask Con (2) in Pyay to prepare Financial Forecast before the estimated date of effectuation of Loan Agreement so that Account Division can submit request for disbursement to JICA immediately after effectuation of Loan Agreement.
- (4) It is suggested to ask MEB in NPT to prepare document evidencing the opening of the DA (Attachment 11 of this Manual) at the same time when Account Division requests to open DA to MEB.

5.2.4 Flow of fund

The flow of fund under Advance Procedure is described in Paragraph 1.3 of this Manual.

5.2.5 Payments to Suppliers

Section in charge: Account Section of Con (2)

To whom: Suppliers/laborer

Timing: At payments

5.2.5.1 Payments by Cash for Materials Procured in Pyay

- (1) Suppliers deliver the materials and submit invoice and delivery note. An example of Delivery Note is attached to this Manual as Attachment 1-13.
- (2) “First and Final Bill” is prepared by Sub-Assistant Engineer.
- (3) Sub-Assistant Engineer checks the amount/volume of materials. Sub-Assistant Engineer signs on delivery note, if the amount/volume of materials is all correct.
- (4) Staff Officer (senior officer of Sub-Assistant Engineer: Assistant Engineer) again checks the amount/volume of materials. Staff Officer signs on delivery note, if the amount/volume of materials is all correct.
- (5) Delivery note which was signed by both Sub-Assistant Engineer and Staff Officer is transferred to Accountant. Accountant checks delivery note and if everything is in order, accountant through the assistant director asks Drawing Officer (Director) to withdraw money from the SA.
- (6) Drawing Officer withdraws fund from the SA and gives the fund to Assistant Director.
- (7) Assistant Director gives fund to Staff Officer through accountant. Then Staff Officer pays to suppliers.
- (8) Suppliers sign on invoice and “First and Final Bill” as the evidence of receiving money. So, “First and Final Bill” signed by suppliers functions as receipts.

The example of supplier’s invoice and “First and Final Bill” is shown in Attachment 1-14 of this Manual.

5.2.5.2 Payments by Cash for Labor

- (1) Before commencing construction work, Con (2) prepares Bill of Quantities (BOQ) and obtains approval of Director. In the BOQ, quantities of necessary labor in terms of Man-Days are estimated and unit price of laborers are quoted from Local Price Book.

- (2) Then laborers do the work. Payments are made when the certain volume of work is completed depending on the agreement between the foreman¹ and the Sub-Assistant Engineer before work
- (3) “First and Final Bill” is prepared by Sub-Assistant Engineer.
- (4) Sub-Assistant Engineer checks “First and Final Bill”. Sub-Assistant Engineer signs on “First and Final Bill”, if everything is in order.
- (5) Staff Officer again checks “First and Final Bill”. Staff Officer signs on “First and Final Bill” if everything is in order.
- (6) “First and Final Bill” which was signed by both Sub-Assistant Engineer and Staff Officer is transferred to Accountant. Accountant checks “First and Final Bill” and if everything is in order, Accountant through Assistant Director asks Drawing Officer to withdraw money from the SA.
- (7) Drawing Officer withdraws money from the SA and gives the fund to Assistant Director.
- (8) Assistant Director gives the fund to Staff Officer through Accountant. Then Staff Officer pays to foreman.
- (9) Foreman signs on “First and Final Bill” as the evidence of receiving money. Foreman delivers money to each laborer and asks them to sign on the backside of “First and Final Bill”. So signed “First and Final Bill” by foreman and each laborer functions as invoice and receipts.

5.2.5.3 Payments by Check for Materials Procured in Pyay

- (1) Suppliers deliver the materials and submit invoice and delivery note.
- (2) Sub-Assistant Engineer checks the amount/volume of materials. Sub-Assistant Engineer signs on delivery note, if the amount/volume of materials is in order.
- (3) Staff Officer again checks the amount/volume of materials. Staff Officer signs on delivery note, if the amount/volume of materials is in order.
- (4) Staff Officer submits above mentioned documents to Accountant. Accountant checks and if everything is in order, accountant through Assistant Director asks Drawing Officer to prepare a check
- (5) Drawing Officer asks MEB in Pyay to issue the check.

¹ Foreman is the chief of laborer. Under one foreman, there are about 10 to 100 laborers. Foreman and some of the key laborer travel together to look for the job of civil work conducted by force account system. Foreman always gets contact with sub-assistant engineer to obtain updated information of new job. Under force account system in Myanmar, verbal agreement, instead of written agreement, is made. Sub-assistant engineer recruits the foreman based on the past record of performance of foreman and the group of laborer.

- (6) After issuing bank check, Staff Officer gives the check to suppliers.
- (7) Suppliers present the check to MEB and MEB pays to suppliers.
- (8) Suppliers sign on delivery notes and “First and Final Bill” as evidence of receiving money. So, “First and Final Bill” signed by suppliers functions as receipts.

5.2.5.4 Payments by Bank Draft for Materials Procured in NPT

- (1) Construction Circle (2) requests necessary amount/volume of materials (oil, cement and iron bar) to Procurement Division in NPT on a monthly basis.
- (2) Procurement Division checks the contents of request and approves it.
- (3) Procurement Division informs the approval of request.
- (4) Drawing Officer of S/ (Director of Con (2)) requests MEB in Pyay to issue bank draft and sends it to Procurement Division.
- (5) Procurement Division pays to suppliers by submitting bank check.
- (6) Con (2) receives materials. Sub- Assistant Engineer and Staff Officer of Con (2) check amount/volume of materials.
- (7) Con (2) reports back the result of check to Procurement Division.
- (8) Suppliers issue receipt by signing on delivery note. Signed delivery note functions as a receipt.
- (9) All the payments are made in Pyay. Construction Circle (2) keeps all the evidence of payments (invoice and receipts).

5.2.6 Preparation of 2nd and subsequent Request for Disbursement

Necessary documents for request for disbursement to JICA are as follows;

- (a) Request for Disbursement
- (b) Financial Forecast
- (c) Reconciliation statement
- (d) Summary Sheet of Payment
- (e) Evidence of Payments (invoices and receipts)
- (f) Document evidencing the balance of the DA

Section in charge

- For the above (a): Account Division and signed by the authorized person by the Evidence of Authority and Specimen Signature for effectuation of Loan Agreement
- For the above (b): Con (2) in Pyay
- For the above (c): Account Division
- For the above (d): Con (2) in Pyay
- For the above (e): Cons (2) in Pyay (Suppliers)
- For the above (f): MEB in NPT

To whom: JICA Yangon Office

Timing: Basically once in every 3 months or before when Con (2) needs more fund for payments to suppliers

(1) Basically once in every 3 months or when the amount of fund in DA decreases and will not be enough to cover the forecasted payments, Account Division is requested to prepare the Request for Disbursement to JICA. The necessary documents for the request are 6 documents mentioned above. It is necessary to note that Account Division shall not be allowed to submit Request for Disbursement if the recovery percentage is less than 70%.

- Recovery percentage: Total justified amount/ Total amount withdrawn from DA
- It should be noted that the above mentioned amount (Total justified amount and total withdrawn amount is managed in Japanese Yen. The conversion rate between Japanese Yen and Kyat is the rate on the date of withdrawal from DA.

(2) Account Division is requested to prepare Reconciliation Statement in accordance with example documents and explanation documents for preparation of Reconciliation Statement.

(3) Formats of (a) Request for Disbursement, (b) Financial Forecast, (c) Reconciliation Statement, and (d) Summary Sheet of Payment are attached to this Manual as Attachment 12,13,14,15 , respectively. In addition, the practical guidance for filling out of these formats are attached to this Manual as Attachment 18(Extract of “Reference Guide for Project Implementation under Japanese ODA Loans” prepared by OPMAC Corporation).

4) Con (2) is requested to include summarized information of the payments attached to the Request for Disbursement in Summary Sheet of Payments. Furthermore, Con (2) is requested to show the serial number in the Summary Sheet of Payments which corresponds to the documents of evidence of payments (invoices and receipts). In addition, Con (2) is requested to prepare and attach the break-down summary sheet for each sub-project.

(5) Con (2) is requested to file all the record of payments under JICA ODA Loan. Con (2) should attach copy of the evidence of payments (invoices and receipts) to Request for Disbursement.

Con (2) is requested to describe Arabic figure for the part where Myanmar figure are used.

- (6) Account Division is requested to ask Con (2) in Pyay to prepare Financial Forecast basically once in every 3 months or ebefore the estimated time if there is shortage of fund so that Account Division can submit request for disbursement to JICA at the most appropriate time.
- (7) It is suggested to ask MEB in NPT to prepare document evidencing the balance of the DA basically once in every 3 months before Account Division prepares Request for Disbursement to JICA.

5.2.7 Refund

Section in charge: Account Division

To whom: JICA Yangon Office

Timing: When the necessity of refund occurs

- (1) If the following occurs, Account Division is requested to make refund to JICA.
 - (a) Any payment made for expenditure not eligible under the Loan Agreement
 - (b) Any payment not justified by supporting documents
 - (c) Any amount deposited into the DA that will not be required to cover further payments under the Loan Agreement
- (2) Refund should be made in Japanese Yen.
- (3) Regarding refund procedure, Account Division is requested to closely coordinate with JICA.

5.2.8 Closing of DA

Section in charge: Account Division

To whom: JICA Yangon Office

Timing: When the necessity of closing of D/A occurs

- (1) At the later stage of implementation of the project, D/A is to be closed. Though withdrawals from the D/A is allowed after the Disbursement Period expires, Account Division should submit to JICA all supporting documents justifying the utilization of advance disbursement within four (4) months after the Disbursement Period has expired.
- (2) The D/A shall not be closed unless JICA approves.

5.3 Payments for Consultancy Services and Equipment

Transfer Procedure is applied to disbursement from JICA of payments for equipment and consultancy services. Suggested procedure for payments under Transfer Procedure is as follows:

5.3.1 Preparation of Request for Disbursement

Necessary documents for request for disbursement are as follows;

(1) Type A (payments for foreign currency portion)

- (a) Request for Disbursement
- (b) Summary Sheet of Payments
- (c) Copy of Transfer Instruction for Type A
- (d) Claims for Payments
- (e) Supporting documents for evidence of payments

Loan Agreement stipulates as follows:

- For payments to suppliers: Invoice
- For payments to for consulting services: Claims from consultant

(2) Type B (payments for local currency portion)

- (a) Request for Disbursement
- (b) Summary Sheet of Payments
- (c) Copy of Transfer Instruction for Type B
- (d) Claims for Payments
- (e) Supporting documents for evidence of payments

Loan Agreement stipulates as follows;

- For payments to suppliers: Invoice
- For payments to for consulting services: Claims from consultant

Section in charge for the above (1) Type A:

- For the above (a): Procurement Division and signed by the authorized person by the Evidence of Authority and Specimen Signature for effectuation of Loan Agreement
- For the above (b): Procurement Division

- For the above (c): Procurement Division
- For the above (d): Procurement Division (Suppliers/consultant)
- For the above (e): Procurement Division (Suppliers/consultant)

Section in charge for the above (1) Type B:

- For the above (a): Procurement Division and signed by the authorized person by the Evidence of Authority and Specimen Signature for effectuation of Loan Agreement
- For the above (b): Procurement Division
- For the above (c): Procurement Division
- For the above (d): Procurement Division (Suppliers/consultant)
- For the above (e): Procurement Division (Suppliers/consultant)

To whom: JICA Yangon Office

Timing: When suppliers/consultant submit claims for payments

- (1) When suppliers deliver the contracted equipment or regular payment time stipulated in the contract come, Procurement Division is requested to prepare the Request for Disbursement to JICA. The necessary documents for the request are 6 documents mentioned above.
- (2) Procurement Division is requested to prepare Transfer Instruction in accordance with example documents and explanation documents for preparation of Transfer Instruction. It should be noted that copy of Transfer Instruction should be attached to the Request for Disbursement and original Transfer Instruction should be submitted to the Bank of Tokyo Mitsubishi UFJ (in case of Type A) and MEB (in case of Type B).
- (3) Procurement Division is requested to request suppliers/consultants to prepare Claims for Payment in accordance with the format attached in Attachment 10. In addition, it should be noted that the original Claims for Payment should be attached to the Request for Disbursement.
- (4) Formats of (a) Request for Disbursement, (b) Summary Sheet of Payments and (c) Transfer Instruction are attached in Attachment 10: Transfer Procedure Brochure of this Manual. In addition, the practical guidance for filling out of these formats are attached to this Manual as Attachment 18(Extract of “Reference Guide for Project Implementation under Japanese ODA Loans” prepared by OPMAC Corporation).
- (5) Procurement Division is requested to file all the record of payments under JICA ODA Loan. Procurement Division should attach copy of the evidence of payments (invoices/ claims) to Request for Disbursement. Account Division is requested to describe Arabic figure for the part where Myanmar figure are used.

6 Progress Report to JICA

ID has to submit progress report of the project to JICA on a quarterly basis in March/June/September/December as provided in Loan Agreement: Article III Section 4 (4).

As further agreed in the Project Memorandum signed on 28 Oct 2014: Paragraph 3, the progress report is to be drawn up and submitted to JICA by updating the Project Status Report (PSR): Attachment 19 of this Manual.

The report shall accompany Forecast Disbursement Schedule (Attachment 20 of this Manual), and may include photographs/ maps if needed.

ATTACHMENTS

Attachment 1: Existing Practices of Irrigation Department (ID)

1.1 Procurement and Payment at ID Head Office

- (1) Bulk materials such as diesel, cement and reinforced bars are usually procured by the Procurement Division of ID Head Office.
- (2) Procurement Division and Planning & Works Division request Con (2) to submit a Procurement List and Delivery Schedule for the bulk materials on a monthly and a quarterly basis.
- (3) Based on the monthly-basis request, Procurement Division procures from suppliers, which are, under the instruction of the Myanmar government, usually state-owned companies such as the Myanmar Petroleum Products Enterprise (MPPE) for oil, on a direct contracting basis.
- (4) First, Procurement Division requests e.g. the Supplier's Head Office to supply the material. (See Attachment 1- 1: Oil Allocation Request to MPPE NPT from ID Procurement Division)
- (5) The Supplier's Head Office notifies Procurement Division quantity of the material to be supplied to Con (2). (See Attachment 1- 2: Cement Allocation Notice from Ministry of Industry to ID)
- (6) Procurement Division notifies Con (2) a quantity of the material to be supplied to Con (2), and requests Con (2) to send a bank draft for payment to the Supplier. (See Attachment 1- 3: Oil Allocation Notice from ID Procurement Division to ID Branches)
- (7) Con (2) contacts the Supplier's Local Distributer (MPPE Pyay in case of oil) and confirms the price of the material to be supplied to Con (2). Then Con (2) sends a formal request letter to the Supplier's Local Distributer for supply of the material including quantity and price. (See Attachment 1- 4: Contract/Invoice/Receipt of MPPE Pyay)
- (8) Also Con (2) requests Myanmar Economic Bank(MEB) Pyay Branch, with which Con (2) holds bank accounts, to make a bank draft against Con (2)'s bank check. (See Attachment 1- 5: Request to MEB to Make a Bank Draft for Payment)
- (9) Con (2) sends the bank draft to Procurement Division in return to above (6). (See Attachment 1- 6: Sending a Bank Draft from Con (2) to ID Procurement Division)
- (10) Procurement Division sends the bank draft to the Supplier's Head Office as payment. (See Attachment 1- 7: Payment to MPPE from ID Procurement Division)
- (11) The Supplier's Head Office notifies receipt of payment to the Supplier's Local Distributer.
- (12) The Supplier's Local Distributer places signature for certifying the receipt of payment on the original request letter from Con (2) explained in above (7) and sends back the signed letter to Con (2). (See Attachment 1- 4: Contract/Invoice/Receipt of MPPE Pyay)
- (13) The Supplier's Local Distributer delivers the material to the stock yard/ depot designated by Con (2). Against the delivery, a responsible Assistant Engineer of Con (2) confirms the delivered materials with measurement if necessary, then signs on the Delivery Note and gives back to the Distributer as a receipt of the delivery. (See Attachment 1- 8: Oil Delivery and Receipt)
- (14) Each stock yard/depot of Con (2) maintains records of in/out/balance of the materials using forms of "Attachment 1- 9: Recording at Stock Yard" and "Attachment 1-10: Stock Record".

- (15) When moving materials from a stock yard/depot of Con (2) to other places, a delivery order of “Attachment 1-11: Delivery Order” is issued.
- (16) Using the format of “Attachment 1-10: Stock Record”, quantities procured/ used/ kept in the storage are recorded for each material such as Diesel Oil and reported on a monthly basis. This system is called as “Material Account System”. Attachment 1-12: Material Account System is an example of actual recording using the format of “Attachment 1-10: Stock Record”.

1.2 Procurement and Payment at Construction Circle (2)

1.2.1 General Principles and Practices

- (1) In principle, payment for a transaction (not a price of an item in the transaction) less than Kyat 300,000 is treated as Petty Cash and paid in cash, while payment over Kyat 300,000 is paid by Bank Check/Bank Draft in accordance with Financial Regulation of the Myanmar Government.
- (2) Bank Check is used for payments within the same township, while Bank Draft is used for payments to locations out of township.
- (3) Bank Check can be cashed out at MEB Pyay.
- (4) Cash payment is made even if payment amount is over Kyat 300,000 in case a payee is small business and/or located in a remote area where cashing of checks is not easily made.
- (5) Drawing Office makes a decision on whether payment is made in cash or Bank Check/ Bank Draft.
- (6) At present, Cash payments comprise about 30 % of total payments by Con (2) in terms of amount of payments.
- (7) Items paid in Cash are numerous including painting materials, stationary goods, and so forth.
- (8) Staff Officer in charge of the transaction is responsible for making payments in Cash. Payments by Bank Check/ Bank Draft are made by Drawing Officer.
- (9) Staff Officer, after preparing necessary documents for payments in order, requests authorization for payment to Drawing Officer in charge.
- (10) Drawing Officer, after examining the documents, authorizes Account Staff to withdraw Cash from Con (2)'s account with MEB Pyay and hands over the withdrawn Cash to Staff Officer.
- (11) Staff Officer pays the received cash to suppliers/contractors.
- (12) In principle, withdrawn cash should be paid to payees without delay.
- (13) In case Cash withdrawn from the bank is not paid, the cash is kept in the safe handled jointly by Drawing Officer and Account Staff (There are two keys, and one is kept by Drawing Officer and another by Account Staff.).

- (14) There are 5 Drawing Officers in Con (2), 1 Deputy Director (Civil), 3 Assistant Directors, and 1 Assistant Director (Mechanical).
- (15) Each Drawing Officer (Civil) is assigned the responsibility of payments for designated sections of 4 irrigation systems which are determined in consideration of capacity to handle work volume, while Drawing Officer (Mechanical) is responsible for payments related to machinery/equipment of all of the 4 irrigation systems.
- (16) Each Drawing Officer has one bank account with MEB Pyay for payments within his responsibility.
- (17) A ceiling amount of total payments of each Drawing Officer from the assigned bank account is determined by Drawing Limit.
- (18) Amount of Drawing Limit is requested in accordance with projected payment requirements from Con (2) to ID Head Office, which, after approval, then requests MEB NPT.
- (19) Drawing Limit is set by MEB NPT based on the requested amount from ID Head Office and in consideration of and the budget allotted to ID, and is informed to each Drawing Officer through MEB Pyay, while a copy of Drawing Limit is forwarded from MEB NPT to Con (2) through ID Head Office.
- (20) Payments for construction materials such as cement procured by Procurement Division of ID Head Office are made, identifying which Drawing Officer is to be charged.
- (21) A ceiling amount of each payment is given by Cost Estimate of each transaction, which is prepared when the transaction is authorized.
- (22) Staff Officer prepares Payments Records (Form II) and submits to Drawing Officer in charge, who checks the submitted Form II and consolidates / prepares Cash Book (Form I), which records all transactions with separate columns for Cash payment and Bank Check/ Bank Draft payment, submits to Con(2)'s Director. (See Attachment 1- 12: Payment Record (Form II)/ Cash Book (Form I))
- (23) Con (2) monthly sends account reports to ID Head Office.
- (24) Audit by Internal Departmental Audit Team of ID is made every 6 months and submitted to ID Head Office.
- (25) Audit by State and Division Auditor Office is also made every 6 months, and submitted to the Auditor General Office of the central government and further to Parliament.
- (26) Payment documents are kept at Con(2) in principle for 5 years.

1.2.2 In case of Gravels/Sands/ Timbers etc.:

- (1) In case of procurement over Kyat 50 million, suppliers are selected by tender made at ID head Office.
- (2) In case of procurement over Kyat 5 million but not more than Kyat 50 million, suppliers are selected by tender made at ID head Office.
- (3) In case of procurement not more than Kyat 5 million, suppliers are selected in principle by taking quotations from at least three suppliers at Con (2).
- (4) Upper limit and lower limit of acceptable tender price is prepared by the Price Calculation and Estimation Committee.
- (5) At regional level, Standard Price is set up by the Regional Price Committee, whose members include staff of local government, plays a role of the ceiling price, and is applicable for one year.
- (6) A contract form is not prepared for supply of small amount.
- (7) A contracted supplier delivers materials and submits Delivery Note/ Invoice/ Receipt. (See Attachment 1- 13: Delivery Note/ Invoice/ Receipt)
- (8) Sub-Assistant Engineer checks the delivered materials and the Delivery Note/ Invoice/ Receipt and signs on it.
- (9) Staff Officer makes measurement of the delivered materials, confirms the Delivery Note/ Invoice/ Receipt, and signs the documents when satisfied.
- (10) Staff Officer reports to Assistant Director (Drawing Officer) with the Delivery Note/ Invoice/ Receipt.
- (11) The Assistant Director (Drawing Officer) checks and signs and directs authorized Accountant to make payment.
- (12) The Drawing Officer makes arrangements for on payment to the supplier either by Cash or by Bank Check/ Bank Draft.
- (13) Simultaneously Con (2) prepares based on the documents submitted by the supplier the First and Final Bill named as Form No. 24, or Form 28 for Miscellaneous payment or Cash Memo, which is the formal document for payments made. (See Attachment 1- 14: First and Final Bill and Other Receipt Forms)
- (14) The Cash payment to the supplier is made by Staff Officer.
- (15) When the supplier receives payment, he places signature certifying receipt of payment on the First and Final Bill or other forms mentioned in (10) and the on the Delivery Note/ Invoice/ Receipt as needed.

1.2.3 In case of Labor:

- (1) Sub Assistant Engineer prepares First and Final Bill based on the actual volume of work.
- (2) Staff Officer checks the Bill and signs on it.
- (3) Assistant Director (Drawing Officer) authorizes cash withdrawal.
- (4) Staff Officer makes cash payment to the contractor/foreman.

(16) When a contractor/foreman receives cash from the Staff Officer, he places his signature on the receipt of payment on the First and Final Bill, then pays to laborer, obtains laborer's signature for receipt of payments on the reverse side of the Bill, and submits the Bill to Con (2). (See Attachment 1- 14: First and Final Bill and Other Receipt Forms)

1.2.4 Banking Services

- (1) MEB Pyay records transactions of Con (2) irrespective of Con (2)'s budget categories such as South Nawin Irrigation System and North Nawin Irrigation System.
- (2) MEB Pyay issues monthly within 3 business days after the end of the month.
- (3) MEB reports transactions of Con (2) with copy to ID Head Office, to MEB NPT; MEB Bago District; Central Bank; but is not sent to MOF.
- (4) In addition issuing "Bank Draft", MEB Pyay provides Inter-Branch Settlement Account (IBS) service for sending money to locations away from Pyay. (See Attachment 1-15: IBS Instruction)
- (5) Transfer of money from an account with MEB Pyay to another account with another bank in Pyay. Such transfer is possible only in Yangon, Mandalay, and NPT.
- (6) A Bank Cheque of Con (2) can be cashed out only at MEB Pyay.
- (7) MEB has 28 branch offices in Bago Region including 5 in Pyay Township.
- (8) A number of business firms/ people who have their accounts are very small.
- (9) About 85% of saving accounts in Pyay Township is with MEB Pyay since a government bank is regarded as safe to keep money. As for other transactions such as money transfer, private banks are preferred.
- (10) Types of accounts MEB Pyay provides are Current Account; Saving Account; Over -Draft Account; Ministry/ Department Account; State Enterprise Account; Other Account.
- (11) For opening e.g. Current Account, MEB requires only ID/ Passport of an applicant. As for Over-Draft Account, MEB requires: i) A Certificate of Running Business; ii) A certificate of Tax Payment; iii) A certificate of Non-Movable Assets.

Attachment 1-1: Oil Allocation Request to MPPE NPT from ID Procurement Division

ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတော်အစိုးရ
လယ်ယာစိုက်ပျိုးရေးနှင့်ဆည်မြောင်းဝန်ကြီးဌာန
ဆည်မြောင်းဦးစီးဌာန(ရုံးချုပ်)

စာအမှတ်-၀၃၄၅/၁၆၈၀(၄)အတွဲ(၅၉)


ရက်စွဲ- ၂၀၁၄ခုနှစ်၊ ဧပြီလ ၁၀ ရက်။

အကြောင်းအရာ။ စက်သုံးဆီများ ထပ်မံ ရောင်းချပေးပါရန် ။

၁။ လယ်ယာစိုက်ပျိုးရေး နှင့် ဆည်မြောင်းဝန်ကြီးဌာန ၊ ဆည်မြောင်းဦးစီးဌာန လက်အောက်ရှိ စီမံကိန်းလုပ်ငန်းသုံးများသို့ ၂၀၁၄ခုနှစ်၊ ဧပြီလ အတွက် စက်သုံးဆီများကို ထပ်မံ ရောင်းချပေးပါရန် မေတ္တာ ရပ်ခံအပ်ပါသည်-

စဉ်	ရုံးအမည်	အရောင်းဌာန	ဒီဇယ်ဆီ (ဂါလန်)
၁	တည်ဆောက်ရေး(၇) ဇော်ဂျီ(မြို့ကြီး)ရေလှောင်တံ	ဓနိတော	၃၂၀၀၀
၂	လက်ထောက်ညွှန်ကြားရေးမှူး၊ ဘူမိရူပ စိန်လွန်တူးခြင်းလုပ်ငန်းများ	ဓနိတော/၀၂၄၇	၁၀၀၀
၃	နေပြည်တော်တိုင်း အထူးပြင်ဆင်ခြင်းလုပ်ငန်းများ	ပျဉ်းမနား	၁၆၀၀၀
	စုစုပေါင်း		၄၉၀၀၀

၂။ ဆည်မြောင်းဦးစီးဌာန (ရုံးချုပ်)၊ ဖြည့်တင်းရေးဌာနခွဲ မှ ဒေါ်တင်တင်သိန်း (အကြီးတန်းစာရေး) ၊ ၂/ဥကမ(နိုင်)၁၂၀၀၈၇ အား ကိုယ်စားလှယ် အဖြစ် စေလွှတ်ပါသည်။


(တင့်လွင်)
ညွှန်ကြားရေးမှူး
ဖြည့်တင်းရေးဌာနခွဲ

ဆောင်ညွှန်ကြားရေးမှူး
မိန့်မှာရေနံထွက်ပစ္စည်းရောင်းဝယ်ရေးလုပ်ငန်း
ဌာန- ရုံးလက်ခံ

pe2(maintain.pro), April MPPE

English Translation

Republic of the Union of Myanmar
Ministry of Agriculture & Irrigation
Irrigation Department (H/O)

Letter no – 0345/16 Sata (4) , Group (59)

Date: 10 April 2014

Request for Diesel for April 2014

Please kindly sell diesels to the projects of the Irrigation Department listed below:

No.	Project Name	Sales Depart:	Diesel (gallons)
1	Construction (7) Zaw Gyi (Myo Gyi)	Da Ni Taw	32,000
2	Asst: Director Sein Lwin Project	Da Ni Taw	1,000
3	Nay Pyi Taw Renovation	Pyin Ma na	16,000
Total Gallons			49,000

Director
Myanmar Petroleum Products Enterprise
CC - Office

Tint Lwin
Director
Procurement Division

Attachment 1-2: Cement Allocation Notice from Ministry of Industry to ID Procurement Division

မှတ်ပုံတင်ကြေးနန်းပုံစံ(အစား)

ရက်စွဲ/အချိန်

ပ။ အမှတ်(၃)အကြီးစားစက်မှုလုပ်ငန်း
(ရောင်းချဖြန့်ဖြူးရေးဌာန)

လ။ အမှတ်(၃၁)အကြီးစားစက်ရုံ(သရက်)

ဌ/ဌမ်း " ၂၀၁၃ ခုနှစ်၊ ဇူလိုင်လ ၁၅ ရက်နေ့၊ ဆည်မြောင်းဦးစီးဌာန၊
ဆောင်မိ လုပ်ငန်း၊ ဗြာဟ္မဗျူဟာ ဘူမိဗေဒဌာန၊ လာဘ်ရောက်ဆက်ခွဲယ
မိ ကာပိ လပ်မြေဌာန၊ မြေးပေးရန်အကြောင်းကြား

စနစ် ဦးစီးဌာန	စာရင်းအမျိုးအစား	အရက်အမျိုးအစား
၀၁) ယာဇာဓိပတိဌာန	၂၀	ဦးစီးဌာန ၀၁/၀၁ (ဦးစီးဌာန)
၀၂) စတင်ထွက်ကြီးကြီး ဝန်ထမ်းရေးတိုင်းရင်း အဆောက်အအုံဦးစီးဌာန	၂၀	ဦးစီးဌာန ၀၂/၀၁ (ဦးစီးဌာန)
၀၃) ဝန်ထမ်းဌာန ၀၄) မြေဌာနဆိုင်ရာ ဆောင်ရွက် ဆောင်ရွက်ရေးဌာန	၇၀ ၆၀	ဦးစီးဌာန ၀၃/၀၁ (ဦးစီးဌာန)
၀၅) မြေဌာနဆိုင်ရာ ရေးရာဌာန ဝန်ထမ်း	၂၀၀	
၀၆) မြေဌာနဆိုင်ရာ ရေးရာဌာန ဝန်ထမ်း	၁၅၀	ဦးစီးဌာန ၀၆/၀၁ (ဦးစီးဌာန)
၀၇) မြေဌာနဆိုင်ရာ စီမံခန့်ခွဲရေးဌာန	၂၀	ဦးစီးဌာန ၀၇/၀၁ (ဦးစီးဌာန)

စဉ် စီမံ ကိန်း:

(က) မြို့ကြီး

ရေလှောင်စာမံ

(ဇ) ကျိုင်းစမ်း

ရေလှောင်စာမံ

(ပ) ဆည်မြောင်း ထိန်း

ထိန်းမြေပြင်မြေ

(ရှေ့တို)

(ခ) ဖောင်းလေးကန်စီမံ

ကန်စီမံစာမံ

ရေစုစုစာမံ

မြေရေ (စေ့စပ်ရွှေ)

စာမျက်နှာ ကြိုက်စားလွှာမံ

၂၀၀၀ ဦးမြတ် ဦး ဇ/၁၀၀၀ (ဦး) ၂၀၀၀

ဦးထိန်း ဦး ဇ/၂၀၀၀ (ဦး) ၂၀၀၀

ဦးမြတ် ဦး ဇ/၁၀၀၀ (ဦး) ၂၀၀၀

ဦးထိန်း ဦး ဇ/၂၀၀၀ (ဦး) ၂၀၀၀

ဦးမြတ် ဦး ဇ/၁၀၀၀ (ဦး) ၂၀၀၀

ဦးထိန်း ဦး ဇ/၂၀၀၀ (ဦး) ၂၀၀၀

ဦးမြတ် ဦး ဇ/၁၀၀၀ (ဦး) ၂၀၀၀

ဦးထိန်း ဦး ဇ/၂၀၀၀ (ဦး) ၂၀၀၀

ဦးမြတ် ဦး ဇ/၁၀၀၀ (ဦး) ၂၀၀၀

ဦးထိန်း ဦး ဇ/၂၀၀၀ (ဦး) ၂၀၀၀

ဦးမြတ် ဦး ဇ/၁၀၀၀ (ဦး) ၂၀၀၀

ဦးထိန်း ဦး ဇ/၂၀၀၀ (ဦး) ၂၀၀၀

ဦးမြတ် ဦး ဇ/၁၀၀၀ (ဦး) ၂၀၀၀

စုစုပေါင်း ၂၅၅၅

ဦးစားပေးအဆင့်အတန်း(အမြန်)

ဦးဆောင်ညွှန်ကြားရေးမှူး(ကြီးစာ)
(အောင်ကျော်ဦး၊ ညွှန်ကြားရေးမှူး)

စာအမှတ် ၁၅၀၉/၅၇၁၈/ရောင်း (သန့်)
ရက်စွဲ ၂၀၁၉ခုနှစ်၊ ဇူလိုင်လ ၂ ရက်

Dkk/kkCopy of kk-(1)89

English Translation

Ministry of Industry (3)

Factory No.(31)

Tha Yat Township

This letter approves that the Irrigation Department can obtain cement in April 2014 as listed below:

No.	Project Name	Ton	Representative Person
1	Pa Da Project	20	U Mg Win 9/Ka Pa Ta (N) 114568
2	Taung Twin Gyi	20	U Myat Thu 9/Ya Ma Ka (N) 001436
.....
.....
10	Shwe Bo	350	U Thein Zaw Oo 8/Ma Tha Na (N) 065789
11	Inn Lay	59	U Htein Kyaw Lin 13/Ya Ga Na (N) 030660
Totals		2999	



**On behalf of
Managing Director**

**Aung Kyaw Oo
Industry (3)**

Reference Number: 1509/ 5718/ Sale (Ty)

Date: 3 April 2014

Attachment 1-3: Oil Allocation Notice from ID Procurement Division to ID Branches

FROM :  

FAX NO. : -418182 Mar. 28 2014 07:47PM P1

ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတော်အစိုးရ
လယ်ယာစိုက်ပျိုးရေးနှင့်ဆည်မြောင်းဝန်ကြီးဌာန
ဆည်မြောင်းဦးစီးဌာန(ရုံးချုပ်)

Faxအမှတ်- ၀၃၁၂/၀၆၀၈(၄)အတွဲ(၅၈) ရက်စွဲ။ ၂၀၁၄ခုနှစ်၊မတ်လ(၂၈)ရက်။

သို့
အပ်လုပ်နိယာချုပ်(စက်မှု)၊ စက်မှုဌာနခွဲ
ညွှန်ကြားရေးမှူး
တည်ဆောက်ရေး (၀/၂၃/၄/၆/၇/၉)
ရန်ကင်း၊ မန္တလေး၊ မကွေး၊ စစ်ကိုင်း၊ ပဲခူး၊ ဧရာဝတီတိုင်း
တချင်း၊ မွန်၊ ရခိုင်၊ ရှမ်း(တောင်)၊ ပြည်နယ်၊ ဝှမ်း၊ ဝေ၊ တူမီ၊ ဒီပဲယင်း နှင့် ပုသိမ်၊ ITC နေပြည်တော်
စက်မှုတိုင်း (၀/၂၃/၄)၊ ရေအားလျှပ်စစ်၊
ပုသိမ်ညွှန်ကြားရေးမှူးတနင်္သာရီ၊ ကယားကရင်၊ ချင်း၊ ရှမ်း(အရှေ့)၊ ရှမ်း(မြောက်)၊ လွန်/ပိုင်း၊
သတိထားဝင်ညွှန်ကြားရေးမှူး(ပြည်တွင်း၊ ပြည်ပ)

အကြောင်းအရာ။ (၄/၂၀၀၄)လ အတွက် အုပ်ချုပ်မှု နှင့် ပုံမှန်လုပ်ငန်းသုံး စက်သုံးဆီ
ခွဲတမ်းသတ်မှတ်ခြင်း။

အကြောင်းအရာပါ နှင့် ပတ်သက်၍ (၂၀၁၄-၂၀၁၅)ဘဏ္ဍာရေးနှစ် (၄/၂၀၀၄)လ
အတွက် အုပ်ချုပ်မှုနှင့် ပုံမှန်လုပ်ငန်းသုံး(ဒီဇယ်ဆီ၊ ဓာတ်ဆီ)ခွဲတမ်းများကို ပူးတွဲပါအတိုင်း သတ်မှတ်ပါ
ကြောင်း နှင့် “ မြန်မာ့ရေနံထွက်ပစ္စည်း ရောင်းဝယ်ရေးလုပ်ငန်း (ရုံးချုပ်)၊ နေပြည်တော် ” လိပ်မူ၍
ဘဏ်ငွေလွှဲ လက်မှတ် (BankDraft) များ ပြုလုပ်ပြီး ဆည်မြောင်းဦးစီးဌာန(ရုံးချုပ်)၊ မြည့်တင်းရေးဌာနခွဲ
သို့ စေလွှတ်စွာ ပေးပို့ရန် အကြောင်းကြားပါသည်။

အမှတ်- ၁၄၄၃/လင ဆီ ခွဲတမ်း
ရက်စွဲ- ၄.၄.၂၀၁၄
အခ (၁)
၀.၀ (H/a), ၅.၀ ဝှမ်း
ညွှန်ကြားရေးမှူးချုပ်(ကိုယ်စား)
(တင့်လွင်း၊ ညွှန်ကြားရေးမှူး၊ မြည့်တင်းရေး)

မိတ္တူ - ညွှန်ကြားရေးမှူး၊ စီမံကိန်းနှင့်လုပ်ငန်းဌာနခွဲ၊ ဆည်မြောင်းဦးစီးဌာန၊ နေပြည်တော်။
- ညွှန်ကြားရေးမှူး၊ ဧရာဝတီရင်းမြစ်ဌာနခွဲ၊ ဆည်မြောင်းဦးစီးဌာန၊ နေပြည်တော်။
- ဦးစီးအရာရှိ(ငွေစာရင်းဌာနစိတ်)၊ မြည့်တင်းရေးဌာနခွဲ၊ နေပြည်တော်။
- ရုံးလက်ခံ။

ဆည်မြောင်းဦးစီးဌာန
၂၀၀၄-၂၀၀၅ ခုနှစ်၊ ဧပြီလ ဝယ်ယူမည့် အုပ်ချုပ်မှုနှင့်ပုံမှန်လုပ်ငန်းသုံး ဒီဇယ်ဆီ/ဓါတ်ဆီ
အခြေအနေ

စဉ်	ရုံးအမည်	ထုတ်ယူမည့် အရောင်းဌာန	ဒီဇယ်ဆီ	ဓါတ်ဆီ
၁	ကချင်ပြည်နယ်			
	ညွှန်ကြားရေးမှူးချုပ်ကြီးနား	မြစ်ကြီးနား	၀	၁၀၀
	လက်ထောက်ညွှန်ကြားရေးမှူးချုပ်ကြီးနား	မြစ်ကြီးနား	၈၀၀	၅၀
	ဦးစီးအရာရှိ(ပုတာအို)	ပုတာအို	၀	၀
	ဦးစီးအရာရှိ(ဝန်းမော်)	ဝန်းမော်	၀	၅၀
	ကချင်ပြည်နယ်စုစုပေါင်း		၈၀၀	၂၀၀
၂	ကရင်ပြည်နယ်			
	ဒုတိယညွှန်ကြားရေးမှူး(ဘားအံ)	မော်လမြိုင်	၀,၂၀၀	၇၀
	ထူးထူးပြည်နယ်			
	ဒုတိယညွှန်ကြားရေးမှူး(လွိုင်ကော်)	ရွှေညောင်	၀,၆၀၀	၁၀၀
၃	ချင်းပြည်နယ်			
	ဒုတိယညွှန်ကြားရေးမှူး(ဟားခါး)	မုံရွာ	၈၀၀	၅၀
၄	စစ်ကိုင်းတိုင်း			
	ညွှန်ကြားရေးမှူးစစ်ကိုင်းတိုင်း	မြင်းမူ	၄၀၀	၂၀
	လက်ထောက်ညွှန်ကြားရေးမှူး(ရွှေတို)	မြင်းမူ	၁,၀၀၀	၀
	လက်ထောက်ညွှန်ကြားရေးမှူး(မုံရွာ)	မြင်းမူ	၆၀၀	၀
	လက်ထောက်ညွှန်ကြားရေးမှူး(ရှေ့ဦး)	မြင်းမူ	၈၀၀	၄၀
	လက်ထောက်ညွှန်ကြားရေးမှူး(ကလေး)	ကလေးဝ	၆၀၀	၀
	ညွှန်ကြားရေးမှူး(တည်ဆောက်ရေး(၄)ရွှေတို)	မြင်းမူ	၄,၈၀၀	၁၀၀
	စစ်ကိုင်းတိုင်းစုစုပေါင်း		၈,၂၀၀	၁၆၀
	နေပြည်တော်တိုင်း			
	ညွှန်ကြားရေးမှူး(နေပြည်တော်)	ပျဉ်းမနား	၃,၂၀၀	၀
	ညွှန်ကြားရေးမှူး(တည်ဆောက်ရေး(၅)ပျဉ်းမနား)	ပျဉ်းမနား	၀	၀
	ညွှန်ကြားရေးမှူး(တည်ဆောက်ရေး(၉)နေပြည်တော်)	ပျဉ်းမနား	၄,၀၀၀	၁,၀၀၀
	နေပြည်တော်တိုင်းစုစုပေါင်း		၇,၂၀၀	၁,၀၀၀
၅	ပဲခူးတိုင်း			
	ညွှန်ကြားရေးမှူး(ပဲခူး)	ဧနီတော/ဝေဇူ	၄၀၀	၁၀၀
	ဒုတိယညွှန်ကြားရေးမှူး(ပြည်)	ပြည်	၂၀၀	၁၀၀
	လက်ထောက်ညွှန်ကြားရေးမှူး(ပဲခူး)	ဧနီတော/ဝေဇူ	၁,၂၀၀	၇၅
	လက်ထောက်ညွှန်ကြားရေးမှူး(သာယာဝတီ)	ဧနီတော	၁,၂၀၀	၇၅
	လက်ထောက်ညွှန်ကြားရေးမှူး(တောင်ငူ)	ပျဉ်းမနား/ဝေဇူ	၈၀၀	၆၀
	လက်ထောက်ညွှန်ကြားရေးမှူး(ပြည်)	ပြည်	၁,၂၀၀	၇၅
	ညွှန်ကြားရေးမှူး(တည်ဆောက်ရေး(၂)ပြည်)	ပြည်	၂,၄၀၀	၁၀၀
	လက်ထောက်ညွှန်ကြားရေးမှူး(၄)တည်ဆောက်ရေး(၂)ပြည်	ပြည်	၀	၀
	လက်ထောက်ညွှန်ကြားရေးမှူး (၁) တည်ဆောက်ရေး(၂) ပဲခူးတိုင်း	ဧနီတော	၈၀၀	၀
	ပဲခူးတိုင်းစုစုပေါင်း		၈,၂၀၀	၅၅၅

maintain 2014 (April).xlsmonthly(all)
 Mar. 28 2014 03:48PM P1

FAX NO. : -410102

2:55 PM/2/2014

English Translation

**Republic of the Union of Myanmar
Ministry of Agriculture & Irrigation
Irrigation Department (H/O)**

Fax No – 0312/16 SaTa(4) Group (58)

Date: 28 March 2014

To

Chief Mechanical Engineer (Mechanical), Mechanical Department

Director

Construction Circle (1, 2, 3, 4, 6, 7, 9)

Yangon, Mandalay, Magway, Sagaing, Bago, AyeYarWaddy Division,

Kachin state, Mon state, Rakhine, etc...

Diesel Allocation for Each Region: April 2014

Under the budget for the year 2014~2015, we have allocated petrol & diesel for April to each region. Please make a bank draft (payable to M.P.P.E. NPT) and send it soonest to the Procurement Division at Nay Pyi Taw.

M.D (on behalf of)

Tint Lwin

Director

Procurement Division

**CC: - Director, Planning Division, Irrigation department, Nay Pyi Taw.
-Director, Account Division, Irrigation department, Nay Pyi Taw.
-Staff Officer (Finance), Procurement Division, Nay Pyi Taw.
-Office**

Irrigation Department

2014~2015: each region Diesel & Petrol Allocation to Each Region for April

No.	Office Name	Region	Diesel	Petrol
1	<u>Ka Chine State</u>			
	Director	Myint Kyi Na		100
	Deputy Director	Myint Kyi Na		50
	Officer	Pu Ta O	800	
	Officer	Ban Maw		50
2	<u>Mon State</u>			
	Deputy Director	Maw La Myint	1200	70
3	<u>Ka Yin State</u>			
4				
5				
6				
7	<u>Bago Division</u>			
	Director	Da Ni Taw	400	100
	Deputy Director	Pyay	200	100
	Assistant Director	Da Ni Taw	1200	75
	Assistant Director	Da Ni Taw	1200	75
	Assistant Director	Pyin Ma Na	800	60
	Assistant Director	Pyay	200	75
	Assistant Director (Con 2)	Da Ni Taw	800	
Totals			8200	585

Attachment 1-4: Contract/ Invoice/ Receipt of MPPE Pyay

၀၈၈၇၂. ၀၂.၀၅.၂၀၂၁

ရေနံထွက်ပစ္စည်းရောင်းအမှာလွှာ

MPPE PYAY

အမှာလွှာအမှတ်စဉ် ၊
ရက်စွဲ ၊

ဌာနခွဲမန်နေဂျာ
သို့လှောင်ပြန်ဖြူးရေးဌာနခွဲ (က) အဆင့်၊
မြန်မာ့ရေနံထွက်ပစ္စည်းရောင်းဝယ်ရေးလုပ်ငန်း
ပြည်ဖို့။

အောက်ဖော်ပြပါ ရေနံထွက်ပစ္စည်းများကို ရုံးချုပ်/ဌာနခွဲငွေသွင်းစနစ်ဖြင့် ရောင်းချပေးစေလိုပါသည်။

အမှတ်စဉ်	ကုန်ပစ္စည်းအမည်	အရေအတွက် (ဂါလန်)	နှုန်း(ကျပ်)	သင့်ငွေ(ကျပ်)	မှတ်ချက်
	ဒီဇယ်	၄၈၀၀	၃၅၀၀	၁၆၈၀၀၀၀	၄၁.၅၀၇၃
					၁၂.၄၈၇
					၁၂.၅၄၇၃

၂၇/၀၃.၈-၂.၄-၂၀.၂၀၂၁

Oct-003 / spec

SPECIAL



ထိုးမြဲလက်မှတ် _____
အမည် _____
ရာထူး _____
ဌာန _____

အထက်ဖော်ပြပါ ရေနံထွက်ပစ္စည်းများကို ရုံးချုပ်၏ စာအမှတ်၊ ၂၈၄.၅၁၈၀၂၉.၂၃၇၇. ၈၀၁ နေ့စွဲ၊ ၂၀.၂.၂၀၂၁ အရ _____

(က)ရုံးချုပ်/ဌာနခွဲတွင်ပေးသွင်းငွေပေါင်း၊ _____ ငွေရပြေစာအမှတ် _____ နေ့စွဲ၊ ၂၀.၄.၂၀၂၁



ရုံးချုပ်ခွဲ
ငွေသွင်းရက်စွဲ... ၂၀.၄.၂၀၂၁
ငွေရပြေစာအမှတ်... ၂၇၇၇၇၆
ဂါလန်... ၄၈၀၀
၀၂.၀၅.၂၀၂၁

ဌာနခွဲမန်နေဂျာ
သို့လှောင်ပြန်ဖြူးရေးဌာနခွဲ(က)အဆင့်၊
မြန်မာ့ရေနံထွက်ပစ္စည်းရောင်းဝယ်ရေးလုပ်ငန်း
ပြည်ဖို့။

English Translation

Diesel Sales Request Form

MPPE PYAY

Ref. No :

Date :

Branch Manager

Store and Distribution Department (A) Level

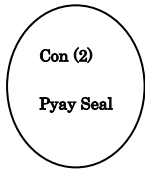
M.P.P.E., Pyay .

Please kindly sell diesel against the payments as follows:

No.	Particular	Quantity gallons	Unite Price Kyats	Amount Kyats	Remarks
	Diesel	4,800	3,500.00	16,800,000.00	4B -5073
					I - 487
					R -5483

27/Tha Sa 2-4-20-2014

Special (Seal)



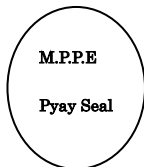
Ye Aung

Store & Distribution Dept. (1), Civil

Director's Office

Construction Circle (2), Pyay.

We received payment for above diesel (H/O Ref.: 3840/Sale Diesel /237 / Pyay) on 2 May 2014. Your H/O or sub-department paid in total 29,032,500 kyats, whose draft receipt number is D-757215 dated 30 April 2014.



<u>H/O Paid</u>	
Paid Date	2.5.2014
Receipt No	473716
Gallons	H - 8295
Paid Amount	29,032,500

Branch Manager

Store & Distribution Dept.

M.P.P.E., Pyay

Attachment 1-5: Request to MEB to Make a Bank Draft

လက်ထောက်ညွှန်ကြားရေးမှူး(၁)ရုံး
 တည်ဆောက်ရေး(၂)
 ဆည်မြောင်းဦးစီးဌာန၊မတ္တရာမြို့။
 စာအမှတ်- ၀၂၄ /စရ
 ရက်စွဲ - ၂၀၁၄ ခုနှစ်၊ ၁၁ လ(၁၅) ရက်

သို့

မန်နေဂျာ
 မြန်မာ့စီးပွားရေးဘဏ်
 ပြည်မြို့။

အကြောင်းအရာ။ ။ ဘဏ်ငွေလွှဲ လက်မှတ် (Bank Draft) တစ်စောင်ပြုလုပ်ပေးပါရန်။

၁။ အထက် အကြောင်းအရာပါနှင့် ပတ်သက်၍ လက်ထောက်ညွှန်ကြားရေးမှူး(၁)ရုံး
 ၏ဘဏ်ငွေထုတ်စာရင်းအမှတ်(အမ်ဒီ-၀၁၀၆၉၀)မှမြန်မာ့စီးပွားရေးဘဏ် ၊မြန်မာ့ရေနံထွက်ပစ္စည်းရောင်း
 ဝယ်ရေးလုပ်ငန်း(ရုံးချုပ်)၊နေပြည်တော်မြို့လိပ်စာဖြင့် ငွေကျပ်(၂၈၀၀၀၀၀/-)(ကျပ်နှစ်ဆယ့်ရှစ်သိန်းတိတိ)
 အားဘဏ်ငွေလွှဲလက်မှတ်(Bank Draft) ပြုလုပ်ပေးပါရန် ဘဏ်ငွေလွှဲခနှင့်အတူ အောက်ပါအတိုင်းပေးပို့
 ပါသည်။

၂။	<u>လွှဲပို့ငွေကျပ်</u>	<u>ငွေလွှဲခ(ကျပ်)</u>	<u>စုစုပေါင်း (ကျပ်)</u>
	၂၈,၀၀,၀၀၀/-	၄၂၀၀/-	၂၈၀၄၂၀၀/-

၃။ ဤရုံး၏(၂.၅.၂၀၁၄) ရက်စွဲပါမျဉ်းသားချက်အမှတ် (၀၀၀/ ၀၀၀၂၅၁)ဖြင့်
 ပူးတွဲပေးပို့ပါသည်။ ဘဏ်ငွေလွှဲလက်မှတ်နှင့်အတူ ဘဏ်အသိအမှတ် ပြုလွှာ (Advice List)အား တစ်ပါ
 တည်းထုတ်ယူခွင့်ပြုပါရန် မေတ္တာရပ်ခံအပ်ပါသည်။

(လှဝင်းမြင့်)
 လက်ထောက်ညွှန်ကြားရေးမှူး(၁)
 တည်ဆောက်ရေး(၂)
 ဆည်မြောင်းဦးစီးဌာန၊မတ္တရာမြို့။
 ၁၅

မိတ္တူ -
 -ငွေစာရင်းဌာနစိတ်၊ လက်ထောက်ညွှန်ကြားရေးမှူး(၁) ရုံး၊ တည်ဆောက်ရေး(၂)၊
 ဆည်မြောင်းဦးစီးဌာန၊ မတ္တရာမြို့။

ကမှတ်စဉ် ကယ ၀၆၉၂၅၁

A/C Payee Only not negotiable

အမှတ်စဉ် ကယ ၀၆၉၂၅၁

ရက်စွဲ ၁.၅.၂၀၁၄

ရက်စွဲ ၅.၅.၂၀၁၄
သို့ မြန်မာ့စွန့်စားရေးအဖွဲ့အစည်း
အဖွဲ့

အကြောင်းအရာ မြန်မာ့စွန့်စားရေးအဖွဲ့အစည်း
လုပ်ငန်းစဉ်အတွက် အဖွဲ့အစည်း (၂၀၁၃)
အဖွဲ့အစည်းအဖွဲ့

	ကျပ်	ပြား
နောက်ဆုံးလက်ကျန်ငွေ	၂၄၂၄၅၂၆၂/၇၈	
ပေးသွင်းငွေ	၂၈၀၀၀၀	
စုစုပေါင်း	၂၇၀၄၅၂၆၂/၇၈	
ဤချက်ပြန်ထုတ်ငွေ	၂၇၀၄၅၂၆၂/၇၈	
လက်ကျန်ငွေ	၂၄၂၄၅၂၆၂/၇၈	



မြန်မာ့စီးပွားရေးဘဏ်
MYANMA ECONOMIC BANK
.....မြန်မာ့စွန့်စားရေးအဖွဲ့

PAY မြန်မာ့စွန့်စားရေးအဖွဲ့အစည်း အဖွဲ့

သို့မဟုတ် အမိန့်ရယူအား
OR ORDER

ကျပ်ပေါင်း ၂၇၀၄၅၂၆၂/၇၈
မြန်မာ့စွန့်စားရေးအဖွဲ့အစည်း အဖွဲ့

ကျပ် ၂၇၀၄၅၂၆၂/၇၈
ထုတ်ပေးပါ။

Construction
Irrigation Department
Miyazya

At-1-5-2

အမ်အီးဘီအာ(ရ်)-၃။

မြန်မာ့စီးပွားရေးဘဏ် ငွေလွှဲလျှောက်လွှာ

ငွေလွှဲလက်မှတ်

နေ့စွဲ၊ ၂၀၁၄ ခု၊ ဇူလိုင်လ ၂၈ ရက်

အကြောင်းအရာ	သင့်ငွေ		သို့		မြန်မာ့စီးပွားရေးဘဏ်ခွဲ					
အကြွငွေစက္က။ (ကျောဘက်ပါအတိုင်း)။ ချက်လက်မှတ် (ကျောဘက်ပါအတိုင်း)။ ဘောက်ချာ ရစုပေါင်း-	ကျပ်	ပြား	ဘဏ်ငွေတိုက်ခွဲ							
			မြို့သို့ ငွေလွှဲရာဖြင့် ကျပ်ငွေ ၂၅၀၀၀၀/- (ကျပ်နှစ်ရာခြောက်ဆယ်သိန်းတိတိ) တိတိကို သတ်မှတ်ထားသည့်ငွေလွှဲခန့်ခွဲထားများအရ အောက်ပါအတိုင်းပို့ပေးပါရန်။							
	၂၅၀၀၀၀/-		ငွေလက်ခံမည့်သူ	ပို့ပေးမည့်ငွေ		ငွေလွှဲခ		ရစုပေါင်း		
			အမည်	၆၆၆၆ ရန်သူ ဦးစွာ ဦးစွာ	ကျပ်	ပြား	ကျပ်	ပြား	ကျပ်	ပြား
				၀၀၀၀၀၀ -	၂၅၀၀၀၀၀	-	၄၂၀၀	-	၂၅၀၀၄၂၀၀	-
			နေရပ်	၆၆၆၆၀၀						

ငွေကို ငွေကိုင် _____ မှတ်ပုံတင်ပြီး _____
 ငွေကို မှူး _____ အမှတ်စဉ် _____
 ငွေစာရင်းစာအုပ် _____ လက်မှတ်ထိုးသူ _____
 စာရင်းပြောင်းစာအုပ် _____

ငွေလွှဲသူ၏ လက်မှတ်နှင့် နေရပ်လိပ်စာ
 Irrigation Department
 Madaya

ငွေကြေးများ၏ အကြောင်းအရာများ

နံပါတ်	ငွေပေါင်း
	ကျပ်

ချက်လက်မှတ်၏ အကြောင်းအရာများ

ဘဏ်တိုက်အမည်နှင့် ချက်နံပါတ်	ငွေပေါင်း
ကမ/ဝေဗျဒေ ၅-၅-၂၀၁၄	၂၈၀၄၂၀၀/- ကျပ်

English Translation

Asst Director (1) Office
Construction Circle (2)
Irrigation Dept. , MaTaYar
Letter No. : 024/SaYa
Date : 5 May 2014

To: Manager
Myanmar Economic Bank
Pyay.

Requested for making a Bank Draft

1. Please kindly make a bank draft for diesel payment debiting our bank account no. MD -010690 for Kyats 2,800,000 (Kyats Two million and eight hundred thousand only) payable to M.P.P.E. Nay Pyi Taw. We will pay for the remittance charges.

2. Draft Amount (Kyats)	Charges (Kyats)	Total Amount (Kyats)
2,800,000	4,200	2,804,200

We are sending this in accordance with your office instruction no. Ka Ga / 069251 dated 5 May 2014 . You are requested to provide us with a Bank Advice List.

Hla Win Myint
Asst. Director (1)
Construction Circle (2)
Irrigation Dept., MaTaYar.

CC

- Finance Department, Asst: Director (1) Office, Construction Circle (2)
- Irrigation Department, MaTaYar.

Draft Front Side

No. - KaGa 069251

No. - KaGa 069251

Date: 5 May 2014

Date : 5.5.2014

Myanmar Economic Bank

To : Manager ,

Pyay - Branch

Myanmar Economic Bank , Pyay.

Description M.P.P.E.

Manager, Myanmar Economic Bank , Pyay .

NayPyiTaw (paid by Bank Draft)

Kyats Two Million eight hundred and four thousand two hundred only

	Kyats	Cent
Final Balance	24,345,362.00	78
Deposit Kyats	2,800,000.00	
Totals Kyats	27,145,362.00	78
This Draft Withdrawal	2,804,200.00	
Closing Balance	24,341,162.00	78



Kyats Two Million eight hundred and four thousand two hundred only.

Kyats-2,804,200

Remitter 's information

Asst. Director
 Construction Circle (2)
 Irrigation Department
 MaTaYar

Myanmar Economic Bank Remittance Form

5-May-2014

Cash Note	Kyats	Cents	To MEB Pyay			
	2,800,200		Request Manager, MEB Pyay to transfer Kyats 2,800, 000 (Kyats two million and eight hundred thousand only)			
			<u>Bneficiary</u>	<u>Transfer</u>	<u>Charge</u>	<u>Total</u>
				(Kyat)	(Kyat)	(Kyat)
Total	2.804,200		M.P.P.E. Nay Pyi Taw	2,800,000	4,200	2,804,200

**Remittance
Information**

**Assistant Director
Construction Circle (2)
Irrigation Department
Ma Ta yar Tsp.**

Cash Memo

Number	Total Kyats

Draft Information

Bank Name & Draft No.	Total Kyats
KaGa /069251	
05-May-14	2,804,200.00

Attachment 1-6: Sending a Bank Draft to ID Procurement Division

၂၄၂
၁:၂၃၄

လက်ထောက်ညွှန်ကြားရေးမှူး(၁)ရုံး
တည်ဆောက်ရေး(၂)
ဆည်မြောင်းဦးစီးဌာန၊မတ္တရာမြို့။
စာအမှတ်- ၀၃၁ / ၈၇
ရက်စွဲ - ၅ . ၅ . ၂၀၁၄

သို့

ညွှန်ကြားရေးမှူး
ဖြည့်တင်းရေးဌာနခွဲ
ဆည်မြောင်းဦးစီးဌာန(ရုံးချုပ်)
နေပြည်တော်

အကြောင်းအရာ။

။(၄/၂၀၁၄) လအတွက် အုပ်ချုပ်မှုနှင့် ပုံမှန်လုပ်ငန်းသုံး ဒီဇယ်ဆီဖိုး ပေးချေခြင်း။

အထက် အကြောင်းအရာပါနှင့် ပတ်သက်၍ (၄/၂၀၁၄) လအတွက် ခွဲတမ်းရရှိသော ဒီဇယ်ဆီ (၈၀၀) ဂါလန် အတွက် ကျသင့် ငွေကျပ် (၂၈၀၀၀၀/-) (ကျပ် နှစ်ဆယ့် ရှစ်သိန်း တိတိ) အား " မြန်မာ့ရေနံထွက်ပစ္စည်း ရောင်းဝယ်ရေး လုပ်ငန်း၊ နေပြည်တော်" လိပ်မူ၍ ဘဏ်ငွေလွှဲလက်မှတ် (Bank Draft) အား ၅ . ၅ . ၂၀၁၄ ရက်စွဲပါ B.D အမှတ် ၁ ၇၅၇၂၁၈ / ၁၄ / ၇ ဖြင့်ပေးပို့အပ်ပါသည်။

(လှဝင်းမြင့်)

လက်ထောက်ညွှန်ကြားရေးမှူး(၁)
တည်ဆောက်ရေး(၂)
ဆည်မြောင်းဦးစီးဌာန၊မတ္တရာမြို့။

၁၈၆

မိတ္တူ-

-ငွေစာရင်းဌာနစိတ်၊ လက်ထောက်ညွှန်ကြားရေးမှူး (၁) ရုံး၊ တည်ဆောက်ရေး(၂)၊
ဆည်မြောင်းဦးစီးဌာန၊ မတ္တရာမြို့။



တောင်းဆိုသည့်အခါ
ပေးရမည်။

မြန်မာ့စီးပွားရေးဘဏ်
MYANMA ECONOMIC BANK

No. D757218

တက်ငွေညွှန်လက်မှတ် PYAY

236

ကျပ် ၂၇၂၇၁
၂၇၂၇၁

ရက်စွဲ ၀၅ MAY 2016

တောင်းဆိုသည့်အခါ
ON DEMAND

ပေးရမည့်အဖွဲ့အစည်းအမည်
PAY မြန်မာ့စီးပွားရေးဘဏ်

သို့မဟုတ် အမိန့်ရသူအား
OR ORDER

ကျပ်ပေါင်း ၂၇၂၇၁၂၇၁

၀၅ မေ ၂၀၁၆

ထုတ်ပေးပါ။ တန်ဖိုးငွေရပြီး။

Myanma Economic Bank
Pyay

သို့ မြန်မာ့စီးပွားရေးဘဏ်

၀၅ မေ ၂၀၁၆

ထုတ်ပေးသည့် နေ့မှ (၆) လ အတွင်း ငွေထုတ်ရမည်။

Ass: *[Signature]*
Current for six months only from date of issue.

English Translation

**Asst Director (1) Office
Construction Circle (2)
Irrigation Dept. , MaTaYar
Letter No. : 031/ 87
Date : 5 May 2014**

**To: Director
Procurement Division
Irrigation Department (H/O)
Nay Pyi Taw**

Diesel Payment for April 2014

**We are sending bank draft (Dated 5 May 2014; Draft No. D757218/39/7; Payable to M.P.P.E.
Nay Pyi Taw) for diesel of 800 gallons required.**

**Hla Win Myint
Asst. Director (1)
Construction Circle (2)
Irrigation Dept., MaTaYar.**

CC

**-Finance Department, Asst: Director (1) Office, Construction Circle (2)
-Irrigation Department, MaTaYar.**

MYANMAR ECONOMIC BANK (Pyay)

No. D757218

Cheque

Pyay **236**

Date : 6 May 2014

M

Kyats-2,800,000/-

ON DEMAND

E

Myanmar Petroleum Products Enterprise OR ORDER

Pay

Kyats two million and eight hundred thousand only

B

Nay Pyi Taw

To M.E.B
Nay Pyi Taw

Myanmar Economic Bank
PYAY

Assitant Manager

Valid for six months only from the date of issue.

Attachment 1-7: Payment to MPPE from ID Procurement Division

ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတော်အစိုးရ
လယ်ယာစိုက်ပျိုးရေးနှင့်ဆည်မြောင်းဝန်ကြီးဌာန
ဆည်မြောင်းဦးစီးဌာန(ရုံးချုပ်)

retrol ၆ Diesel

စာအမှတ်- ၀၃၄၇/၁၆၈၈(၄)အတွဲ(၅၉)

ရက်စွဲ- ၂၀၁၄ခုနှစ်၊ ဧပြီလ(၁၀)ရက်။


သို့

ညွှန်ကြားရေးမှူး
စွမ်းအင်ဝန်ကြီးဌာန
ဘဏ္ဍာရေး

အကြောင်းအရာ။ ငွေလွှဲလက်မှတ်များ ပေးပို့ခြင်း။

အကြောင်းအရာနှင့် ပတ်သက်၍ အောက်ဖော်ပြပါ ငွေလွှဲ လက်မှတ်များ မှာ ဆည်မြောင်းဦးစီးဌာနပိုင် ငွေများ ဖြစ်ကြောင်း တင်ပြပါသည်။

- (၁) ဒိုင်ဗျယ်စ် စက်မှု ကက. ၃၁၂၉၄၂ . ✓
- (၂) တွင်းထက် ဖန်တို E. 225196 ✓
- (၃) ထည်ကွပ် . ၇ . 805736 ✓
- (၄) ဘူမိ/၇၀ . ၇ . 805733 ✓
- (၅) ဘူမိ/ဘူမိ . ၇ . 805735 ✓
- (၆) ဧက(၃) စတုဂံ(၁) . ၇ . 757177 ✓
- (၇) စာအရ (၉) E. 225197 ✓
- (၈) ပြည်ပ . ၇ . 805734 ✓
- (၉) စက်မှုတွင်း (၇) E. 683407 ✓
- (၁၀) နယ်စပ်ဘူမိ (၂) . E. 683408 ✓
- (၁၁) စာအရ (၇) E. 548537 ✓
- (၁၂) စာအရ (၇) ၇ . 980572 ✓

(တင်လွှဲ) 
ညွှန်ကြားရေးမှူး
မြည့်တင်ရေးဌာနခွဲ

English Translation

**Republic of the Union of Myanmar
Ministry of Agriculture & Irrigation
Irrigation Department (H/O)**

Letter no -0347 / 16 SaTa(4), Group(59)

Date : 2014 April 10

To
Director
Ministry of Energy
Finance.

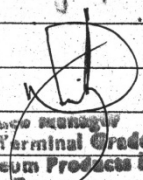
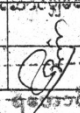
Sending Bank Draft for Payments

The following Bank Draft for Pament are enclosed.

- | | | |
|-----------------------|----|----------|
| 1. Industry | AC | - 312942 |
| 2. Yangon | E | - 225196 |
| 3. Ti Kom | D | - 805736 |
| 4. Geology/Physic | D | - 805733 |
| 5. Director (Geology) | D | - 805735 |
| 6. Industry | D | - 757177 |
| 7. Sa Ta Ya (9) | E | - 225197 |
| 8. Foreign | D | - 805734 |
| 9. Industry (9) | E | - 683407 |
| 10. InnYar-Geology(2) | E | - 683408 |
| 11. TaSaYa (7) | E | - 548537 |
| 12. TaSaYa (7) | D | - 980572 |

**Tint Lwin
Director
Procurement Division**

Attachment 1-8: Oil Delivery and Receipt

Code 011		RECEIPT ISSUE		SPECIAL VOUCHER			
Date: 5.5.2014		Name of Depot: PYAY DEPOT (011)		Code: 2151132			
		Received From: မာမာ (1)					
		Issued to: မာမာ					
No. 0081 spec Adv. Tank no. 2151132 spec 1.9/0210-319/101K							
Serial No.	Description of Product	Code		Quantity	Packing	Gallons Lbs	Remarks
		Product	Packing				
	H 3 3	0500	9006		BUK	1600	0 3903
(One thousand six hundred gallons only)							
Ry 209 / 615 2014 1 31 2014 625 (2.5.2014)							
 Depot Supdt.		ISSUED		လက်မှတ်			
				Signature of Receiver			(ရက်စွဲ)

English Translation of the 2nd Page

U Mg Myaing

Fuel vehicle no. : R/5483.....

Petrol gallons : 1600.....

Issued by check by Receipt by

VEHICLE NO. _____

RAM 1500

Form No B-90

Date	H.S.D	M.S	E/O (Oil in Gallons)				Grease	Particulars
			SAE 40	HO 20	EP 90	EP 140		
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
Total								

M/S Account of () for the month of ()

Date	Source of receipt issue	D/O No B/G No MS No & page	Item No												
				unit											
	Opening Balance														
	Total Receipt / Issue														
	Closing Balance														

Attachment 1-11: Delivery Order

To. _____

DELIVERY ORDER

(())

Date _____

FROM
Irrigation Department
Construction (2)
PYAY.

Serial No.	Part No.	Particular	Quantity	Unit	Rate.		Remarks.
					K.	P.	

Checked by _____
 Store keeper.

issued (_____) Items Only.
 Received Correct
 (In good condition)
 (Signature of Receiver.)


Ref. No. _____ Dt. _____
 Signature of Officer

Attachment 1- 12: Material Account System

Name of Work = *Transportation equipment* Main Office of *Angus*

M/S Account of (*5/2014*) for the month of (*May 2014*)

Date	Source of receipt issue	DIO No B9G No M.S No & Page	Amount	Material							Unit	No	Remarks		
				3" P.V.C	4" P.V.C	6" P.V.C	8" P.V.C	10" P.V.C	12" P.V.C	14" P.V.C					
Opening Balance													1	Cash	
	Received from		1												
27.5.14	Cash memo of <i>...</i>		40	40											
28.5.14	Cash memo of <i>...</i>														
29.5.14	Cash memo of <i>...</i>														
Received during this month															
Total Received this month													1		
Issued to															
29.5.14	24 of U. Bank <i>...</i>	19W	40	40											
30.5.14	24 of U. Tin <i>...</i>	20W													
Total Receipt / Issue (5/2014)													1		
Closing Balance (5/2014)															


 Civil Engineer

..... for the month of

P.W.A Form No.1
(Inner Sheet)

Date of Payment (6)	No. of Voucher (7)	To whom paid, etc., (8)	PAYMENTS				Classification of Charge (12)		
			Cash		No. of cheque with No. of Cheque Book (10)	Bank of Treasury			
			K (9)	P		K (11)		P	

Payment Record (Form II)

ABSTRACT OF CHARGES

PWA FORM No. 2

NAMES OF WORKS																						
																					(2)	
	(1)	K	P	K	P	K	P	K	P	K	P	K	P	K	P	K	P	K	P	K	P	
TOTAL																						

NB. This abstract should be filled in by the Subdivisional Officer when the imprest holder received funds from him and in other cases by the Divisional Accountant.

Attachment 1-14: Delivery Note/ Invoice/ Receipt



THIRI MINGALAR TRADING [ST GROUP] CO., LTD.

No 3, Building 17, Ground Floor, Hanthar Yake Mon Compound, Yuzana Street, Kamayut Township, Yangon, Ph: 95-1-539225

သို့

လက်ထောက်ညွှန်ကြားရေးမှူး(၁)
တည်ဆောက်ရေး(၂)
ဆည်မြောင်းဦးစီးဌာန
ပြည်မြို့။

၂၀၂၁.၀၃.၂၀

အကြောင်းအရာ။

။ငွေပေးချေပါရန် တင်ပြခြင်း။

မြောက်နင်းတူးမြောင်း ပြန်လည်ပြုပြင်ခြင်း လုပ်ငန်းအတွက် ကျောက်စရစ် (၁၀၀)ကျင်းအား ယင်းမာကုန်းရွာအနီး (C.L-4) နေရာအရောက် ပစ္စည်းပေးပို့ပြီးဖြစ်ပါ၍ ကျသင့်ငွေ ကျပ် (ခြောက်ဆယ့် ခြောက်သိန်း) တိတိအား ငွေပေးချေပါရန် မေတ္တာရပ်ခံတင်ပြပါသည်။

ပူးတွဲလျက်-

-ပစ္စည်းပေးသွင်းသည့်လက်ခံပြေစာ (၁) စုံ။


(မိုးကျော်)
၇/ပမန(နိုင်)၀၀၅၉၅၂
မန်နေဂျာ
သီရိမင်္ဂလာကုမ္ပဏီ

(TMT) THIRI MINGALAR TRADING [ST GROUP] CO., LTD.

၀၃. Building 17, Ground Floor, Hanthar Yake Mon Compound, Yuzana Street, Kamayut Township, Yangon, Ph: 95-1-539225

ငွေလက်ငင်းပြတ်ပိုင်

ဝယ်ယူသူအမည် ဆိုင်အမည် နေ့စွဲ ၃၆.၃.၂၀၁၄
 ရောင်းသူအမည် သိပ္ပံမင်းလှ ၉

ပမာဏ	အမျိုးအမည်	နှုန်း	ကျပ်
100 sud	River Shingle	၃၈၀၀၀	၃၈၀၀၀၀၀
100 sud	Transporting Charges	၃၈၀၀၀	၃၈၀၀၀၀၀
1 sud = 100 ft ³ ကျပ် ၃၀၀ ကျပ်လျှင်			
			
ချီးကျော် ၅/၀၁၃၉၆၆၆ '၀၀၇၅၆၆			

ဝယ်ပြီးပစ္စည်းစစ်ဆေးယူပါ
 လက်မှတ် စုစုပေါင်း- ၆၆၀၀၀၀၀



THIRI MINGALAR TRADING [ST GROUP] CO., LTD.

No.3, Building 17, Ground Floor, Hanthar Yake Mon Compound, Yuzana Street, Kamayut Township, Yangon, Ph: 95-1-539225

စဉ်	ရက်စွဲ	ပစ္စည်းအမျိုးအမည်	အရေအတွက်	ရေတွက်ပုံ	နှုန်း	သင့်ငွေ
①	21.3.14	River Shingle	50	ဧသ	28000	1400000
②	"	Transporting Charges	50	ဧသ	38000	1900000
③	22.3.14	River Shingle	50	ဧသ	28000	1400000
④	"	Transporting Charges	50	ဧသ	38000	1900000
						6600000

“သီရိမင်္ဂလာ” ကုန်စည်ပို့ဆောင်ရေး

တိုက်(၁၇) ယုစနလမ်း၊ ကမာရွတ်မြို့နယ်၊ ရန်ကင်းမြို့၊ ဖုန်း - ၀၁-၅၃၉၂၂၅၀၉-၅၁၂၅၅၅၅

ကုန်ပိယာ

ပစ္စည်းပို့သည့်ဌာန သီရိမင်္ဂလာ..... ကုန်ပို့လွှာအမှတ် 01562
 ပစ္စည်းလက်ခံသည့်ဌာန အောင်မြေကြီး..... နေ့စွဲ ၃၁.၃.၂၀၁၄
 တွဲ / ယာဉ်အမှတ် / အမည် (၆၅၁၆)..... ပစ္စည်းတင်ပို့သည့်နေ့စွဲ ၃၁.၃.၂၀၁၄.....

စဉ်	ပစ္စည်းအမျိုးအမည်	ရေတွက်ပုံ	အတိုင်းအတာ	အရေအတွက်	မှတ်ချက်
၀၁	မာလာအိတ်	ချင်း	၁၃.၇၅' x ၃.၆ x ၇'	၃.၆ ချင်း	
၀၂	၂၀-၁၂၂၄				
၀၃	၆၆-၇၇၀၀				
၀၄	၆၆-၈၅၃၆				
၀၅	၆၆-၆၇၃၆				
၀၆	၆၆-၃၅၇၁				
၀၇	၆၆-၂၀၀၅				

(ယာဉ်အမှတ် - ကား - (၆၅) ၁၆ နှင့် မာလာအိတ် (၁၅) ချင်း ပေးပို့ပါသည်။)

အထက်ပါကုန်ပစ္စည်းများလက်ခံရရှိပါက ကုန်ပို့လွှာတစ်စောင်ကို လက်မှတ်ရေးထိုး၍ ပြန်လည်ပေးပို့ပါရန်။

လက်မှတ် [Signature] လက်မှတ် [Signature] လက်မှတ် [Signature] လက်မှတ် [Signature]
 တင်ပို့သူ သီရိမင်္ဂလာ လက်ခံသူ Thirukunilaya ယာဉ်မောင်း ၂၀.၁.၂၀၁၄ တာဝန်ခံ [Signature]
 ရာထူး [Signature] ရာထူး [Signature] မှတ်ပုံတင် [Signature]
 ဌာန သီရိမင်္ဂလာ ဌာန [Signature]

English Translation

TRMGL – Letter Head

Date :

25 March 2014

**To
Assistant Director (1)
Construction Circle (2)
Irrigation Department
Pyay.**

Requested to make payment for river shingle

**We would like to request to pay for river shingle 100 sud (1sud-2.8m³ =100cu ft)
Kyats 600,00 0(Kyats six hundred thousand only) for north NaWin Canal.
Materials have already been delivered.**

Attachments: Delivery Oocuments 1 set.

**Moe Kyaw
7/Pa Ma Na
(N)005982
Manager
Thiri Mingalar Co.,
Ltd.**

TRMGL – Letter Head

Invoice

Buyer : Irrigation Department

Date : 25

March 2014

Seller : Thiri Migalar Co., Ltd.

Qty	Particular	Unit Price (Kyats)	Totals Amount (Kyats)
100 Sud	River Shingle	28,000	2,800,000
100 Sud	Transport charges	38,000	3,800,000
	<div data-bbox="395 1256 657 1379" style="border: 1px solid blue; padding: 5px; text-align: center;">Stamp</div> <p style="text-align: center;">Moe Kyaw 7/Ya Pa Na (N) 005982</p>		
	Totals		6,600,000

TRMGL – Letter Head

No.	Date	Particular	Qty	Unit	Unit Price (Kyats)	Total Amount (Kyats)
1	21.3.2014	River Shingle	50	Sud	28,000	1,400,000
2	21.3.2014	Transport charges	50	Sud	38,000	1,900,000
3	22.3.2014	River Shingle	50	Sud	28,000	1,400,000
4	22.3.2014	Transport charges	50	Sud	38,000	1,900,000
		Totals	200			6,600,000

Thiri Mingalar Transportation

No-17, YuZaNa St, Kamaryout Township , Yangon , Ph : 01 539225 ,09 5125545

Delivery Order

Deliver from : Thiri Mingalar D.O. No. :
01562

Deliver to : Irrigation Department Date : 21
March 2014

Vehicle : 6 nos Delivery Date : 21
March 2014

No.	Particular	Unit	Measurement	Qty	Remark
	River Shingle				
	2C/1224	Sud	13.75'x2.6'x7'	250	
	6G/2200				
	5G/8926				
	6C/6738				
	2G/3571				
	6F/2005				

Please return this D.O. after signing you.

Delivered by : U Nay Lin Swe

Received by : Thike Tun Aung

Driver : 2C/1224

Rank : Manager

Rank : S. A. E ID No:

Dept : Thiri Mingalar

Dept : Irrigation Department

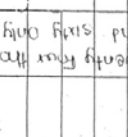
Attachment 1-15: First and Final Bill and Other Receipt Forms

First and Final Bill

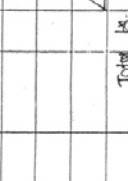
FIRST AND FINAL BILL
Half-Sheet


Contractor: NNIP


Cash Book Voucher No. 52, NNIP, dated 4.11.13

Name of Contractor and Supplier reference to agreement (1)	Item work on (Supplies grouped under 'Sub-heads' and 'Sub-works' of estimate) (2)	Reference to recorded measurements and dates		Quantity	Rate	Unit	Amount	Total amount payable to the Contractor in Figures (8) and in Words (9)	Payee's dated Signature (10) acceptance (21) engagement of payment	Date of Signature of witness of witness (11)	Date Certificate of Disbursement or Date of payment of cheque number (12)	Paid by me (13)
		Book No. (3)	Page No. (4)									
At/Rakhola (M) 008172 K. A. M. Cho	Being labour charges for respining of NNIP work at between R.D. - 5000 to R.D. - 5500	21	22	36.45 and 5.0		sqm	25/10/13 50	Rs. 174960/- (Nights - One lakh, seventy four thousand & nine hundred and sixty only)		11/11/13		MAN MO ADNIK Staff Officer Assistant Director (3) Irrigation Dept: 04
	E/W excavation & Filling for Canal resectioning work			36.45 and 5.0	4800/-	sqm	174960/-					
							Total Rs. 174960/-					

Dated: P.Y. K () in cash and by cheque

Signature of Staff Officer: 

Signature of Staff Officer: 

Signature of Staff Officer: 

Reverse Side: Signature of Laborers for Receipts of Payments

အမည်	မှတ်ပုံတင်အမှတ်	အဖွဲ့အစည်း	သင်္ချာ	လက်မှတ်
ကိုးကွယ်	၇/ပခတ(ခိုင်) ၀၀၀၁၇၆	ဦး တင်အောင်	၃၄၉၆၀/-	ခိုင်
• ဂျွန်	" ၀၁၀၆၀၆	• ရွှေမောင်	၁၇၅၀/-	ဂျွန်
• ဂျွန်	PKA ၀၁၀၇၁၁	• ဇော်	၁၇၅၀၀/-	ဂျွန်
• ဂျွန်	၇/ပခတ(ခိုင်) ၀၅၇၄၀၉	• ဇော်	၁၇၅၀၀/-	ဂျွန်
• ဇော်	" ၀၅၇၆၇၇	• ဇော်	၁၇၅၀၀/-	ဇော်
• ဇော်	" ၀၅၇၇၃၄	• ဇော်	၁၇၅၀၀/-	ဇော်
• ဇော်	၇/ပခတ(ခိုင်) ၀၀၀၅၇၇	• ဇော်	၁၇၅၀၀/-	ဇော်
• ဇော်	" ၀၀၀၆၂၃	• ဇော်	၁၇၅၀၀/-	ဇော်
• ဇော်	" ၀၀၀၆၄၆	• ဇော်	၁၇၅၀၀/-	ဇော်
		စုစုပေါင်း	၁၇၄၉၆၀ /-	

Form 28

P.W.A Form No.28

HAND RECEIPT

[See Chap X. paras 84, 289 and 304]

(To be used as a simple form of voucher for all miscellaneous payment and advances for which none of the special forms 24,25,26 and 27 are suitable)

Cash Book Voucher No. _____, dated _____

(1) Pay by cheque* Kyat _____ to _____
cash _____

(2) Paid by me _____

Received from the subdivisional Officer-in-charge of _____ Sub-division
the sum of Kyats _____

Name of work or purpose for which payment is made - _____

(Amount in Vernacular)

Stamp

Cash Memo

Est. No... 51713.14

Allo... NNIP

Being Purchasing charges for Iron Materials for fixing of gate leaf 2.0 BY (1) H/R at NNIP work.

M.B.No... 578/10
 Page No... 98-100
 Date... 18.10.13

(For D.O.L)

J.E
 THEIN SWE,
 Sub Assistant Engineer, Civil,
 Irrigation Department, Canal?
 Pyaw.

Materials directed to work.

Check measured by me on 19/10
 and satisfied that the claim is correct

S.O ()

Pass For Ks 511498/70 Ks Paye.
 (Lakh & Eleven thousand four
 hundred and Ninty eight only)

By me Vice-Chief
 Date 4.11.13
 Start Officer

No	Particulars	Quantity	Unit/Price	Amount
၁.	(ပုံစံ)ဆိုင် အင်္ဂလိပ်သံချောင်း	၅၀.၅၀	၇၀၀၀/-	၃၅၂၅၀၀/-
၂.	(ပုံစံ)ဆိုင် အင်္ဂလိပ်သံချောင်း	၁၆.၇၀	၁၀၀၀/-	၁၆၇၀၀/-
၃.	စီမံကိန်း အထူးသံချောင်း	၆ စ/မ	၇၅၀၀/-	၆၇၅၀၀/-
၄.	(ပုံစံ) အထူးသံချောင်း	၁၅.၆၀	၁၂၀၀/-	၁၈၇၂၀/-
၅.	၄" မျက် ရှားက ရွက်စက်ချက်	၁၅.၆၀	၁၂၀၀/-	၁၈၇၂၀/-
၆.	(ပုံစံ) ဆိုင် အင်္ဂလိပ်သံချောင်း	၁၅.၆၀	၁၅၀၀/-	၂၃၄၀၀/-
၇.	(ပုံစံ) ဆိုင် အင်္ဂလိပ်သံချောင်း	၁၅.၆၀	၁၀၀၀/-	၁၅၆၀၀/-
၈.	သံချောင်း/ပုံစံ/အင်္ဂလိပ်သံချောင်း	၁၅.၆၀	၁၅၀၀/-	၂၃၄၀၀/-



(ဥပဒေ) အရ
 ၇/၂၀/၂၀၁၃
 ၇/၂၀/၂၀၁၃
 ၇/၂၀/၂၀၁၃

၅၁၁၄၉၀/-

At-1-15-4

Attachment 1-16: IBS Instruction

MYANMA ECONOMIC BANK

Date, _____

The Manager,
Myanma Economic Bank (H.O.),
Accounts Department,
23 / 25, Sule Pagoda Road, Yangon.

DEAR SIR,

I.B.S. GENERAL ACCOUNT

We advise having to day debited/ credited _____
Branch Account with K _____ (Kyats _____

being _____

Please credit/debit the above account held in your books per
contra debit/credit to _____
_____ under advice to the beneficiary.

Yours faithfully,

Copy to - _____ **Manager.**