

**UNITED NATIONS DEVELOPMENT PROGRAMME**  
**Office of Audit and Investigations**



*Empowered lives.  
Resilient nations.*

**AUDIT**

**OF**

**UNDP MYANMAR**

**RULES OF LAW AND ACCESS TO JUSTICE IN MYANMAR**  
**(Directly Implemented Project No. 74044, Output No. 86610)**

**Report No. 1850**

**Issue Date: 8 September 2017**

**Report on the Audit of UNDP Myanmar  
Rules of Law and Access to Justice in Myanmar  
(Project No. 74044, Output No. 86610)  
Executive Summary**

The UNDP Office of Audit and Investigations (OAI), through Deloitte (the audit firm), from 15 May to 23 June 2017, conducted an audit of Rules of Law and Access to Justice in Myanmar, Project No. 74044, Output No. 86610 (the Project), which is directly implemented by the UNDP Country Office in Myanmar (the Office). This was the first audit of the Project.

The audit firm conducted a financial audit to express an opinion on whether the financial statements present fairly, in all material aspects, the Project's operations. The audit covered the Project's Combined Delivery Report, which includes expenditure for the period from 1 January to 31 December 2016 and the accompanying Funds Utilization statement<sup>1</sup> as of 31 December 2016 as well as Statement of Assets as of 31 December 2016. The audit did not include activities or expenses processed and approved in locations outside of the country (such as UNDP Regional Centres and UNDP Headquarters). The audit did not cover the Statement of Cash Position as no separate bank account was established and maintained for the Project.

The audit was conducted under the general supervision of OAI in conformance with the *International Standards for the Professional Practice of Internal Auditing*.

**Audit results**

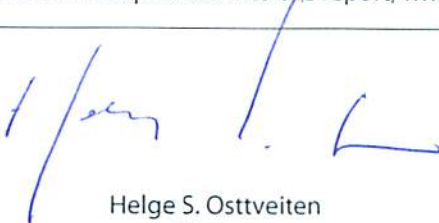
Based on the audit report submitted by the audit firm, the results are summarized in the table below:

Project Expenditure*		Project Assets	
Amount (in \$ '000)	Opinion	Amount (in \$ '000)	Opinion
2,610	Unqualified	13	Unqualified

\*Expenditures recorded in the Combined Delivery Report were \$4,100,442. Excluded from the audit scope were transactions that relate to expenditures processed and approved by other UNDP offices outside of the country (\$1,490,128).

The audit did not result in any recommendations.

Management comments and/or additional information provided have been incorporated into the report, where appropriate.



Helge S. Osttveiten  
Director  
Office of Audit and Investigations

<sup>1</sup> The Funds Utilization statement includes the balance, as at a given date, of five items: (a) outstanding advances received by the project; (b) undepreciated fixed assets used at the project level; (c) inventory held at the project level; (d) prepayments made by the project; and (e) outstanding commitments held at the project level.



# Report on the Financial Audit of the United Nation Development Programme (UNDP) Myanmar Directly Implemented Project

Rules of Law and Access to Justice in Myanmar

Project ID: 74044 Output Number 86610

For the period from January 1, 2016 to December 31,  
2016

Issued on 5<sup>th</sup> of September, 2017

Report on the Financial Audit of the UNDP Myanmar DIM project "Rules of Law and Access to Justice" – Project Number 74044 - for the period from 1 January 2016 to 31December 2016.

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## **PART I. EXECUTIVE SUMMARY**

Myanmar Vigour & Associates Limited, Member of Deloitte Touch Tohmatsu Limited, Certified Public Accountants (Myanmar) conducted a financial audit of UNDP Office in Myanmar for the audit of the project: "Rules of Law and Access to Justice (project no. 00074044)", directly implemented by UNDP Myanmar ('the office') for the period 1 January 2016 to 31 December 2016. The audit was undertaken on behalf of UNDP, Office of Audit and Investigations (OAI).

### **I.1 Background of the Project**

Myanmar is at an historic stage in its development facing the challenge of advancing rule of law, access to justice and other reforms while simultaneously maintaining stability.

Recognizing from global experience that insecurity and injustice are among the root causes of renewed cycles of instability, the UNDP's country project "Rules of Law and Access to Justice", under its Democratic Governance component, has an important focus on the following since 2013:

- (i) Strengthened institutional capacity of the justice sector.
- (ii) Coordinate a comprehensive (nationally-owned, multi-stakeholder, gender responsive and rights- driven) policy and strategy for the justice sector.
- (iii) Enhanced capacity of justice actors for the development of a justice system that upholds the rule of law, protects human rights, promotes gender equality and improves access to justice, including through laws and regulations that are in conformity with the Constitution and international human rights standards (and with the Conventions that Myanmar ratified).
- (iv) Increased service delivery at the local level focusing on the rights of women and the rights of the most vulnerable, in target States/Regions and in selected townships.
- (v) Empowerment of women and vulnerable groups in selected pilot States/Regions to claim and have their rights adjudicated and grievances remedied.
- (vi) Ethnic groups in cease fire and border areas have increased knowledge of their rights and are better able to access and benefit from expanded justice remedies.

UNDP's Rule of Law and Access to Justice work is implemented at the national level through targeted senior level upstream advice on policies and options for systems, processes and good practices on justice and legal reform.

## **I.2 Audit Objective**

The objective of the financial audit is to express an opinion on a project's financial statements which include:

- (i) Expressing an opinion on whether the financial expenses incurred by the project from January 1, 2016 to December 31, 2016 and the funds utilization as at the end of a December 31, 2016 are fairly presented in accordance with UNDP accounting policies and that the expenses incurred were: (i) in conformity with the approved project budgets, (ii) for the approved purposes of the project, (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and supported by properly approved vouchers and other supporting documents, such as contracts, agreements and reports.
- (ii) Expressing an opinion on whether the statement of fixed assets presents fairly the balance of assets of the UNDP project as at 31<sup>st</sup> December 2016.
- (iii) Expressing an opinion on whether the cash held by the Project presents fairly the cash and bank balance of the UNDP project as at December 31, 2016. Based on discussion with the management, the project does not operate a dedicated bank account, consequently there were no statement of cash balance as at December 31, 2016.
- (iv) Providing the progress made in implementing the recommendations raised in a previous year audit report. Based on discussion with the management, the project was not audited in the previous years, and there is no need to follow-up on the status of implementation of the previous year's audit.

The Financial Audit was conducted in accordance with the International Standards of Auditing

## **I.3 Audit Scope**

The scope of the audit relates only to transactions concluded and recorded against the UNDP DIM project during the period from January 1, 2016 to December 31, 2016, as well as the value and existence of the fixed assets held by the project at 31<sup>st</sup> December 2016.

### **I.3.1 The scope of the audit does not include:**

- (i) Activities and expenses incurred or undertaken at the level of "responsible parties", unless the inclusion of these expenses is specifically required in the request for proposal; and
- (ii) Expenses processed and approved in locations outside the country such as Headquarters and where the supporting documentation is not retained at the level of the country office.

The summary of our scope in the expenditures is as follows (in US\$):

<b>Total expenditures</b>	<b>Not included in the audit scope*</b>	<b>Include in the audit scope</b>
4,100,442	1,490,128	2,610,314

(\*)This amount relates to expenses processed and approved in locations outside the country or related to payroll (accounts 6xxxx, 714xx, 715xxx, 77xxx).

### **I.3.2 Value and existence of the fixed assets held by the project as at 31 December 2016.**

The summary of our scope in the value and existence of the fixed assets is as follows (in \$):

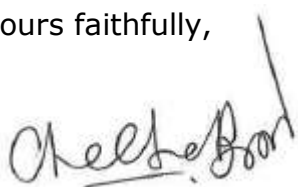
<b>Total fixed assets (net book value)</b>	<b>Include in the audit scope (net book value)</b>
13,359	13,359

## **I.4 Summary of Audit Opinions**

We have issued audit opinions as summarized in the table below and as detailed in the next section:

<b>I.4.1</b>	<b>Statement of Expenditure</b>	<b>Unqualified opinion</b>
<b>I.4.2</b>	<b>Statement of Assets and Equipment</b>	<b>Unqualified opinion</b>
<b>I.4.3</b>	<b>Statement of cash:</b>	<b>Not applicable</b>

Yours faithfully,



**Cho Cho Aung Tin**

Myanmar Vigour & Associates Limited

Member of Deloitte Touch Tohmatsu Limited

Partner, Certified Public Accountants (Myanmar)



## **PART II. FINANCIAL AUDIT REPORTS**

To the Director,  
Office of Audit and Investigations  
United Nations development Programme

### **II.1 Report on Statement of Expenses**

We have audited the accompanying Combined Delivery Report (CDR) and Funds Utilization statement ("the statement") of the UNDP project ID 74044, "Rules of Law and Access to Justice" for the period from the 1<sup>st</sup> of January 2016 to 31<sup>st</sup> of December 2016.

The CDR expenditure totaling \$ 4,100,442 comprised expenditure of \$1,490,128 that was not included in the scope of the audit. Our audit only covered the expenditure directly incurred by the UNDP Country Office in Myanmar of \$ 2,610,314.

#### **II.1.1 Opinion**

In our opinion, the attached CDR and Funds Utilization statement present fairly, in all material respects, the expenses of \$ 2,610,314 directly incurred by the UNDP Country Office in 2016 and charged to the project for the period from the 1<sup>st</sup> of January 2016 to 31<sup>st</sup> of December 2016 in accordance with UNDP accounting policies and were:

- (i) in conformity with the approved project budget;
- (ii) for the approved purposes of the project;
- (iii) in compliance with the relevant regulations and rules, policies and procedures of UNDP; and
- (iv) supported by properly approved vouchers and other supporting documents, such as contracts and agreements

### **II.2 Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor's responsibilities for the audit of the CDR and Funds Utilization section of our report. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unqualified opinion.

#### **II.2.1 Management responsibilities**

Management is responsible for the preparation of the CDR and the Funds Utilization statement of the project, and for such internal control as management determines is necessary to enable the preparation of a CDR and Funds Utilization statement that are free from material misstatement, whether due to fraud or error.



## II.2.2 Auditor's responsibilities

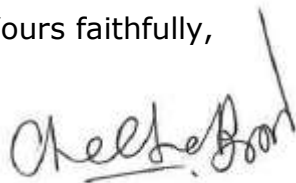
Our objectives are to obtain reasonable assurance about whether the CDR and the Funds Utilization statement are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these documents.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- (i) Identify and assess the risks of material misstatement of the CDR and Funds Utilization statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- (ii) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Yours faithfully,



**Cho Cho Aung Tin**

Myanmar Vigour & Associates Limited

Member of Deloitte Touch Tohmatsu Limited

Partner, Certified Public Accountants (Myanmar)



To the Director  
Office of Audit and Investigations  
United Nations Development Programme

## **II.3 Statement on Fixed Assets**

We have audited the accompanying statement of fixed assets of the UNDP project number ID 74044, "Rules of Law and Access to Justice", as at the 31<sup>st</sup> of December 2016.

### **II.3.1 Opinion**

In our opinion, the accompanying statement of fixed assets presents fairly, in all material respects, the assets status of the UNDP project ID 74044, "Rules of Law and Access to Justice" amounting to \$ 13,359 as at the 31<sup>st</sup> of December 2016 in accordance with UNDP accounting policies.

### **II.3.2 Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those provisions and standards are further described in the auditor's responsibilities for the audit of the statement of fixed assets. We are independent of UNDP in accordance with the International Ethics Standards Board of Accountants' Code of Ethics for Professional Accountants (IESBA Code), and we have fulfilled our other ethical responsibilities in accordance with this code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unqualified opinion.

### **II.3.3 Management responsibilities**

Management is responsible for the preparation of the statement of fixed assets of the project, and for such internal control as management determines is necessary to enable the preparation of a statement of fixed assets that is free from material misstatement, whether due to fraud or error.

### **II.3.4 Auditor's responsibilities for the audit**

Our objectives are to obtain reasonable assurance about whether the statement of fixed assets is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these documents.

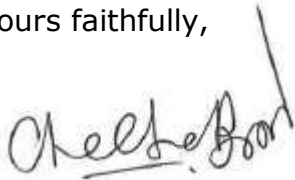
As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

Report on the Financial Audit of the UNDP Myanmar DIM project "Rules of Law and Access to Justice" – Project Number 74044 - for the period from 1 January 2016 to 31 December 2016.

- (i) Identify and assess the risks of material misstatement of the statement of fixed assets, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- (ii) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Yours faithfully,



**Cho Cho Aung Tin**

Myanmar Vigour & Associates Limited

Member of Deloitte Touch Tohmatsu Limited

Partner, Certified Public Accountants (Myanmar)



## II.4 The scope section

The summary of expenses is as shown below:

Total expenditures	Not included in the audit scope <sup>1</sup>	Include in our audit scope
4,100,442	1,490,128	2,610,314

### II.4.1 As per the audit terms of reference, these expenditures are not included in the scope of the audit:

Account code as per CDR	Account Description	Amount <i>in \$</i>
61105	Salaries - NP Staff	75,966
61205	Salaries - GS Staff	67,461
61305	Salaries - IP Staff	238,362
61310	Post Adjustment - IP Staff	108,599
62105	Dependency Allowance-NP Staff	557
62110	Contrib Joint Staff Pension-NP	14,900
62115	Contrib to Med,SocIns-NP Staff	3,849
62140	Annual Leave Expense - NO	1,378
62205	Dependency Allow - GS Staff	529
62210	Contrib to Jt Staff Pens Fd-GS	13,159
62215	Contrib. to Medical, social In	2,872
62240	Annual Leave Expense - GS	2,301
62305	Dependency Allowances-IP Staff	5,387
62310	Contrib to Jt Staff Pens Fd-IP	78,619
62315	Contrib. to medical, social in	3,700
62320	Mobility, Hardship, Non-remova	39,381
62330	Rental Supplements - IP Staff	96,715
62340	Annual Leave Expense - IP	8,608
63315	*Contrib. to Medical, social In	5,000
63330	Ed Grt Incl Trvl&Allow-IP Stf	27,248
63335	Home Leave Trvl & Allow-IP Stf	8,111
63350	*Home LEAVE Trvl & Allow-IP Stf	4,942
63360	*Medical Exams (incl Pre-empl)	201

<sup>1</sup> This amount relates to expenses processed and approved in locations outside the country or not related to expenses 6xxxx, 714xx, 715xxx, 77xxx (example: Payroll cycle, other).

Report on the Financial Audit of the UNDP Myanmar DIM project "Rules of Law and Access to Justice" – Project Number 74044 - for the period from 1 January 2016 to 31December 2016.


<b>Account code as per CDR</b>	<b>Account Description</b>	<b>Amount <i>in \$</i></b>
63365	*Special Oper Living Allow-IP	222
63530	Contribution to EOS Benefits	18,760
63535	Contribution to Security	22,046
63540	Contribution to Training	4,282
63545	Contribution to ICT	7,504
63550	Contributions to MAIP	1,251
63555	Contribution to UN JFA	16,259
63560	Contributions to Appendix D	1,251
64308	Appointments-Lump Sum	20,188
64321	Reassignment-Ticket Costs	1,161
64322	Reassignmnts-Subsistence Allow	5,304
64323	Reassignments-Lump Sum	14,041
64324	Reassignments-Shipment	19,700
65115	Contributions to ASHI Reserve	40,022
65135	Payroll Mgt Cost Recovery ATLA	4,310
66105	Overtime & Night Differential	574
71405	Service Contracts-Individuals	188,246
71410	MAIP Premium SC	223
71415	Contribution to Security SC	4,243
71505	UN Volunteers-Stipend & Allow	82,223
71510	UNV Settling-In-Grant	1,515
71520	UNV-Language Allowance	1,623
71535	UNV-Medical Insurance	6,434
71540	UNV-Global Charges	3,187
71541	UNVs-Contribution to security	3,665
71545	UNV-Home Leave Travel & Allowa	260
71550	UNV-Resettlement Allowance	6,493
71560	UNV-Intl Appoint/Sep incl Trvl	1,800
71590	UNV HQ use only	18,831
77205	Salaries - GS Staff-TA	266
77215	*Contrib-Med, Soclns-GS Staff-TA	12
77260	*Other payroll costs IP	18
77295	*MAIP Premum TA/GS	1
77297	*Appendix D TA/GS	1
77305	Salaries - IP Staff-TA	68,934

Report on the Financial Audit of the UNDP Myanmar DIM project "Rules of Law and Access to Justice" – Project Number 74044 - for the period from 1 January 2016 to 31December 2016.

<b>Account code as per CDR</b>	<b>Account Description</b>	<b>Amount <i>in \$</i></b>
77310	Post Adjustment - IP Staff-TA	30,365
77315	Contrib-Med,SocIns-IP Staff-TA	1,742
77320	Assg hardship & mob allow-TA	5,810
77350	*Rental Supplements - IP Staff-TA	48,929
77357	Repat. Grt/Comm Ann Lv-IP-TA	2,884
77375	Contrib-Jt Staff Pens Fd-IP-TA	20,944
77385	Contribution to Security	4,237
77386	Contribution to ICT_TA	1,494
77395	MAIP Premium TA/IP	248
77396	PAYROLL MGT COST RECOVERY	780
<b>Total</b>		<b>1,490,128</b>

Report on the Financial Audit of the UNDP Myanmar DIM project "Rules of Law and Access to Justice" – Project Number 74044 - for the period from 1 January 2016 to 31December 2016.

**II.5 The Combined Delivery Report (CDR)**

Combined Delivery Report By Project				
 UN Development Programme Report ID: unglodrp		Page 1 of 8 Run Time: 21-02-2017 05:02:49		
<b>Selection Criteria :</b>				
Business Unit : MMR10 Period : Jan-Dec (2016) Selected Project Id : 00074044 Selected Fund Code : ALL Selected Dept. IDs : ALL Selected Outputs : ALL				
Project id : 00074044 Rule of Law and Access to Justice Output # : 00086610 Rule of Law&Access to Justice		Period : Jan-Dec (2016) Impl. Partner : 02198 United Nations Development P Location : Myanmar		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
Dept: 42004 (Myanmar - Dem. Governance) Fund : 04000 (Core Programme, UNU Centre)				
61105 - Salaries - NP Staff	0.00	66,211.62	0.00	66,211.62
61205 - Salaries - GS Staff	0.00	54,417.48	0.00	54,417.48
61305 - Salaries - IP Staff	0.00	31,591.24	0.00	31,591.24
61310 - Post Adjustment - IP Staff	0.00	13,928.95	0.00	13,928.95
62105 - Dependency Allowance-NP Staff	0.00	529.12	0.00	529.12
62110 - Contrib Joint Staff Pension-NP	0.00	12,991.89	0.00	12,991.89
62115 - Contrib to Med,Socins-NP Staff	0.00	3,455.12	0.00	3,455.12
62140 - Annual Leave Expense - NO	0.00	734.64	0.00	734.64
62205 - Dependency Allow - GS Staff	0.00	414.48	0.00	414.48
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	10,614.70	0.00	10,614.70
62215 - Contrib. to Medical, social In	0.00	2,260.13	0.00	2,260.13
62240 - Annual Leave Expense - GS	0.00	2,150.82	0.00	2,150.82
62305 - Dependency Allowances-IP Staff	0.00	763.95	0.00	763.95
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	9,953.76	0.00	9,953.76
62315 - Contrib. to medical, social In	0.00	783.58	0.00	783.58
62320 - Mobility, Hardship, Non-remova	0.00	5,867.37	0.00	5,867.37
62330 - Rental Supplements - IP Staff	0.00	3,170.05	0.00	3,170.05
62340 - Annual Leave Expense - IP	0.00	-887.06	0.00	-887.06
63330 - Ed Grl Incl Trvl&Allow-IP Stf	0.00	1,562.02	0.00	1,562.02
63335 - Home Leave Trvl & Allow-IP Stf	0.00	1,130.75	0.00	1,130.75
63350 - Reimb of Income Tax-IP Staff	0.00	3,890.00	0.00	3,890.00
63360 - Medical Exams(incl Pre-empl)	0.00	201.00	0.00	201.00
63365 - Special Oper Living Allow-IP	0.00	222.36	0.00	222.36
63530 - Contribution to EOS Benefits	0.00	6,230.52	0.00	6,230.52
63535 - Contribution to Security	0.00	7,662.11	0.00	7,662.11
63540 - Contribution to Training	0.00	546.19	0.00	546.19
63545 - Contribution to ICT	0.00	2,492.41	0.00	2,492.41
63550 - Contributions to MAIP	0.00	415.50	0.00	415.50
63555 - Contribution to UN JFA	0.00	5,400.16	0.00	5,400.16
63560 - Contributions to Appendix D	0.00	415.50	0.00	415.50
64308 - Appointments-Lump Sum	0.00	882.16	0.00	882.16
64321 - Reassignments-Ticket Costs	0.00	828.00	0.00	828.00
64322 - Reassignments-Subsistence Allow	0.00	4,320.00	0.00	4,320.00
64323 - Reassignments-Lump Sum	0.00	10,689.98	0.00	10,689.98
64324 - Reassignments-Shipmant	0.00	18,000.00	0.00	18,000.00
65115 - Contributions to ASHI Reserve	0.00	13,292.13	0.00	13,292.13
65135 - Payroll Mgt Cost Recovery ATLA	0.00	1,938.89	0.00	1,938.89
66105 - Overtime & Night Differential	0.00	452.42	0.00	452.42
71205 - Inrl Consultants-Sht Term-Tech	0.00	63,844.23	0.00	63,844.23
71211 - Inrl Consult Security Charge	0.00	1,919.07	0.00	1,919.07
71305 - Local Consult.-Sht Term-Tech	0.00	5,475.00	0.00	5,475.00
71405 - Service Contracts-Individuals	0.00	57,865.40	0.00	57,865.40
71410 - MAIP Premium SC	0.00	125.88	0.00	125.88
71415 - Contribution to Security SC	0.00	2,381.26	0.00	2,381.26

*Choe Aung Tin*



05/09/2017

**Cho Cho Aung Tin**  
 Myanmar Vigour & Associates Limited  
 Member of Deloitte Touch Tohmatsu Limited  
 Partner, Certified Public Accountants (Myanmar)

*U Aung*

Report on the Financial Audit of the UNDP Myanmar DIM project "Rules of Law and Access to Justice" – Project Number 74044 - for the period from 1 January 2016 to 31December 2016.



UN Development Programme  
Report ID: unglodrp

Combined Delivery Report By Project

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Project Id : 00074044 Rule of Law and Access to Just	Period :	Jan-Dec (2016)		
Output # : 00086610 Rule of Law&Access to Justice	Impl. Partner :	02198 United Nations Development P		
	Location :	Myanmar		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
71505 - UN Volunteers-Stipend & Allow	0.00	10,467.80	0.00	10,467.80
71520 - UNV-Language Allowance	0.00	200.00	0.00	200.00
71535 - UNV-Medical Insurance	0.00	889.32	0.00	889.32
71540 - UNV-Global Charges	0.00	413.62	0.00	413.62
71541 - UNVs-Contribution to security	0.00	476.06	0.00	476.06
71545 - UNV-Home Leaves Travel & Allowa	0.00	32.00	0.00	32.00
71550 - UNV-Resettlement Allowance	0.00	800.00	0.00	800.00
71560 - UNV-Intl Appoint/Sep incl Trvl	0.00	1,800.00	0.00	1,800.00
71590 - UNV Development Effectiveness	0.00	2,320.00	0.00	2,320.00
71605 - Travel Tickets-International	0.00	294.68	0.00	294.68
71610 - Travel Tickets-Local	0.00	7,101.98	0.00	7,101.98
71615 - Daily Subsistence Allow-Intl	0.00	979.08	0.00	979.08
71620 - Daily Subsistence Allow-Local	0.00	13,758.91	0.00	13,758.91
71635 - Travel - Other	0.00	1,462.32	0.00	1,462.32
72105 - Svc Co-Construction & Engineer	0.00	0.00	0.00	0.00
72125 - Svc Co-Studies & Research Serv	0.00	115,365.00	0.00	115,365.00
72130 - Svc Co-Transportation Services	0.00	63.00	0.00	63.00
72145 - Svc Co-Training and Educ Serv	0.00	60,000.00	0.00	60,000.00
72210 - Machinery and Equipment	0.00	209.00	0.00	209.00
72215 - Transportation Equipment	0.00	6,647.11	0.00	6,647.11
72311 - Fuel, petroleum and other oils	0.00	246.94	0.00	246.94
72405 - Acquisition of Communic Equip	0.00	1,690.00	0.00	1,690.00
72415 - Courier Charges	0.00	4.27	0.00	4.27
72425 - Mobile Telephone Charges	0.00	1,686.52	0.00	1,686.52
72440 - Connectivity Charges	0.00	110.19	0.00	110.19
72445 - Common Services-Communications	0.00	8,275.25	0.00	8,275.25
72505 - Stationery & other Office Supp	0.00	996.44	0.00	996.44
72805 - Acquis of Computer Hardware	0.00	25.21	0.00	25.21
72815 - Inform Technology Supplies	0.00	32.93	0.00	32.93
73120 - Utilities	0.00	2.31	0.00	2.31
73125 - Common Services-Premises	0.00	1,047.48	0.00	1,047.48
73405 - Rental & Maint-Other Office Eq	0.00	0.29	0.00	0.29
73406 - Maintenance of Equipment	0.00	90.75	0.00	90.75
74210 - Printing and Publications	0.00	3,760.68	0.00	3,760.68
74220 - Translation Costs	0.00	4,951.25	0.00	4,951.25
74510 - Bank Charges	0.00	185.25	0.00	185.25
74525 - Sundry	0.00	885.99	0.00	885.99
74599 - UNDP cost recovery chrgs-Bills	0.00	3,388.63	0.00	3,388.63
74710 - Land Transport	0.00	32.91	0.00	32.91
75705 - Learning costs	0.00	-642.46	0.00	-642.46
75706 - Learning - ticket costs	0.00	1,508.00	0.00	1,508.00
75707 - Learning - subsistence allowan	0.00	1,928.66	0.00	1,928.66
76110 - Foreign Exch Translation Loss	0.00	90.12	0.00	90.12
76125 - Realized Loss	0.00	10.15	0.00	10.15
76135 - Realized Gain	0.00	-60.62	0.00	-60.62
77205 - Salaries - GS Staff-TA	0.00	265.91	0.00	265.91
77215 - Contrib-Med,SocIns-GS Staff-TA	0.00	12.05	0.00	12.05
77260 - Other payroll costs GS-TA	0.00	17.88	0.00	17.88
77295 - MAIP Premium TA/GS	0.00	0.66	0.00	0.66
77297 - Appendix D TA/GS	0.00	0.66	0.00	0.66
77305 - Salaries - IP Staff-TA	0.00	34,467.00	0.00	34,467.00
77310 - Post Adjustment - IP Staff-TA	0.00	15,142.50	0.00	15,142.50
77315 - Contrib-Med,SocIns-IP Staff-TA	0.00	870.10	0.00	870.10
77320 - Assg hardship & mob allow-TA	0.00	2,905.02	0.00	2,905.02

*Cho Cho Aung Tin*



05/09/2017

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Report on the Financial Audit of the UNDP Myanmar DIM project "Rules of Law and Access to Justice" – Project Number 74044 - for the period from 1 January 2016 to 31December 2016.



UN Development Programme  
Report ID: unglodrp

Combined Delivery Report By Project

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Run Time: 21-02-2017 05:02:49

Project Id : 00074044 Rule of Law and Access to Just	Period :	Jan-Dec (2016)		
Output # : 00086610 Rule of Law&Access to Justice	Impl. Partner :	02198 United Nations Development P		
	Location :	Myanmar		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
77350 - Rental Supplements-IP Staff-TA	0.00	24,471.85	0.00	24,471.85
77357 - Repat. Grt/Comm Ann Lv-IP-TA	0.00	- 1,115.24	0.00	- 1,115.24
77375 - Contrib Jt Staff Pens Fd-IP-TA	0.00	10,471.98	0.00	10,471.98
77385 - Contribution to Security	0.00	2,125.04	0.00	2,125.04
77386 - Contribution to ICT_TA	0.00	748.14	0.00	748.14
77395 - MAIP Premium TA/IP	0.00	124.03	0.00	124.03
77396 - PAYROLL MGT COST RECOVERY	0.00	393.90	0.00	393.90
77397 - Appendix D TA/IP	0.00	124.03	0.00	124.03
77630 - Dep Exp Owned - ITC	0.00	1,039.34	0.00	1,039.34
77660 - Dep Exp Owned -Vehicle	0.00	733.09	0.00	733.09
77670 - Dep Exp-Hvy Mac & Equip	0.00	60.22	0.00	60.22
<b>Total for Fund 04000</b>	<b>0.00</b>	<b>777,519.76</b>	<b>0.00</b>	<b>777,519.76</b>
<b>Fund : 26920 (CPR TTF-Conflict - Open)</b>				
71405 - Service Contracts-Individuals	0.00	85,289.00	0.00	85,289.00
71610 - Travel Tickets-Local	0.00	7,596.00	0.00	7,596.00
72145 - Svc Co-Training and Educ Serv	0.00	31,236.00	0.00	31,236.00
72605 - Grants to Instit & other Benef	0.00	25,637.89	0.00	25,637.89
74525 - Sundry	0.00	7,821.00	0.00	7,821.00
75105 - Facilities & Admin - Implement	0.00	11,030.59	0.00	11,030.59
76110 - Foreign Exch Translation Loss	0.00	217.68	0.00	217.68
<b>Total for Fund 26920</b>	<b>0.00</b>	<b>168,828.16</b>	<b>0.00</b>	<b>168,828.16</b>
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
61105 - Salaries - NP Staff	0.00	9,754.09	0.00	9,754.09
61205 - Salaries - GS Staff	0.00	13,043.46	0.00	13,043.46
61305 - Salaries - IP Staff	0.00	206,770.87	0.00	206,770.87
61310 - Post Adjustment - IP Staff	0.00	94,670.33	0.00	94,670.33
62105 - Dependency Allowance-NP Staff	0.00	27.81	0.00	27.81
62110 - Contrib Joint Staff Pension-NP	0.00	1,908.37	0.00	1,908.37
62115 - Contrib to Med,Socins-NP Staff	0.00	394.12	0.00	394.12
62140 - Annual Leave Expense - NO	0.00	643.30	0.00	643.30
62205 - Dependency Allow - GS Staff	0.00	114.17	0.00	114.17
62210 - Contrib to Jt Staff Pens Fd-GS	0.00	2,544.29	0.00	2,544.29
62215 - Contrib. to Medical, social In	0.00	612.22	0.00	612.22
62240 - Annual Leave Expense - GS	0.00	149.87	0.00	149.87
62305 - Dependency Allowances-IP Staff	0.00	4,623.23	0.00	4,623.23
62310 - Contrib to Jt Staff Pens Fd-IP	0.00	68,664.99	0.00	68,664.99
62315 - Contrib. to medical, social in	0.00	2,916.75	0.00	2,916.75
62320 - Mobility, Hardship, Non-remova	0.00	33,514.05	0.00	33,514.05
62330 - Rental Supplements - IP Staff	0.00	93,544.93	0.00	93,544.93
62340 - Annual Leave Expense - IP	0.00	9,494.79	0.00	9,494.79
63315 - Compensatory payments-IP Staff	0.00	5,000.00	0.00	5,000.00
63330 - Ed Grt Incl Trvl&Allow-IP Stf	0.00	25,686.02	0.00	25,686.02
63335 - Home Leave Trvl & Allow-IP Stf	0.00	6,979.81	0.00	6,979.81
63350 - Reimb of Income Tax-IP Staff	0.00	1,052.00	0.00	1,052.00
63530 - Contribution to EOS Benefits	0.00	12,529.74	0.00	12,529.74
63535 - Contribution to Security	0.00	14,383.44	0.00	14,383.44
63540 - Contribution to Training	0.00	3,735.96	0.00	3,735.96
63545 - Contribution to ICT	0.00	5,011.87	0.00	5,011.87

*Choe Aung Tin*



05/09/2017

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Report on the Financial Audit of the UNDP Myanmar DIM project "Rules of Law and Access to Justice" – Project Number 74044 - for the period from 1 January 2016 to 31December 2016.



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Project Id : 00074044 Rule of Law and Access to Just	Period :	Jan-Dec (2016)		
Output # : 00086610 Rule of Law&Access to Justice	Impl. Partner :	02198 United Nations Development P		
	Location :	Myanmar		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
63550 - Contributions to MAIP	0.00	835.37	0.00	835.37
63555 - Contribution to UN JFA	0.00	10,859.10	0.00	10,859.10
63560 - Contributions to Appendix D	0.00	835.37	0.00	835.37
64308 - Appointments-Lump Sum	0.00	19,305.47	0.00	19,305.47
64321 - Reassignment-Ticket Costs	0.00	333.11	0.00	333.11
64322 - Reassignments-Subsistence Allow	0.00	984.30	0.00	984.30
64323 - Reassignments-Lump Sum	0.00	3,351.15	0.00	3,351.15
64324 - Reassignments-Shipments	0.00	1,700.00	0.00	1,700.00
64398 - Direct Project Cost-Staff	0.00	0.00	0.00	0.00
65115 - Contributions to ASHI Reserve	0.00	26,730.20	0.00	26,730.20
65135 - Payroll Mgt Cost Recovery ATLA	0.00	2,371.17	0.00	2,371.17
66105 - Overtime & Night Differential	0.00	108.10	0.00	108.10
71205 - Intl Consultants-Sht Term-Tech	0.00	103,081.75	0.00	103,081.75
71211 - Intl Consult Security Charge	0.00	3,143.82	0.00	3,143.82
71305 - Local Consult-Sht Term-Tech	0.00	1,641.35	0.00	1,641.35
71360 - Local Consult-Security	0.00	69.77	0.00	69.77
71405 - Service Contracts-Individuals	0.00	45,088.98	0.00	45,088.98
71410 - MAIP Premium SC	0.00	96.95	0.00	96.95
71415 - Contribution to Security SC	0.00	1,862.17	0.00	1,862.17
71505 - UN Volunteers-Stipend & Allow	0.00	71,755.28	0.00	71,755.28
71510 - UNV Settling-in-Grant	0.00	1,515.00	0.00	1,515.00
71520 - UNV-Language Allowance	0.00	1,423.33	0.00	1,423.33
71535 - UNV-Medical Insurance	0.00	5,544.56	0.00	5,544.56
71540 - UNV-Global Charges	0.00	2,772.90	0.00	2,772.90
71541 - UNVs-Contribution to security	0.00	3,189.10	0.00	3,189.10
71545 - UNV-Home Leave Travel & Allowa	0.00	227.73	0.00	227.73
71550 - UNV-Resettlement Allowance	0.00	5,693.33	0.00	5,693.33
71590 - UNV Development Effectiveness	0.00	16,510.66	0.00	16,510.66
71605 - Travel Tickets-International	0.00	1,994.68	0.00	1,994.68
71610 - Travel Tickets-Local	0.00	23,388.54	0.00	23,388.54
71615 - Daily Subsistence Allow-Intl	0.00	2,240.51	0.00	2,240.51
71620 - Daily Subsistence Allow-Local	0.00	32,864.53	0.00	32,864.53
71635 - Travel - Other	0.00	916.39	0.00	916.39
72105 - Svc Co-Construction & Engineer	0.00	46,168.00	0.00	46,168.00
72125 - Svc Co-Studies & Research Serv	0.00	17,250.00	0.00	17,250.00
72145 - Svc Co-Training and Educ Serv	327,956.62	1,217,297.48	0.00	1,545,254.10
72205 - Office Machinery	0.00	562.32	0.00	562.32
72210 - Machinery and Equipment	0.00	65.07	0.00	65.07
72220 - Furniture	0.00	365.38	0.00	365.38
72311 - Fuel, petroleum and other oils	0.00	3,040.12	0.00	3,040.12
72405 - Acquisition of Communic Equip	0.00	20,491.06	0.00	20,491.06
72415 - Courier Charges	0.00	2,060.45	0.00	2,060.45
72420 - Land Telephone Charges	0.00	23.61	0.00	23.61
72425 - Mobile Telephone Charges	0.00	350.17	0.00	350.17
72430 - Postage and Pouch	0.00	51.13	0.00	51.13
72435 - E-mail-Subscription	0.00	507.71	0.00	507.71
72440 - Connectivity Charges	0.00	3,509.11	0.00	3,509.11
72445 - Common Services-Communications	0.00	2,244.31	0.00	2,244.31
72505 - Stationery & other Office Supp	0.00	1,636.57	0.00	1,636.57
72510 - Publications	0.00	6,110.02	0.00	6,110.02
72520 - Electronic Media	0.00	14.20	0.00	14.20
72605 - Grants to Instit & other Benef	0.00	19,366.85	0.00	19,366.85
72805 - Acquis of Computer Hardware	0.00	440.45	0.00	440.45
72815 - Inform Technology Supplies	0.00	5,031.71	0.00	5,031.71

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Report on the Financial Audit of the UNDP Myanmar DIM project "Rules of Law and Access to Justice" – Project Number 74044 - for the period from 1 January 2016 to 31December 2016.



UN Development Programme  
Report ID: unglcdp

Combined Delivery Report By Project

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Project Id : 00074044 Rule of Law and Access to Just	Period :	Jan-Dec (2016)		
Output # : 00086610 Rule of Law&Access to Justice	Impl. Partner :	02198 United Nations Development P		
	Location :	Myanmar		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
73104 - Leased Building	0.00	19,032.54	0.00	19,032.54
73105 - Rent	0.00	28.57	0.00	28.57
73120 - Utilities	0.00	53.84	0.00	53.84
73125 - Common Services-Premises	0.00	25,888.50	0.00	25,888.50
73405 - Rental & Maint-Other Office Eq	0.00	945.92	0.00	945.92
73406 - Maintenance of Equipment	0.00	36.62	0.00	36.62
73410 - Maint, Oper of Transport Equip	0.00	326.34	0.00	326.34
73420 - Leased Vehicles	0.00	115.38	0.00	115.38
74210 - Printing and Publications	0.00	3,365.89	0.00	3,365.89
74220 - Translation Costs	0.00	20,033.29	0.00	20,033.29
74225 - Other Media Costs	0.00	179.77	0.00	179.77
74510 - Bank Charges	0.00	226.29	0.00	226.29
74520 - Storage	0.00	483.33	0.00	483.33
74525 - Sundry	0.00	7,856.18	0.00	7,856.18
74598 - Direct Project Costs - GOE	0.00	0.00	0.00	0.00
74599 - UNDP cost recovery chrgs-Bills	0.00	8,098.19	0.00	8,098.19
74710 - Land Transport	0.00	943.19	0.00	943.19
74715 - EDP Operations	0.00	63.00	0.00	63.00
75105 - Facilities & Admin - Implement	0.00	211,269.64	0.00	211,269.64
75705 - Learning costs	0.00	34,678.12	0.00	34,678.12
75706 - Learning - ticket costs	0.00	21,486.30	0.00	21,486.30
75707 - Learning - subsistence allowan	0.00	16,293.83	0.00	16,293.83
76110 - Foreign Exch Translation Loss	0.00	236.67	0.00	236.67
76125 - Realized Loss	0.00	84.07	0.00	84.07
76135 - Realized Gain	0.00	- 96.20	0.00	- 96.20
77305 - Salaries - IP Staff-TA	0.00	34,467.00	0.00	34,467.00
77310 - Post Adjustment - IP Staff-TA	0.00	15,222.92	0.00	15,222.92
77315 - Contrib-Med,SocInsr-IP Staff-TA	0.00	872.22	0.00	872.22
77320 - Assg hardship & mob allow-TA	0.00	2,905.02	0.00	2,905.02
77350 - Rental Supplements-IP Staff-TA	0.00	24,457.06	0.00	24,457.06
77357 - Repat. Grv/Comm Ann Lv-IP-TA	0.00	3,999.10	0.00	3,999.10
77375 - Contrib-Jl Staff Pens Fd-IP-TA	0.00	10,471.98	0.00	10,471.98
77385 - Contribution to Security	0.00	2,111.84	0.00	2,111.84
77386 - Contribution to ICT TA	0.00	745.36	0.00	745.36
77395 - MAIP Premium TA/IP	0.00	124.22	0.00	124.22
77396 - PAYROLL MGT COST RECOVERY	0.00	386.28	0.00	386.28
77397 - Appendix D TA/IP	0.00	124.22	0.00	124.22
77630 - Dep Exp Owned - ITC	0.00	6.91	0.00	6.91
<b>Total for Fund 30000</b>	<b>327,956.62</b>	<b>2,824,134.27</b>	<b>0.00</b>	<b>3,152,090.89</b>
<b>Total for Dept : 42004</b>	<b>327,956.62</b>	<b>3,770,482.19</b>	<b>0.00</b>	<b>4,098,438.81</b>
<b>Dept: 42005 (Myanmar - Energy &amp; Environmnt)</b>				
<b>Fund : 30000 (PROGRAMME COST SHARING)</b>				
74599 - UNDP cost recovery chrgs-Bills	0.00	1,680.00	0.00	1,680.00
75105 - Facilities & Admin - Implement	0.00	117.60	0.00	117.60
<b>Total for Fund 30000</b>	<b>0.00</b>	<b>1,797.60</b>	<b>0.00</b>	<b>1,797.60</b>

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05/09/2017

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Report on the Financial Audit of the UNDP Myanmar DIM project "Rules of Law and Access to Justice" – Project Number 74044 - for the period from 1 January 2016 to 31December 2016.




**UN Development Programme**  
Report ID: unglcdrp


**Combined Delivery Report By Project**

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Project ID : 00074044 Rule of Law and Access to Just Output # : 00086610 Rule of Law&Access to Justice	Period : Impl. Partner : Location :	Jan-Dec (2016) 02198 United Nations Development P Myanmar		
	Govt Exp	UNDP Exp	UN Agencies Exp	Total Exp
<b>Total for Dept : 42005</b>	0.00	1,797.60	0.00	1,797.60
Dept: 42008 (Myanmar - Poverty Reduction)				
Fund : 04000 (Core Programme, UNU Centre)				
71405 - Service Contracts-Individuals	0.00	3.00	0.00	3.00
<b>Total for Fund 04000</b>	0.00	3.00	0.00	3.00
Fund : 30000 (PROGRAMME COST SHARING)				
74525 - Sundry	0.00	177.16	0.00	177.16
75105 - Facilities & Admin - Implement	0.00	12.40	0.00	12.40
<b>Total for Fund 30000</b>	0.00	189.56	0.00	189.56
<b>Total for Dept : 42008</b>	0.00	192.56	0.00	192.56
Dept: 42010 (Myanmar - Finance)				
Fund : 04000 (Core Programms, UNU Centre)				
66105 - Overtime & Night Differential	0.00	13.07	0.00	13.07
<b>Total for Fund 04000</b>	0.00	13.07	0.00	13.07
<b>Total for Dept : 42010</b>	0.00	13.07	0.00	13.07
<b>Total for Output : 00086610</b>	327,956.62	3,772,485.42	0.00	4,100,442.04
<b>Project Total :</b>	327,956.62	3,772,485.42	0.00	4,100,442.04


Signed By:  Date: 9/3/17


Signed By: Emma Morley Date: \_\_\_\_\_



05/09/2017

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Report on the Financial Audit of the UNDP Myanmar DIM project "Rules of Law and Access to Justice" – Project Number 74044 - for the period from 1 January 2016 to 31December 2016.



**Combined Delivery Report By Project**

UN Development Programme  
Report ID: unglcdp

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**Selection Criteria :**

Business Unit : MMR10  
Period : Jan-Dec (2016)  
Selected Project Id : 00074044  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : ALL

Project Id : ALL Output # : ALL	Period : Jan-Dec (2016)			Total Exp
	Govt Exp	UNDP Exp	UN Agencies Exp	
42004 - Myanmar - Dem. Governance	327,956.62	3,770,482.19	0.00	4,098,438.81
42005 - Myanmar - Energy & Environmt	0.00	1,797.60	0.00	1,797.60
42008 - Myanmar - Poverty Reduction	0.00	192.56	0.00	192.56
42010 - Myanmar - Finance	0.00	13.07	0.00	13.07

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Report on the Financial Audit of the UNDP Myanmar DIM project "Rules of Law and Access to Justice" – Project Number 74044 - for the period from 1 January 2016 to 31December 2016.



UN Development Programme  
Report ID: unglodrp

Combined Delivery Report By Project

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Funds Utilization

Selection Criteria :

Business Unit : MMR10  
Period : Jan-Dec (2016)  
Selected Project Id : 00074044  
Selected Fund Code : ALL  
Selected Dept. IDs : ALL  
Selected Outputs : ALL

Project/Award: 00074044 Rule of Law and Access to Just

Period : As at Dec 31, 2016

Output #	Impl. Partner :02198 United Nations Development P	UNDP AMOUNT
Outstanding NEX advances		0.00
Undepreciated Fixed Assets		13,359.54
Inventory		0.00
Prepayments		0.00
Commitments		59,484.33

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05/09/2017

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Report on the Financial Audit of the UNDP Myanmar DIM project "Rules of Law and Access to Justice" – Project Number 74044 - for the period from 1 January 2016 to 31December 2016.

**II.6 The List of Asset as of 31 Dec.16 (\$ 13,359)**

Business Unit	Operating Asset ID	Profile ID	Description	TAG Number	Serial Number	Model	Location	Acquisition Date	Service Date	Cont. USD	Net Book Value	Quantity	Department	Impl Agmt	Donor	Project
MMR10	1064	ITCS	Canon IR advance C230 Color C	P3/AG/1130/72	L*CL110B		MMR10/PHLS	3/31/2014	5/31/2014	9,400.00	6,706.67	1	42004	1981	12	86610
MMR10	1094	ITCS	Photocopier R1024F	P3/7G/140/71	D8620066		MMR10/TALIN	5/15/2014	6/15/2014	1,600.00	1,223.75	1	42004	1981	12	86610
MMR10	1099	ITCL	LENOVO THINKPAD X230/MOTEBCKK	MMR10/13/37	RSWXBHL		MMR10/ACT	4/30/2013	4/30/2013	190.4	69.27	0.08	42004	1981	12	86610
MMR10	1103	ITCL	NIKON D700 CAMERA WITH LENS	MMR10/11/34		2459778	MMR/COMUHI	5/13/2011	9/13/2011	250.88	83.63	0.08	42004	1981	12	86610
MMR10	1121	MTRVA	Toyota Land Cruiser 5M	70/8/75	1H0049323		MMR10/VBN	11/1/2005	11/1/2005	1,721.51	119.55	0.0725	42004	1981	12	86610
MMR10	1123	MTRVA	Toyota Hilux D-Cab	70/8/78	MDFR2201000103169		MMR/STWVE	6/6/2006	6/6/2006	1,769.00	208.84	0.0725	42004	1981	12	86610
MMR10	1124	MTRVA	Toyota Hilux D-Cab	70/8/79	MDFR2201000103433		MMR10/MAWL	6/6/2006	6/6/2006	1,769.00	208.84	0.0725	42004	1981	12	86610
MMR10	1125	MTRVA	Toyota Hilux D-Cab	70/8/74	MDFR2201000103996		MMR10/MKN	6/6/2006	6/6/2006	1,769.00	208.84	0.0725	42004	1981	12	86610
MMR10	1143	ITCS	COPIER MULTIFUNCTIONAL SHARP	70/8/74	MDFR2201000103672		MMR10/MKN	6/6/2006	6/6/2006	1,769.00	208.84	0.0725	42004	1981	12	86610
MMR10	1150	HRMEL	A Diesel generators	DCGU/VR/0171	507-4968		MMR10/VHOU	8/20/2010	8/20/2010	179.30	0	0.1025	42004	1981	12	86610
MMR10	1152	ITCL	Satelite receivers-UNIP/SIawe	MMR10/15/149	FGWFE42EWWP04686		MMR/STWVE	9/11/2015	9/11/2015	1,204.38	1,124.09	0.1028	42004	1981	12	86610
MMR10	1163	ITCL	2.7GHz Dual-Core Intel Core I5	MMR10/15/170	15223		MMR/STWVE	10/27/2015	10/27/2015	307.5	288.28	0.1025	42004	1981	12	86610
MMR10	1164	ITCL	2.7GHz Dual-Core Intel Core I5	MMR10/16/201	CGDWDQCFPH8		MMR/COMUHI	1/18/2016	1/18/2016	201.06	175.93	0.1025	42004	1981	12	86610
MMR10	1185	ITCL3	A Camera	MMR10/16/202	CGDWDQCFPH6		MMR/COMUHI	1/18/2016	1/18/2016	201.06	175.93	0.1025	42004	1981	12	86610
MMR10	1188	ITCL3	Camera 3 Mos	MMR10/16/170	852491	490040	MMR/COMUHI	12/23/2016	12/23/2016	663.68	656.77	0.17	42004	1981	110	86610
										1,890.00	1,870.31	1	42004	1981	12	86610

Project Type: All Profile ID: 1500 As of Date: 12/31/2016



*Chetiphee*

05/09/2017

**Cho Cho Aung Tin**  
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Partner, Certified Public Accountants (Myanmar)

*for*  
**Thiha Naing**  
Admin Associate  
UNDP, Myanmar  
3/8/17