

# Open Budget Survey 2019

Questionnaire

Myanmar

April 2020

# Country Questionnaire: Myanmar

PBS-1. What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

FY 2018-19

Source:

The government does not publish the Pre-Budget Statement to the public. Instead, the government draws Medium Term Fiscal Framework (MTTF) for the upcoming three years.

2018-2019 Fiscal Year Budget Information

Myanmar's Budget Transparency, page 7: [https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget_0.pdf)

Comment:

As Myanmar's new fiscal year starts from October 1 to September 30, the fiscal year to be accessed in this survey is FY 2018-19. Myanmar adopted The Medium Term Fiscal Framework since FY 2015-16 that develops budgeting from previous years and projections for upcoming three fiscal years.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-2. When is the PBS made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for a PBS to be considered publicly available, it must be made available to the public one month before the Executive's Budget Proposal is submitted to the legislature for consideration. If the PBS is not released to the public at least one month before the Executive's Budget Proposal is submitted to the legislature for consideration, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the PBS.*

Answer:

d. The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Source:

The government does not publish the Pre-Budget Statement to the public. Instead, the government draws Medium Term Fiscal Framework (MTTF) for the upcoming three years.

2018-2019 Fiscal Year Budget Information

Myanmar's Budget Transparency, page 7: [https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget_0.pdf)

Medium Term Fiscal Framework MTTF, 2016-2017 Fiscal Year Budget Information

Page 10:

<https://spectrumsdkn.org/en/home/economic-justice/budget-transparency/208-myanmar-s-second-citizen-s-budget-for-2016-2017>

Comment:

Myanmar adopted the Medium Term Fiscal Framework since FY 2015-16 that develops budget from both previous years and projections for upcoming three fiscal years.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

PBS-3a. If the PBS is published, what is the date of publication of the PBS?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

Source:

The government does not publish the Pre-Budget Statement to the public. Instead, the government draws Medium Term Fiscal Framework (MTTF) for the upcoming three years.

2018-2019 Fiscal Year Budget Information

Myanmar's Budget Transparency, page 7: [https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget_0.pdf)

Medium Term Fiscal Framework MTTF, 2016-2017 Fiscal Year Budget Information

Page 10:

<https://spectrumsdkn.org/en/home/economic-justice/budget-transparency/208-myanmar-s-second-citizen-s-budget-for-2016-2017>

Comment:

Myanmar adopted the Medium Term Fiscal Framework since FY 2015-16 that develops budget from both previous years and projections for upcoming three fiscal years.

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

PBS-3b. In the box below, please explain how you determined the date of publication of the PBS.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

n/a

Source:

The government does not publish the Pre-Budget Statement to the public. Instead, the government draws Medium Term Fiscal Framework (MTTF) for the upcoming three years.

2018-2019 Fiscal Year Budget Information

Myanmar's Budget Transparency, page 7: [https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget_0.pdf)

Medium Term Fiscal Framework MTTF, 2016-2017 Fiscal Year Budget Information

Page 10:

<https://spectrumsdkn.org/en/home/economic-justice/budget-transparency/208-myanmar-s-second-citizen-s-budget-for-2016-2017>

Comment:

Myanmar adopted the Medium Term Fiscal Framework since FY 2015-16 that develops budget from both previous years and projections for upcoming three fiscal years.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

PBS-4. If the PBS is published, what is the URL or weblink of the PBS?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

Source:

The government does not publish the Pre-Budget Statement to the public. Instead, the government draws Medium Term Fiscal Framework (MTTF) for the upcoming three years.

2018-2019 Fiscal Year Budget Information

Myanmar's Budget Transparency, page 7: [https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget_0.pdf)

Medium Term Fiscal Framework MTTF, 2016-2017 Fiscal Year Budget Information

Page 10:

<https://spectrumsdkn.org/en/home/economic-justice/budget-transparency/208-myanmar-s-second-citizen-s-budget-for-2016-2017>

Comment:

Myanmar adopted the Medium Term Fiscal Framework since FY 2015-16 that develops budget from both previous years and projections for upcoming three fiscal years.

Peer Reviewer  
Opinion:

Government Reviewer  
Opinion:

PBS-5. If the PBS is published, are the numerical data contained in the PBS available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the PBS is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

d. Not applicable

Source:

The government does not publish the Pre-Budget Statement to the public. Instead, the government draws Medium Term Fiscal Framework (MTTF) for the upcoming three years.

2018-2019 Fiscal Year Budget Information

Myanmar's Budget Transparency, page 7: [https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget_0.pdf)

Medium Term Fiscal Framework MTTF, 2016-2017 Fiscal Year Budget Information

Page 10:

<https://spectrumsdkn.org/en/home/economic-justice/budget-transparency/208-myanmar-s-second-citizen-s-budget-for-2016-2017>

Comment:

Myanmar adopted the Medium Term Fiscal Framework since FY 2015-16 that develops budget from both previous years and projections for upcoming three fiscal years.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

PBS-6a. If the PBS is not publicly available, is it still produced?

*If the PBS is not considered publicly available under the OBS methodology (and thus the answer to Question PBS-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question PBS-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

c. Produced for internal purposes/use only

Source:

In 2017-2018 Fiscal Year, Ministry of Planning and Finance, Budget Department has produced six out of eight key budget documents (EBP, EB, CB, IYRs, MYR and YER) to the public in effort towards budget transparency through the ministry's website and in hard copies.

2018-2019 Fiscal Year Budget Information, Myanmar's Budget Transparency, page 7:

[https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget_0.pdf)

Medium Term Fiscal Framework MTF, 2016-2017 Fiscal Year Budget Information

Page 10:

<https://spectrumsdkn.org/en/home/economic-justice/budget-transparency/208-myanmar-s-second-citizen-s-budget-for-2016-2017>

Comment:

Myanmar adopted the Medium Term Fiscal Framework since FY 2015-16 that develops budget from both previous years and projections for upcoming three fiscal years.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

PBS-6b. If you selected option "c" or "d" in question PBS-6a, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."*

Answer:

Myanmar adopted Medium Term Fiscal Framework (MTFF) since FY 2015-16 that develops budget from both previous years and projections for upcoming three fiscal years.

Source:

In 2017-2018 Fiscal Year, Ministry of Planning and Finance, Budget Department has produced six out of eight key budget documents (EBP, EB, CB, IYRs, MYR and YER) to the public in effort towards budget transparency through the ministry's website and in hard copies.

2018-2019 Fiscal Year Budget Information, Myanmar's Budget Transparency, page 7:  
[https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget_0.pdf)

Medium Term Fiscal Framework MTFF, 2016-2017 Fiscal Year Budget Information  
Page 10:  
<https://spectrumsdkn.org/en/home/economic-justice/budget-transparency/208-myanmar-s-second-citizen-s-budget-for-2016-2017>

Comment:  
Myanmar adopted the Medium Term Fiscal Framework since FY 2015-16 that develops budget from both previous years and projections for upcoming three fiscal years.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

PBS-7. If the PBS is produced, please write the full title of the PBS.

*For example, a title for the Pre-Budget Statement could be "Proposed 2019 State Budget" or "Guidelines for the Preparation of Annual Plan and Budget for 2018/19."*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:  
n/a

Source:  
In 2017-2018 Fiscal Year, Ministry of Planning and Finance, Budget Department has produced six out of eight key budget documents (EBP, EB, CB, IYRs, MYR and YER) to the public in effort towards budget transparency through the ministry's website and in hard copies.  
2018-2019 Fiscal Year Budget Information, Myanmar's Budget Transparency, page 7:  
[https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget_0.pdf)

Medium Term Fiscal Framework MTFF, 2016-2017 Fiscal Year Budget Information  
Page 10:  
<https://spectrumsdkn.org/en/home/economic-justice/budget-transparency/208-myanmar-s-second-citizen-s-budget-for-2016-2017>

Comment:  
Myanmar adopted the Medium Term Fiscal Framework since FY 2015-16 that develops budget from both previous years and projections for upcoming three fiscal years.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

PBS-8. Is there a "citizens version" of the PBS?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:  
b. No

Source:  
Myanmar only produces Citizen's Budget of Enacted Budget to date.  
2018-2019 Fiscal Year Budget Information  
Myanmar's Budget Transparency, page 7:  
[https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget_0.pdf)

Comment:  
Citizens version of the Pre-Budget Statement is not produced. Myanmar only produces Citizen's Budget of enacted budget for each fiscal year since FY 2015-2016.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

EBP-1a. What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:  
FY 2018-19

Source:  
Plan for bridging fiscal year gap  
<http://www.president-office.gov.mm/en/?q=briefing-room/news/2018/01/10/id-8293>

Comment:  
Myanmar changed its Fiscal Year from 1 April to 31 March to 1 October to 30 September in 2018.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

EBP-1b. When is the EBP submitted to the legislature for consideration?

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:  
23/07/2018

Source:  
On the first day meeting of 2nd Pyidaungsu Hluttaw's 9th regular session, minister of Planning and Finance on behalf of the government body submitted FY 2018-19 union budget bill draft  
[https://pyidaungsu.hluttaw.mm/uploads/pdf/nzDZF4\\_RCD\(D\)-09TH-1D-20180723.pdf](https://pyidaungsu.hluttaw.mm/uploads/pdf/nzDZF4_RCD(D)-09TH-1D-20180723.pdf)

Comment:  
In the citizen's Budget of FY 2018-19, in preface section, U Soe Win, union minister of planning and finance elaborates the process of amending union budget of FY 2018-19.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

EBP-2. When is the EBP made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an EBP to be considered publicly available, it must be made available to the public while the legislature is still considering it and before the legislature approves (enacts) it. If the EBP is not released to the public before the legislature approves it, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EBP.*

*The OBS definition of an Executive's Budget Proposal is a document(s) that (i) the executive submits to the legislature as a formal part of the budget approval process and (ii) the legislature either approves or on which it approves proposed amendments.*

*The OBS will treat the Executive's Budget Proposal as "Not Produced," in the following cases:*

- *The executive does not submit the draft budget to the legislature; or*
- *The legislature receives the draft budget but does not approve it or does not approve recommendations on the draft budget;*
- *The legislature rejects the draft budget submitted by the executive, but the executive implements it without legislative approval; or*
- *There is no legislature, or the legislature has been dissolved.*

Answer:

b. At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature

Source:

2018-2019 Fiscal Year Union Budget and 2018-2019 Fiscal Year Union Budget Bill

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

Comment:

Option b. is chosen as the EBP is made publicly available 60 days in advance of the budget year. The EBP of FY 2018-2019 was uploaded to Ministry of Planning and Finance's website altogether with supporting documents such as MoPF minister's speech, budget summary, budget brief, financial commission recommendations and SEEs commercial status. The EBP of FY 2018-19 presents union's current and capital revenue and expenditure in summary and estimate revenue and expenditure of each organization and ministry, operating expenditures linked to foreign grant and foreign loan on page 2-55 in tables and budget bill. The budget summary is presented on page 1, and 2018-19 FY Union budget bill is presented on page 56-93.

Peer Reviewer  
Opinion: Agree

Comments: EPB is made publicly on 2 August 2018 on MOPF website.

Government Reviewer  
Opinion: Agree

IBP Comment

The response of B is confirmed for this question, even given the new publication date of July 25, 2018, as suggested by the government reviewer (as this is just over two months before the start of the fiscal year on October 1, 2018).

EBP-3a. If the EBP is published, what is the date of publication of the EBP?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.

Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.

In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer:  
25/07/2018

Source:  
The union government has published executive budget proposal and supporting documents on Ministry of Planning and Finance website under Budget Department column.  
2018-2019 Fiscal Year Union Budget and 2018-2019 Fiscal Year Budget Bill  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

Comment:  
The EBP of FY 2018-2019 was uploaded to Ministry of Planning and Finance's website altogether with supporting documents such as MoPF minister's speech, budget summary, budget brief, financial commission recommendations and SEEs commercial status. The EBP of FY 2018-19 presents union's current and capital revenue and expenditure in summary and estimate revenue and expenditure of each organization and ministry, operating expenditures linked to foreign grant and foreign loan on page 2-55 in tables and budget bill.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer: 25/7/2018  
Comments: The date of the publication of 2018-2019 Fiscal Year Executive's Budget Proposal is 25/07/2018 as a news.  
<https://www.mopf.gov.mm/my/blog/47/143/1814> [https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

Researcher Response  
It said the publication date is July 25, 2018 on the Ministry of Planning and Finance's website.

IBP Comment  
The response for this question is revised from 02/08/2018 to 25/7/2018, confirming the response of the government reviewer.

EBP-3b. In the box below, please explain how you determined the date of publication of the EBP.

If the document is not published at all, researchers should mark this question "n/a."

Answer:  
The EBP for FY 2018-19 was uploaded to the Ministry of Planning and Finance's website on August 2, 2018.  
The researcher use `javascript:alert(document.lastModified)` to track the date of publication of the EBP.

Source:  
The union government has published executive budget proposal and supporting documents on Ministry of Planning and Finance website under Budget Department column.  
2018-2019 Fiscal Year Union Budget and 2018-2019 Fiscal Year Budget Bill  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

Comment:  
The EBP for FY 2018-2019 was uploaded to Ministry of Planning and Finance's website altogether with supporting documents such as MoPF minister's speech, budget summary, budget brief, financial commission recommendations and SEEs commercial status.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree

Suggested Answer: 25/7/2019

Comments: The date of the publication of 2018-2019 Fiscal Year Executive's Budget Proposal is 25/07/2018 as a news.

<https://www.mopf.gov.mm/my/blog/47/143/1814> [https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

#### Researcher Response

It is weird that the link ([https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)) I have kept says the publication date is August 2, 2018 and on the website and the link (the same) provided by GR ([https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)) says July 25, 2018. It is true that on the Ministry of Planning and Finance website news say July 25, 2018.

EBP-4. If the EBP is published, what is the URL or weblink of the EBP?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

*In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.*

#### Answer:

[https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

#### Source:

The union government has published executive budget proposal and supporting documents on Ministry of Planning and Finance website under Budget Department column.

FY 2018-19 Executive Budget Proposal

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

FY 2018-19 Budget Summary Book

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_Budget%20Summary%20Book%201.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_Budget%20Summary%20Book%201.pdf)

FY 2018-19 Minister of Planning and Finance Speech

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_MOPF%20Minister%20Budget%20Speech.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_MOPF%20Minister%20Budget%20Speech.pdf)

FY 2018-19 State-owned Economic Enterprises' profit and loss

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019\\_SEEs%20Commercial.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019_SEEs%20Commercial.pdf)

FY 2018-19 Budget Commission's recommendations

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_Financial%20Commission%20Recommendation.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_Financial%20Commission%20Recommendation.pdf)

FY 2018-19 Budget Brief

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_Budget%20Brief.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_Budget%20Brief.pdf)

#### Comment:

The union government has published executive budget proposal and supporting documents on Ministry of Planning and Finance website under Budget Department column.

#### Peer Reviewer

Opinion: Agree

#### Government Reviewer

Opinion: Disagree

Suggested Answer: <https://www.mopf.gov.mm/my/blog/47/143/1814> [https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

Comments: 2018-2019 Fiscal Year Executive Budget Proposal and Supporting Documents <https://www.mopf.gov.mm/my/blog/47/143/1814> 2018-2019 Fiscal Year Executive Budget Proposal [https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf) 2018-2019 Fiscal Year Budget Summary Book

[https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY\\_Budget%20Summary%20Book%201.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY_Budget%20Summary%20Book%201.pdf) 2018-2019 Fiscal Year Financial

Commission's Recommendations [https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY\\_Financial%20Commission%20Recommendation.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY_Financial%20Commission%20Recommendation.pdf)

2018-2019 Fiscal Year Minister of Planning and Finance Speech

[https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY\\_MOPF%20Minister%20Budget%20Speech.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY_MOPF%20Minister%20Budget%20Speech.pdf) 2018-2019 Fiscal Year State

Economic Enterprises' profit and loss [https://www.mopf.gov.mm/sites/default/files/2018-2019\\_SEEs%20Commercial.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019_SEEs%20Commercial.pdf) 2018-2019 Fiscal Year

Budget Brief [https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY\\_Budget%20Brief\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY_Budget%20Brief_0.pdf)

#### IBP Comment

The government reviewer's response is confirmed and the links are updated.

EBP-5. If the EBP is published, are the numerical data contained in the EBP or its supporting documents available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.*

*Option "d" applies if the EBP is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

c. No

Source:

As the FY 2018-19 EBP is not published in a machine readable format as it is only available only in PDF format.

2018-2019 Fiscal Year Union Budget and 2018-2019 Fiscal Year Union Budget Bill

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

Comment:

Option c. No is chosen as PDF format is not machine readable format and FY 2018-19 executive budget proposal is made available only in PDF format on Ministry of Planning and Finance's website.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: <https://www.mopf.gov.mm/my/blog/47/143/1814> 2018-2019 Fiscal Year Union Budget and Union Budget Bill

[https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

EBP-6a. If the EBP is not publicly available, is it still produced?

*If the EBP is not considered publicly available under the OBS methodology (and thus the answer to Question EBP-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EBP-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

As the EBP for FY 2018-19 is made publicly available through below website of Ministry of Planning and Finance.

2018-2019 Fiscal Year Union Budget and 2018-2019 Fiscal Year Union Budget Bill

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

Comment:

Option e. is chosen as FY 2018-19 Executive Budget Proposal was made publicly available on the Ministry of Planning and Finance's website on August 2, 2018 with its supporting documents such as MoPF minister's speech, budget summary, budget brief, financial commission

recommendations and SEEs commercial status.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Comments: 2018-2019 Fiscal Year Executive Budget Proposal was made publicly available on the Ministry of Planning and Finance's website on 25 July 2018. [https://www.mopf.gov.mm/my/blog/47/143/1814 2018-2019 Fiscal Year Executive Budget Proposal](https://www.mopf.gov.mm/my/blog/47/143/1814%202018-2019%20Fiscal%20Year%20Executive%20Budget%20Proposal)  
[https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

EBP-6b. If you selected option "c" or "d" in question EBP-6a, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question EBP-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer  
Opinion:

Government Reviewer  
Opinion:

EBP-7. If the EBP is produced, please write the full title of the EBP.

*For example, a title for the Executive's Budget Proposal could be "Draft Estimates of Revenue and Expenditure for BY 2018-19, produced by the Ministry of Finance, Planning and Economic Development."*

*If there are any supporting documents to the EBP, please enter their full titles in the comment box below.*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

2018-2019 Fiscal Year Union Budget and 2018-2019 Fiscal Year Union Budget Bill

Source:

The government uploaded FY 2018-19 Executive Budget Proposal to Ministry of Planning and Finance's website on August 2, 2018. Moreover, supporting documents of EBP were also uploaded on the website.

2018-2019 Fiscal Year Union Budget and 2018-2019 Fiscal Year Union Budget Bill

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

Comment:

FY 2018-19 Executive Budget Proposal was made publicly available on the Ministry of Planning and Finance website on August 2, 2018 with its supporting documents such as MoPF minister's speech, budget summary, budget brief, financial commission recommendations and status of SEEs commercial activities.

Peer Reviewer  
Opinion: Agree

Comments: Union Budget Estimates for 2018-19 Fiscal Year and Union Budget Bill for 2018-19 Fiscal Year

Government Reviewer

Opinion: Agree

Comments: 2018-2019 Fiscal Year Executive Budget Proposal was made publicly available on the Ministry of Planning and Finance's website on 25 July 2018. <https://www.mopf.gov.mm/my/blog/47/143/1814> 2018-2019 Fiscal Year Executive Budget Proposal [https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

EBP-8. Is there a "citizens version" of the EBP?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets>.*

Answer:

b. No

Source:

The citizens version of the EBP is not produced though other supporting documents such as budget in brief and budget summary were published.

FY 2018-19 Budget Summary Book

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_Budget%20Summary%20Book%201.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_Budget%20Summary%20Book%201.pdf)

FY 2018-19 Budget Brief

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_Budget%20Brief.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_Budget%20Brief.pdf)

Comment:

The answer b. No was chosen as the government does not usually produce citizens versions of EPB. Yet it produces a separate version of Citizen's Budget book constantly since FY 2015. Supporting documents such as budget summary book, budget brief and minister of planning and finance's, commercial status of State-owned economic enterprises and budget commission recommendations were uploaded to minister of planning and finance's website.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: 2018-2019 Fiscal Year Budget Summary Book [https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY\\_Budget%20Summary%20Book%201.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY_Budget%20Summary%20Book%201.pdf) 2018-2019 Fiscal Year Budget Brief [https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY\\_Budget%20Brief\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY_Budget%20Brief_0.pdf)

EB-1a. What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

FY 2018-19

Source:

FY 2018-19 Budget was signed and approved by the President on September 21, 2018 after the Pyidaungsu Hluttaw approved the budget bill on September 13, 2018.

2018-2019 Fiscal Year Union Budget Law

<https://pyidaungsu.hluttaw.mm/laws/lawno302192018>

At the preface of FY 2018-19 Citizen's Budget, it is briefly explained by Union Minister. Citizen's Budget of FY 2018-19

[https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget_0.pdf)

Comment:

As Myanmar's new Fiscal Year starts from October 1 to 30 September, the document to be assessed is enacted budget of FY 2018-19.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1b. When was the EB approved (enacted) by the legislature?

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

13/09/2018

Source:

The Pyidaungsu Hluttaw approved the the enacted budget for FY 2018-19 on September 13, 2018, the 21st day of second Pyidaungsu Hluttaw's ninth regular session.

<https://pyidaungsu.hluttaw.mm/news/1602-news1392018>

Comment:

The budget bill was approved by Pyidaungsu Hluttaw after receiving approval from Financial Commission at the meeting section number (2/2018) held on 13-07-2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-2. When is the EB made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an EB to be considered publicly available, it must be made available to the public three months after the budget is approved by the legislature. If the EB is not released to the public at least three months after the budget is approved by the legislature, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the EB.*

Answer:

a. Two weeks or less after the budget has been enacted

Source:

The document was uploaded on September 21, 2018 Pyidaungsu Hluttaw's website on and made publicly available.

2018-2019 Fiscal Year Union Budget Law

<https://pyidaungsu.hluttaw.mm/laws/lawno302192018>

Comment:

Option a. Two weeks or less after the budget has been enacted is chosen as the enacted budget was uploaded on the Pyidaungsu Hluttaw's website

on September 21, 2018 after the bill was approved on September 13, 2018 by the legislature.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: Page 9 of the News Light of Myanmar available at <https://www.moi.gov.mm/npe/sites/default/files/newspaper-journal/2018/09/22/mal%2022.9.18.pdf>

EB-3a. If the EB is published, what is the date of publication of the EB?

*Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:  
21/09/2018

Source:  
The document was uploaded on September 21, 2018 Pyidaungsu Hluttaw's website on and made publicly available.  
<https://pyidaungsu.hluttaw.mm/laws/lawno302192018>

Comment:  
The researcher refers to the date on the Pyidaungsu Hluttaw's website as the publishing date. The approval date of enacted budget is re-mentioned Citizen's Budget of FY 2018-19 in the first passage of preface by U Soe Win, Union Minister of Planning and Finance Ministry.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

EB-3b. In the box below, please explain how you determined the date of publication of the EB.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:  
The EB budget was uploaded on the Pyidaungsu Hluttaw's website page with FY 2018-2019 Union Budget Law with a date of September 21, 2018 as Pyidaungsu Hluttaw's Law No 30.

The researcher refers to the date on the Pyidaungsu Hluttaw's website as the publishing date. The approval date of enacted budget is re-mentioned Citizen's Budget of FY 2018-19 in the first passage of preface by U Soe Win, Union Minister of Planning and Finance Ministry.

Source:  
2018-2019 Fiscal Year Union Budget Law  
<https://pyidaungsu.hluttaw.mm/laws/lawno302192018>

Comment:  
The researcher refers to the date on the Pyidaungsu Hluttaw's website as the publishing date. The approval date of enacted budget is re-mentioned Citizen's Budget of FY 2018-19 in the first passage of preface by U Soe Win, Union Minister of Planning and Finance Ministry.

Peer Reviewer  
Opinion: Agree  
Comments: Publishing date is part of URL structure. It also can be found on source page.

Government Reviewer  
Opinion: Agree

EB-4. If the EB is published, what is the URL or weblink of the EB?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:  
<https://pyidaungsu.hluttaw.mm/laws/lawno302192018>

Source:  
The Pyidaungsu Law No. 30/2018 is FY 2018-19 Union Budget Law.  
2018-2019 Fiscal Year Union Budget Law  
<https://pyidaungsu.hluttaw.mm/second-laws>

Comment:  
The union budget law of FY 2018-19 is available at (<https://pyidaungsu.hluttaw.mm/laws/lawno302192018>) since it was uploaded on September 21, 2018. The EB presents union's revenue and expenditure, loans and foreign aids, state-owned economic enterprises both run by Union Budget Funds and outside of it, contingency fund, foreign aid and Myanmar Central Bank with tables.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: 2018-2019 Fiscal Year Union Budget Law <http://www.mlis.gov.mm/lsScPop.do?lawordListId=8375>

Researcher Response  
Yes. I agree. The document provided by GR is summary of what the Union Parliament approved budget for FY 2018-19, a supporting document of EBP.

EB-5. If the EB is published, are the numerical data contained in the EB available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the EB is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:  
c. No

Source:  
The FY 2018-19 Enacted Budget is made publicly available on the Pyidaungsu Hluttaw. The document is only available in PDF format.  
2018-2019 Fiscal Year Union Budget Law  
<https://pyidaungsu.hluttaw.mm/laws/lawno302192018>

Comment:  
As the FY 2018-19 Enacted Budget is only available in PDF format on the Pyidaungsu Hluttaw's website, option c. No is chosen for PDF format not a machine readable format.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: 2018-2019 Fiscal Year Union Budget Law <http://www.mlis.gov.mm/lscPop.do?lawordListId=8375>

EB-6a. If the EB is not publicly available, is it still produced?

*If the EB is not considered publicly available under the OBS methodology (and thus the answer to Question EB-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question EB-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

The document was uploaded to September 21, 2018 Pyidaungsu Hluttaw's website on and made publicly available.

2018-2019 Fiscal Year Union Budget Law

<https://pyidaungsu.hluttaw.mm/laws/lawno302192018>

Comment:

The researcher refers to the date on the Pyidaungsu Hluttaw's website as the publishing date. The approval date of enacted budget is mentioned Citizen's Budget of FY 2018-19 in the first passage of Preface by U Soe Win, Union Minister of Planning and Finance Ministry.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: 2018-2019 Fiscal Year Union Budget Law <http://www.mlis.gov.mm/lscPop.do?lawordListId=8375>

EB-6b. If you selected option "c" or "d" in question EB-6a, please specify how you determined whether the EB was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question EB-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer  
Opinion:

Government Reviewer  
Opinion:

EB-7. If the EB is produced, please write the full title of the EB.

*For example, a title for the Enacted Budget could be "Appropriation Act n. 10 of 2018."*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

2018-2019 Fiscal Year Union Budget Law

Source:

The document was uploaded to September 21, 2018 Pyidaungsu Hluttaw's website on and made publicly available.

2018-2019 Fiscal Year Union Budget Law

<https://pyidaungsu.hluttaw.mm/laws/lawno302192018>

Comment:

The enacted budget of FY 2018-19 was uploaded to the Pyidaungsu Hluttaw's website on September 21, 2018 after the bill was approved on September 13, 2018 by the legislature.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: 2018-2019 Fiscal Year Union Budget Law <http://www.mlis.gov.mm/IsScPop.do?lawordListId=8375>

EB-8. Is there a "citizens version" of the EB?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

The government has been producing budget documents in attempt towards transparency, six out of eight key budget documents are published and uploaded to the Ministry of Planning and Finance's website. Yet, the citizens version of EB is not produced to date.

Page7: [https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget_0.pdf)

Comment:

Myanmar has produced citizens version of EB since FY 2015-16. Citizen's Budget documents have been produced for four consecutive years since FY 2015-16 at union level. It was late as it does not meet the OBS requirement that it needs to go public three months after the enacted budget was released. And December 30 is still more than three months after the budget was enacted, so we would need to score this as 'b' (the CB has the same timeliness criteria as the document to which it refers).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-1. What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire?

Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer:

FY 2018-19 FY 2018-19

Source:

As Myanmar's new fiscal year starts from September 1 to October 30, the fiscal year of the Citizen's Budget evaluated in this Open Budget Survey is FY 2018-19.

Preface by Union Minister of Planning and Finance, 2018-2019 Fiscal Year, Budget Information

[https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget_0.pdf)

Comment:

The government has subsequently published Citizen's Budget since FY 2015-16. The Citizen's Budget presents government fiscal policy and macro-economic overview and revenues and expenditures of each organization and ministry.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2a. For the fiscal year indicated in CB-1, what is the public availability status of the CB?

If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document (Executive's Budget Proposal or Enacted Budget) you are referring to, and – in the same comment box – which other Citizens Budget is produced and its public availability status.

Remember that publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified by the OBS methodology and that all citizens are able to obtain free of charge. This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.

Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology

Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.

Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.

Option "d" applies if the document is not produced at all.

Option "e" applies if the document is publicly available.

Answer:

a. Produced but made available online to the public too late (published after the acceptable time frame)

Source:

The Citizen's Budget of FY 2018-19 was made publicly available Ministry of Planning and Finance's website on December 30, 2018.

2018-2019 Fiscal Year Budget Information

[https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget_0.pdf)

Comment:

Myanmar government has published Citizen's Budget for four consecutive years since FY 2015-16. The CB is published late which is supposed to be three months after the EB was released. The CB of 2018-2019 FY is available at below link: [https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget_0.pdf)

Peer Reviewer

Opinion: Agree

Comments: It was actually uploaded on the MOPF website on January 9, 2019.

Government Reviewer  
Opinion: Agree

CB-2b. If you selected option "c" or "d" in question CB-2a, please specify how you determined whether the CB was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question CB-2a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer  
Opinion: Agree  
Comments: n/a

Government Reviewer  
Opinion: Agree

CB-3a. If the CB is published, what is the date of publication of the CB?

*Note that the date of publication is not necessarily the same date that is printed on the document. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

*If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its dates of publication.*

Answer:  
30/12/2018

Source:  
The government uploaded the Citizen's Budget of FY 2018-19 on Ministry of Planning and Finance on December 30, 2018.  
2018-2019 Fiscal Year Budget Information  
[https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget_0.pdf)

This is considered published late, as it is more than three months after the budget was enacted on September 13, 2018.

Comment:  
The government has constantly published Citizen's Budget since FY 2015-16. The Citizen's Budget presents government fiscal policy and macro-economic overview and revenues and expenditures of each organization and ministry. Though the website of MoPF claims the CB of FY 2018-19 was published on December 30, 2018, when tracked with javascript, it shows the publication date is January 8, 2019.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree  
Suggested Answer: 30/12/2018  
Comments: 2018-2019 Fiscal Year Citizen's Budget <https://www.mopf.gov.mm/my/blog/47/143/2970>

Researcher Response

December 30, 2018 is the FY 2018-2019 CB uploaded date on the Ministry of Planning and Finance website.

CB-3b. In the box below, please explain how you determined the date of publication of the CB.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

The government uploaded the Citizens Budget of FY 2018-19 to Ministry of Planning and Finance's website on December 30, 2018.

Source:

Under Budget Reports, the Citizens Budget of FY 2018-19 was made publicly available on December 30, 2018.

URL to the budget reports:

<https://www.mopf.gov.mm/my/page/finance/%E1%80%9B%E1%80%9E%E1%80%AF%E1%80%B6%E1%80%B8%E1%80%99%E1%80%BE%E1%80%94%E1%80%BA%E1%80%81%E1%80%BC%E1%80%B1%E1%80%84%E1%80%BD%E1%80%B1%E1%80%85%E1%80%AC%E1%80%9B%E1%80%84%E1%80%BA%E1%80%B8%E1%80%A6%E1%80%B8%E1%80%85%E1%80%AE%E1%80%B8%E1%80%8C%E1%80%AC%E1%80%94/800>

2018-2019 Fiscal Year Budget Information (Citizen's Budget)

<https://www.mopf.gov.mm/my/blog/47/143/2970>

Comment:

The government has subsequently published Citizen's Budget since FY 2015-16. The Citizen's Budget present government fiscal policy and macro-economic overview and revenues and expenditures of each organization and ministry.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-4. If the CB is published, what is the URL or weblink of the CB?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

*If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and its URL or weblink.*

Answer:

[https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget_0.pdf)

Source:

2018-2019 Fiscal Year Budget Information

[https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget_0.pdf)

Comment:

Myanmar government has published Citizen's Budget for four consecutive years since FY 2015-16. The Citizen's Budget presents government fiscal policy and macro-economic overview and revenues and expenditures of each organization and ministry.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-5. If the CB is produced, please write the full title of the CB.

*For example, a title for the Citizens Budget could be "Budget 2018 People's Guide" or "2019 Proposed Budget in Brief: A People's Budget Publication."*

*If the document is not produced at all, researchers should mark this question "n/a."*

*If more than one Citizens Budget is produced, for the other CB, indicate the document the CB refers to and, next to it, its full title.*

Answer:

2018-2019 Fiscal Year Budget Information

Source:

The 2018-2019 Fiscal Year Citizen's Budget was uploaded to Ministry of Planning and Finance's website on December 30, 2018.  
[https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget_0.pdf)

Comment:

Myanmar government has published Citizen's Budget for four consecutive years since FY 2015-16. The Citizen's Budget presents government fiscal policy and macro-economic overview and revenues and expenditures of each organization and ministry.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-6. If the CB is produced, please indicate which budget document it corresponds to.

*If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budget is produced and which budget document it simplifies.*

Answer:

The CB corresponds to Enacted Budget of FY 2018-19.  
2018-2019 Fiscal Year Union Budget Bill  
<https://pyidaungsu.hluttaw.mm/laws/lawno302192018>

Source:

The enacted budget was uploaded to Pyidaungsu Hluttaw's website on September 21, 2018.  
2018-2019 Fiscal Year Union Budget Law  
<https://pyidaungsu.hluttaw.mm/laws/lawno302192018>

Comment:

Myanmar's new Fiscal Year starts from October 1 to September 30. The CB corresponds to enacted budget of FY 2018-19 which was approved by and enacted by Pyidaungsu Hluttaw on September 13, 2018 and the President signed it on September 21, 2018. The FY 2018 citizen's budget presents the enacted budget of FY 2018-19 in a user-friendly and less technical form.

Peer Reviewer

Opinion: Agree

Comments: Regions and states except Sagaing region and Magway region also produced CB for FY 2018-19. Kayin State CB for FY 2018-19. [https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2019/03/2018-2019\\_Kayin%20Citizen%20Budget.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2019/03/2018-2019_Kayin%20Citizen%20Budget.pdf) Taninthayi Region CB for FY 2018-19. [https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2019/03/2018-2019%20Tainthayi%20Citizen%20Budget.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2019/03/2018-2019%20Tainthayi%20Citizen%20Budget.pdf) Shan State CB for FY 2018-19. [https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2019/03/2018-2019%20Shan\\_Citizen%20budget.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2019/03/2018-2019%20Shan_Citizen%20budget.pdf) Mon State CB for FY 2018-19. [https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2019/03/2018-2019%20Mon\\_Citizen's%20Budget.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2019/03/2018-2019%20Mon_Citizen's%20Budget.pdf) Mandalay Region CB for FY 2018-19. [https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2019/03/2018-2019%20Mandalay%20citizen%20budget.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2019/03/2018-2019%20Mandalay%20citizen%20budget.pdf) Kayah State CB for FY 2018-19. [https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2019/03/2018-2019%20Kayah%20State%20Citizen's%20Budget.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2019/03/2018-2019%20Kayah%20State%20Citizen's%20Budget.pdf) Kachin State CB for FY 2018-19. [https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2019/03/2018-2019%20Kachin%20Citizen's%20Budget%20\(Myanmar\).pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2019/03/2018-2019%20Kachin%20Citizen's%20Budget%20(Myanmar).pdf) Rakhine State CB for FY 2018-19. [https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2019/03/2018-2019%20Citizen%20Budget%20Rakhine.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2019/03/2018-2019%20Citizen%20Budget%20Rakhine.pdf) Bago Region CB for FY 2018-19. [https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2019/03/2018-2019%20Bago%20Citizen%20Budget.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2019/03/2018-2019%20Bago%20Citizen%20Budget.pdf) Chin State CB for FY 2018-19

[https://rimyanmar.org/sites/rimyanmar.org/files/publication\\_docs/chin\\_citizen\\_budget\\_2018-19.pdf](https://rimyanmar.org/sites/rimyanmar.org/files/publication_docs/chin_citizen_budget_2018-19.pdf) Ayeyawaddy Region CB for FY 2018-19  
<https://rimyanmar.org/mm/publication/ayeyawaddy-citizens-budget-2018-19-fiscal-year>

Government Reviewer  
Opinion: Agree

IYRs-1. What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

FY 2017-18 and FY 2018

Source:

Myanmar has recently change its fiscal year from April 1 - March 31 to October 1 to September 30 starting from FY 2018-19.  
Preface by U Soe Thein, Union Minister of Ministry of Planning and Finance, FY 2018-19 Citizen's Budget  
[https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget_0.pdf)

Comment:

As 2019 OBS cut off date is December 31, 2018, the IYRs to be assessed in this round will be from Fiscal Year 2017-18.

Peer Reviewer

Opinion: Agree

Comments: Minor correction: Preface by U Soe Win, Union Minister of Ministry of Planning and Finance.

Government Reviewer

Opinion: Agree

Comments: I agree with the researcher comment but I would like to change Researcher Source Line 2 Preface by U Soe Win instead of U Soe Thein.

Researcher Response

I agree with both peer reviewer and government reviewer regarding typo of Union Minister of Planning and Finance.

IYRs-2. When are the IYRs made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for IYRs to be considered publicly available, IYRs must be made available to the public no later than three months after the reporting period ends. If at least seven of the last 12 monthly IYRs, or at least three of the last four quarterly IYRs are not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the IYRs.*

Answer:

c. At least every quarter, and within three months of the period covered

Source:

2017-2018 Fiscal Year First Quarterly (April to end of June) Budget Report  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/09/2017-2018%20FY%20First%20Three%20Month%20Budget%20Report%20%28IYR%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/09/2017-2018%20FY%20First%20Three%20Month%20Budget%20Report%20%28IYR%29.pdf)

2017-2018 Fiscal Year Second Quarterly (July to end of September) Budget Report  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/11/2017-2018%20FY%202nd%20Quarter%20\\_July%20to%20September%28%20In%20Year%20Report%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/11/2017-2018%20FY%202nd%20Quarter%20_July%20to%20September%28%20In%20Year%20Report%29.pdf)

2017-2018 Fiscal Year Third Quarterly (October to end of December) Budget Report  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-)

2018%20FY\_Third%20Three%20Months\_Report%20%28In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Third%20Three%20Months\\_Report%20%28In%20Year%20Report%29%20part%202%20%28page%2046-62%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Third%20Three%20Months_Report%20%28In%20Year%20Report%29%20part%202%20%28page%2046-62%29.pdf)

2017-2018 Fiscal Year Fourth Quarterly (January to end of March) Budget Report  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_4th%203%20Month%20Report\\_%20January%20to%20March\\_1.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_4th%203%20Month%20Report_%20January%20to%20March_1.pdf)

2018 Fiscal Year (6 months period from April 1 to September 30) First Quarterly (April to June) Budget Report  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018%20April%20to%20Septembet\\_%201st%203%20Month%20Budget%20Report\\_%20IYR\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018%20April%20to%20Septembet_%201st%203%20Month%20Budget%20Report_%20IYR_0.pdf)

**Comment:**

Option d. is chosen, as only two of the four quarterly reports are available on time.

Yet the first quarter and second quarterly IYRs were published in time while the third and fourth quarterly IYRs were published late.

**Peer Reviewer**

Opinion: Agree

Comments: 2017-2018 Fiscal Year First Quarterly (April to end of June) Budget Report was published on 20 September 2017. 2017-2018 Fiscal Year Second Quarterly (July to end of September) Budget Report was published on 30 November 2017. 2017-2018 Fiscal Year Third Quarterly (October to end of December) Budget Report was published on 01 August 2018. 2017-2018 Fiscal Year Fourth Quarterly (January to end of March) Budget Report was published on 19 August 2018. 2018 Fiscal Year (6 months period from April 1 to September 30) First Quarterly (April to June) Budget Report was published on 31 August 2018. First Six Month (April to September) Report for FY 2017-18 was published on 19 August 2018. Second Six Month (October to March) Report for FY 2017-18 was published on 19 August 2018.

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY%202nd%206%20Month%20Budget%20Report.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY%202nd%206%20Month%20Budget%20Report.pdf) Mid-Year Review for FY 2017-18 was published on 02 August 2018. Date printed on the document was December 2017.

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Mid%20Year%20Review.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Mid%20Year%20Review.pdf)

**Government Reviewer**

Opinion: Disagree

Suggested Answer: c. At least every quarter, and within three months of the period covered

Comments: 2017-2018 Third quarter budget report ending on end of December was uploaded on 12/3/2018 on the www.mof.gov.mm. Unfortunately, www.mof.gov.mm was closed end of 2018 due to the using of the new website www.mopf.gov.mm. Therefore, 2017-2018 FY Third quarter Budget report was re-uploaded on www.mopf.gov.mm in August 2018. 2017-2018 Four quarter budget report ending March 2018 was published on 29/6/2018 <https://www.mopf.gov.mm/my/blog/47/143/1642>

**Researcher Response**

Yes. The researcher agrees with the government reviewer's score at C as third (October to December) and fourth (January to March) quarterly reports of FY 2017-18, first (April to June) and second (July to September) quarterly reports of FY 2018 (six months interval period) were published on the website within three months of the period covered. October - December 2017-18 FY

([https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Third%20Three%20Months\\_Report%20%28In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Third%20Three%20Months_Report%20%28In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf))

January - March 2017-18 FY ([https://www.mopf.gov.mm/sites/default/files/2017-2018%20FY\\_4th%203%20Month%20Report\\_%20January%20to%20March\\_1.pdf](https://www.mopf.gov.mm/sites/default/files/2017-2018%20FY_4th%203%20Month%20Report_%20January%20to%20March_1.pdf)) April - June 2018 FY

([https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018%20April%20to%20Septembet\\_%201st%203%20Month%20Budget%20Report\\_%20IYR\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018%20April%20to%20Septembet_%201st%203%20Month%20Budget%20Report_%20IYR_0.pdf)) July - September 2018 FY

([https://www.mopf.gov.mm/sites/default/files/2018%20Six%20Month\\_%202nd%20Quarter\\_July%20to%20September%20\(%20In-Year%20Report\).pdf](https://www.mopf.gov.mm/sites/default/files/2018%20Six%20Month_%202nd%20Quarter_July%20to%20September%20(%20In-Year%20Report).pdf))

**IBP Comment**

IBP confirms this change in assessment based on the government reviewer's comment as three of the four quarterly reports due to be released in 2018 can be verified as publicly available within three months of the end of the reporting period. The score is revised from D to C.

IYRs-3a. If the IYRs are published, what are the dates of publication of the IYRs?

*Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available.*

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2018 should be entered as 05 September 2018. If the document is not published or not produced, please mark this question "n/a."*

Answer:

First Quarter FY 2017-18 - 20 September 2017 (April - June)

Second Quarter FY 2017-18 - 30 November 2017 (July - September)  
Third Quarter FY 2017-18 - 01 August 2018 (October - December)  
Fourth Quarter FY 2017-18 - 19 August 2018 (January to March)  
First Quarter FY 2018 (six month periods) - 31 August 2018 (April to June)

The quarterly report for the period ending September 2018 was not published by the OBS research cut-off date.

The quarterly report for the period ending June 2018 was not published by the OBS research cut-off date.

The quarterly report for the period ending March 2018 was published late on 19 August 2018

at:[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_4th%203%20Month%20Report\\_%20January%20to%20March\\_1.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_4th%203%20Month%20Report_%20January%20to%20March_1.pdf)

The quarterly report for the period ending December 2017 was published late on 1 August 2018

at:[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Third%20Three%20Months\\_Report%2028In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Third%20Three%20Months_Report%2028In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf)

Source:

2017-2018 Fiscal Year First Quarterly (April to end of June) Budget Report  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/09/2017-2018%20FY%20First%20Three%20Month%20Budget%20Report%20%28IYR%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/09/2017-2018%20FY%20First%20Three%20Month%20Budget%20Report%20%28IYR%29.pdf)

2017-2018 Fiscal Year Second Quarterly (June to end of September) Budget Report  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/11/2017-2018%20FY%202%20nd%20Quarter%20\\_July%20to%20September%28%20In%20Year%20Report%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/11/2017-2018%20FY%202%20nd%20Quarter%20_July%20to%20September%28%20In%20Year%20Report%29.pdf)

2017-2018 Fiscal Year Third Quarterly (October to end of December) Budget Report  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Third%20Three%20Months\\_Report%20%28In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Third%20Three%20Months_Report%20%28In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf)  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Third%20Three%20Months\\_Report%20%28In%20Year%20Report%29%20part%202%20%28page%2046-62%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Third%20Three%20Months_Report%20%28In%20Year%20Report%29%20part%202%20%28page%2046-62%29.pdf)

2017-2018 Fiscal Year Fourth Quarterly (January to end of March) Budget Report  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_4th%203%20Month%20Report\\_%20January%20to%20March\\_1.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_4th%203%20Month%20Report_%20January%20to%20March_1.pdf)

Comment:

Myanmar changed its Fiscal Year (April 1 to March 31) to (October 1 to September 30) starting from FY 2018-19 which left 6 months transition period of which the government was able to produce the first quarterly In-Year report in time.

#### Peer Reviewer

Opinion: Agree

Comments: 2017-2018 Fiscal Year First Quarterly (April to end of June) Budget Report was published on 20 September 2017. 2017-2018 Fiscal Year Second Quarterly (July to end of September) Budget Report was published on 30 November 2017. 2017-2018 Fiscal Year Third Quarterly (October to end of December) Budget Report was published on 01 August 2018. 2017-2018 Fiscal Year Fourth Quarterly (January to end of March) Budget Report was published on 19 August 2018. 2018 Fiscal Year (6 months period from April 1 to September 30) First Quarterly (April to June) Budget Report was published on 31 August 2018. First Six Month (April to September) Report for FY 2017-18 was published on 19 August 2018. Second Six Month (October to March) Report for FY 2017-18 was published on 19 August 2018.

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY%202nd%206%20Month%20Budget%20Report.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY%202nd%206%20Month%20Budget%20Report.pdf) Mid-Year Review for FY 2017-18 was published on 02 August 2018. Date printed on the document was December 2017.

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Mid%20Year%20Review.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Mid%20Year%20Review.pdf) MOPF server was cracked down and they were not able to back-up some reports. Reports with published dates in August were the ones uploaded after the server issue had been solved.

#### Government Reviewer

Opinion: Disagree

Suggested Answer: First Quarter FY 2017-18 - 20 September 2017 (April - June) Second Quarter FY 2017-18 - 30 November 2017 (July - September) Third Quarter FY 2017-18 - 12 March 2018 (October - December) Fourth Quarter FY 2017-18 - 29 Jun 2018 (January to March) First Quarter FY 2018 (six month periods) - 31 August 2018 (April to June)

Comments: 2017-2018 Third quarter budget report ending on end of December was uploaded on 12/3/2018 on the [www.mof.gov.mm](http://www.mof.gov.mm). Unfortunately, [www.mof.gov.mm](http://www.mof.gov.mm) was closed end of 2018 due to the using of the new website [www.mopf.gov.mm](http://www.mopf.gov.mm). Therefore, 2017-2018 FY Third quarter Budget report was re-uploaded on [www.mopf.gov.mm](http://www.mopf.gov.mm) in August 2018. 2017-2018 Four quarter budget report ending March 2018 was published on 29/6/2018 <https://www.mopf.gov.mm/my/blog/47/143/1642>

#### Researcher Response

"October to December 2017-18 FY (Publication earlier, Javascript shows updated August 1, 2018, but with the website update it is possible the document was posted sooner) ([https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Third%20Three%20Months\\_Report%20%28In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Third%20Three%20Months_Report%20%28In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf))

January to March 2017-18 FY - 29 June 2018 ([https://www.mopf.gov.mm/sites/default/files/2017-2018%20FY\\_4th%203%20Month%20Report\\_%20January%20to%20March\\_1.pdf](https://www.mopf.gov.mm/sites/default/files/2017-2018%20FY_4th%203%20Month%20Report_%20January%20to%20March_1.pdf))

April to June 2018 FY - 31 August 2018

([https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018%20April%20to%20Septembet\\_%201st%203%20Month%20Budget%20Report\\_%20IYR\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018%20April%20to%20Septembet_%201st%203%20Month%20Budget%20Report_%20IYR_0.pdf))

July to September 2018 FY - 28 December 2018

([https://www.mopf.gov.mm/sites/default/files/2018%20Six%20Month\\_%202nd%20Quarter\\_July%20to%20September%20\(%20In-Year%20Report\).pdf](https://www.mopf.gov.mm/sites/default/files/2018%20Six%20Month_%202nd%20Quarter_July%20to%20September%20(%20In-Year%20Report).pdf))

IYRs-3b. In the box below, please explain how you determined the date of publication of the IYRs.

*If the document is not published at all, researchers should mark this question "n/a."*

**Answer:**

The researcher determines that the date of publication of the IYRs by checking the URL of the IYRs with " javascript:alert(document.lastModified)." as the publication date is not mentioned on the website.

**Source:**

The IYRs document are made publicly available on the Ministry of Planning and Finance's website of which two are uploaded within the timeframe required by OBS standard.

2017-2018 Fiscal Year First Quarterly (April to end of June) Budget Report

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/09/2017-2018%20FY%20First%20Three%20Month%20Budget%20Report%20%28IYR%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/09/2017-2018%20FY%20First%20Three%20Month%20Budget%20Report%20%28IYR%29.pdf)

2017-2018 Fiscal Year Second Quarterly (June to end of September) Budget Report

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/11/2017-2018%20FY%202nd%20Quarter%20\\_July%20to%20September%28%20In%20Year%20Report%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/11/2017-2018%20FY%202nd%20Quarter%20_July%20to%20September%28%20In%20Year%20Report%29.pdf)

2017-2018 Fiscal Year Third Quarterly (October to end of December) Budget Report

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Third%20Three%20Months\\_Report%20%28In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Third%20Three%20Months_Report%20%28In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf)  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Third%20Three%20Months\\_Report%20%28In%20Year%20Report%29%20part%202%20%28page%2046-62%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Third%20Three%20Months_Report%20%28In%20Year%20Report%29%20part%202%20%28page%2046-62%29.pdf)

2017-2018 Fiscal Year Fourth Quarterly (January to end of March) Budget Report

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_4th%203%20Month%20Report\\_%20January%20to%20March\\_1.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_4th%203%20Month%20Report_%20January%20to%20March_1.pdf)

**Comment:**

Most of the key budget documents are available from different website, enacted budget from Pyidaungsu Hluttaw website which has specific uploaded date and most from Ministry of Planning and Finance's website.

**Peer Reviewer**

Opinion: Agree

Comments: MOPF server was cracked down and they were not able to back-up some reports. Reports with published dates in August were the ones uploaded after the server issue had been solved.

**Government Reviewer**

Opinion: Agree

Comments: 2017-2018 Third quarter budget report ending on end of December was uploaded on 12/3/2018 on the www.mof.gov.mm. Unfortunately, www.mof.gov.mm was closed end of 2018 due to the using of the new website www.mopf.gov.mm. Therefore, 2017-2018 FY Third quarter Budget report was re-uploaded on www.mopf.gov.mm in August 2018. 2017-2018 Four quarter budget report ending March 2018 was published on 29/6/2018 <https://www.mopf.gov.mm/my/blog/47/143/1642>

IYRs-4. If the IYRs are published, what is the URL or weblink of the IYRs?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.*

*If the document is not published at all, researchers should leave this question blank.*

**Answer:**

First Quarter FY 2017-18 [https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/09/2017-2018%20FY%20First%20Three%20Month%20Budget%20Report%20%28IYR%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/09/2017-2018%20FY%20First%20Three%20Month%20Budget%20Report%20%28IYR%29.pdf) Second Quarter FY 2017-18 [https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/11/2017-2018%20FY%202nd%20Quarter%20\\_July%20to%20September%28%20In%20Year%20Report%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/11/2017-2018%20FY%202nd%20Quarter%20_July%20to%20September%28%20In%20Year%20Report%29.pdf)

2018%20FY%202%20nd%20Quarter%20\_July%20to%20September%28%20In%20Year%20Report%29.pdf Third Quarter FY 2017-18  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Third%20Three%20Months\\_Report%20%28In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Third%20Three%20Months_Report%20%28In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf)  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Third%20Three%20Months\\_Report%20%28In%20Year%20Report%29%20part%202%20%28page%2046-62%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Third%20Three%20Months_Report%20%28In%20Year%20Report%29%20part%202%20%28page%2046-62%29.pdf) Fourth Quarter FY 2017-18  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_4th%203%20Month%20Report\\_%20January%20to%20March\\_1.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_4th%203%20Month%20Report_%20January%20to%20March_1.pdf) First Quarter of FY 2018 (interval period)  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018%20April%20to%20Septembet\\_%201st%203%20Month%20Budget%20Report\\_%20IYR\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018%20April%20to%20Septembet_%201st%203%20Month%20Budget%20Report_%20IYR_0.pdf)

Source:

In-Year Reports are made publicly available on Ministry of Planning and Finance's website.

2017-2018 Fiscal Year First Quarterly (April to end of June) Budget Report

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/09/2017-2018%20FY%20First%20Three%20Month%20Budget%20Report%20%28IYR%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/09/2017-2018%20FY%20First%20Three%20Month%20Budget%20Report%20%28IYR%29.pdf)

2017-2018 Fiscal Year Second Quarterly (June to end of September) Budget Report

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/11/2017-2018%20FY%202%20nd%20Quarter%20\\_July%20to%20September%28%20In%20Year%20Report%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/11/2017-2018%20FY%202%20nd%20Quarter%20_July%20to%20September%28%20In%20Year%20Report%29.pdf)

2017-2018 Fiscal Year Third Quarterly (October to end of December) Budget Report

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Third%20Three%20Months\\_Report%20%28In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Third%20Three%20Months_Report%20%28In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf)  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Third%20Three%20Months\\_Report%20%28In%20Year%20Report%29%20part%202%20%28page%2046-62%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Third%20Three%20Months_Report%20%28In%20Year%20Report%29%20part%202%20%28page%2046-62%29.pdf)

2017-2018 Fiscal Year Fourth Quarterly (January to end of March) Budget Report

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_4th%203%20Month%20Report\\_%20January%20to%20March\\_1.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_4th%203%20Month%20Report_%20January%20to%20March_1.pdf)

Comment:

Of eligible 4 IYRs assessed in OBS 2019, two IYRs (First Quarter FY 2017-18 and Second Quarter FY 2017-18) are made publicly available in time and two IYRs (Third Quarter FY 2017-18 and Fourth Quarter FY 2017-18) were lately uploaded on the website.

Peer Reviewer

Opinion: Agree

Comments: MOPF server was cracked down and they were not able to back-up some reports. Reports with published dates in August were the ones uploaded after the server issue had been solved.

Government Reviewer

Opinion: Disagree

Suggested Answer: 2017-2018 First Quarterly (April to end of June) Budget Report

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/09/2017-2018%20FY%20First%20Three%20Month%20Budget%20Report%20%28IYR%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/09/2017-2018%20FY%20First%20Three%20Month%20Budget%20Report%20%28IYR%29.pdf)

2017-2018 Fiscal Year Second Quarterly (June to end of September) Budget Report [https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/11/2017-2018%20FY%202%20nd%20Quarter%20\\_July%20to%20September%28%20In%20Year%20Report%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/11/2017-2018%20FY%202%20nd%20Quarter%20_July%20to%20September%28%20In%20Year%20Report%29.pdf)

2017-2018 Fiscal Year Third Quarterly (October to end of December) Budget Report [https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Third%20Three%20Months\\_Report%20%28In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Third%20Three%20Months_Report%20%28In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf)

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Third%20Three%20Months\\_Report%20%28In%20Year%20Report%29%20part%202%20%28page%2046-62%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Third%20Three%20Months_Report%20%28In%20Year%20Report%29%20part%202%20%28page%2046-62%29.pdf)

2017-2018 Fourth quarter budget report [https://www.mopf.gov.mm/sites/default/files/2017-2018%20FY\\_4th%203%20Month%20Report\\_%20January%20to%20March\\_1.pdf](https://www.mopf.gov.mm/sites/default/files/2017-2018%20FY_4th%203%20Month%20Report_%20January%20to%20March_1.pdf)

Comments: 22017-2018 Third quarter budget report ending on end of December was uploaded on 12/3/2018 on the www.mof.gov.mm.

Unfortunately, www.mof.gov.mm was closed end of 2018 due to the using of the new website www.mopf.gov.mm. Therefore, 2017-2018 FY Third quarter Budget report was re-uploaded on www.mopf.gov.mm in August 2018. 2017-2018 Four quarter budget report ending March 2018 was published on 29/6/2018 <https://www.mopf.gov.mm/my/blog/47/143/1642>

Researcher Response

Taking third and fourth quarterly reports of FY 2017-2018 and first and second quarterly reports of FY 2018 (six months interval period) the web linked are described below: "October to December 2017-18 FY "October to December 2017-18 FY (Publication earlier, Javascript shows updated August 1, 2018, but with the website update it is possible the document was posted sooner)

([https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Third%20Three%20Months\\_Report%20%28In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Third%20Three%20Months_Report%20%28In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf))

January to March 2017-18 FY - 29 June 2018 ([https://www.mopf.gov.mm/sites/default/files/2017-2018%20FY\\_4th%203%20Month%20Report\\_%20January%20to%20March\\_1.pdf](https://www.mopf.gov.mm/sites/default/files/2017-2018%20FY_4th%203%20Month%20Report_%20January%20to%20March_1.pdf))

April to June 2018 FY - 31 August 2018

([https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018%20April%20to%20Septembet\\_%201st%203%20Month%20Budget%20Report\\_%20IYR\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018%20April%20to%20Septembet_%201st%203%20Month%20Budget%20Report_%20IYR_0.pdf))

July to September 2018 FY - 28 December 2018

([https://www.mopf.gov.mm/sites/default/files/2018%20Six%20Month%202nd%20Quarter\\_July%20to%20September%20%20In-Year%20Report.pdf](https://www.mopf.gov.mm/sites/default/files/2018%20Six%20Month%202nd%20Quarter_July%20to%20September%20%20In-Year%20Report.pdf))

([https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Third%20Three%20Months\\_Report%20%28In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Third%20Three%20Months_Report%20%28In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf))

January to March 2017-18 FY - 29 June 2018 ([https://www.mopf.gov.mm/sites/default/files/2017-2018%20FY\\_4th%203%20Month%20Report\\_%20January%20to%20March\\_1.pdf](https://www.mopf.gov.mm/sites/default/files/2017-2018%20FY_4th%203%20Month%20Report_%20January%20to%20March_1.pdf))

April to June 2018 FY - 31 August 2018

([https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018%20April%20to%20Septembet\\_%201st%203%20Month%20Budget%20Report\\_%20IYR\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018%20April%20to%20Septembet_%201st%203%20Month%20Budget%20Report_%20IYR_0.pdf))

%20IYR\_0.pdf) July to September 2018 FY - 28 December 2018  
([https://www.mopf.gov.mm/sites/default/files/2018%20Six%20Month\\_%202nd%20Quarter\\_July%20to%20September%20\(%20In-Year%20Report\).pdf](https://www.mopf.gov.mm/sites/default/files/2018%20Six%20Month_%202nd%20Quarter_July%20to%20September%20(%20In-Year%20Report).pdf))

IYRs-5. If the IYRs are published, are the numerical data contained in the IYRs available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the IYRs are not published or not produced, therefore their machine readability cannot be assessed.*

Answer:

c. No

Source:

All of the IYRs uploaded on the website of Ministry of Planning and Finance are published in PDF format.

URL of IYRs available on Ministry of Finance and Planning

<https://www.mopf.gov.mm/my/page/finance/%E1%80%9B%E1%80%9E%E1%80%AF%E1%80%B6%E1%80%B8%E1%80%99%E1%80%BE%E1%80%94%E1%80%BA%E1%80%81%E1%80%BC%E1%80%B1%E1%80%84%E1%80%BD%E1%80%B1%E1%80%85%E1%80%AC%E1%80%9B%E1%80%84%E1%80%BA%E1%80%B8%E1%80%A6%E1%80%B8%E1%80%85%E1%80%AE%E1%80%B8%E1%80%8C%E1%80%AC%E1%80%94/800>

Comment:

Option c. No is chosen as the IYRs published on the Ministry of Planning and Finance website are in PDF format that is not machine-readable format even though they are digital materials.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-6a. If the IYRs are not publicly available, are they still produced?

*If the IYRs are not considered publicly available under the OBS methodology (and thus the answer to Question IYRs-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question IYRs-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

Of eligible 4 IYRs assessed in OBS 2019, two IYRs (First Quarter FY 2017-18 and Second Quarter FY 2017-18) are made publicly available in time and two IYRs (Third Quarter FY 2017-18 and Fourth Quarter FY 2017-18) were lately uploaded on the website.

Myanmar Budget Transparency, Page 7, 2018-2019 Fiscal Year Budget Information [https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget_0.pdf)

First Quarter FY 2017-18

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/09/2017-](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/09/2017-)

2018%20FY%20First%20Three%20Month%20Budget%20Report%20%28IYR%29.pdf

Second Quarter FY 2017-18

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/11/2017-2018%20FY%202nd%20Quarter%20\\_July%20to%20September%28%20In%20Year%20Report%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/11/2017-2018%20FY%202nd%20Quarter%20_July%20to%20September%28%20In%20Year%20Report%29.pdf)

Third Quarter FY 2017-18

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Third%20Three%20Months\\_Report%20%28In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Third%20Three%20Months_Report%20%28In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf)  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Third%20Three%20Months\\_Report%20%28In%20Year%20Report%29%20part%202%20%28page%2046-62%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Third%20Three%20Months_Report%20%28In%20Year%20Report%29%20part%202%20%28page%2046-62%29.pdf)

Fourth Quarter FY 2017-18

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_4th%203%20Month%20Report\\_%20January%20to%20March\\_1.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_4th%203%20Month%20Report_%20January%20to%20March_1.pdf)

Comment:

Options "a" is chosen because of eligible 4 IYRs assessed in OBS 2019, three IYRs (First Quarter FY 2017-18 and Second Quarter FY 2017-18) are made publicly available in time and two IYRs (Third Quarter FY 2017-18 and Fourth Quarter FY 2017-18) were lately uploaded to the Ministry of Planning and Finance's website.

Peer Reviewer

Opinion: Agree

Comments: MOPF server was cracked down and they were not able to back-up some reports. Reports with published dates in August were the ones uploaded after the server issue had been solved. For example: The quarterly progress report on the budget of union agencies for the first three months for FY 2018-19 (October to December) was published on the 08 March 2019.

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2019/03/2018-2019%20FY%20\\_Union\\_1st%20Quarter%20\(Oct-Dec\)\\_In%20Year%20Report.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2019/03/2018-2019%20FY%20_Union_1st%20Quarter%20(Oct-Dec)_In%20Year%20Report.pdf) And it is also available in machine readable format.

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable (the document is publicly available)

Comments: 2017-2018 Third quarter budget report ending on end of December was uploaded on 12/3/2018 on the www.mof.gov.mm. Unfortunately, www.mof.gov.mm was closed end of 2018 due to the using of the new website www.mopf.gov.mm. Therefore, 2017-2018 FY Third quarter Budget report was re-uploaded on www.mopf.gov.mm in August 2018. 2017-2018 Four quarter budget report ending March 2018 was published on 29/6/2018 <https://www.mopf.gov.mm/my/blog/47/143/1642>

Researcher Response

I have changed the score to E as the IYRs of FY 2017-18 and FY 2018 (six months interval period) are made publicly available.

IYRs-6b. If you selected option "c" or "d" in question IYRs-6a, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question IYRs-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

IYRs-7. If the IYRs are produced, please write the full title of the IYRs.

For example, a title for the In-Year Report could be "Budget Monitoring Report, Quarter 1" or "Budget Execution Report January-March 2018."

If In-Year Reports are not produced at all, researchers should mark this question "n/a."

Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer:

1. 2017-2018 FY First Quarter (April to June) Budget Report (In Year Report)
2. 2017-2018 FY Second Quarter (July to September) Budget Report (In Year Report)
3. 2017-2018 FY Third Quarter (April to June) Budget Report (In Year Report)
4. 2017-18 FY Fourth Quarter (January to March) Budget Report (In Year Report)

Source:

Myanmar's Budget Transparency, Page 7, FY 2018-19 Citizen's Budget [https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget_0.pdf)

The IYRs of FY 2017-2018 are made publicly available on Ministry of Planning and Finance website, URL to the documents:

<https://www.mopf.gov.mm/my/page/finance/%E1%80%9B%E1%80%9E%E1%80%AF%E1%80%B6%E1%80%B8%E1%80%99%E1%80%BE%E1%80%94%E1%80%BA%E1%80%81%E1%80%BC%E1%80%B1%E1%80%84%E1%80%BD%E1%80%B1%E1%80%85%E1%80%AC%E1%80%9B%E1%80%84%E1%80%BA%E1%80%B8%E1%80%A6%E1%80%B8%E1%80%85%E1%80%AE%E1%80%B8%E1%80%8C%E1%80%AC%E1%80%94/800>

Comment:

The IYRs present overview of unexpected modification during the execution, the budget estimate, implementation and percentage of accomplishment of specific sectors and revenues and expenditure of organizations and ministries with tables.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-8. Is there a "citizens version" of the IYRs?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

The Ministry of Planning and Finance only produced IYRs but not citizens version of them.

Citizen's Budget is only produced once a year that is simpler and less technical form of enacted budget.

FY 2017-18 Citizen's Budget, Myanmar Budget Transparency, Page 5:

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/07/myanmar%20citizens%20budget\\_2017\\_2018.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/07/myanmar%20citizens%20budget_2017_2018.pdf)

FY 2018-19 Citizen's Budget, Myanmar Budget Transparency, Page 7:

[https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget_0.pdf)

Comment:

The Ministry of Planning and Finance published one version of Citizen's Budget for each Fiscal Year since FY 2015 but separate citizens version of IYRs are not published yet to date.

Peer Reviewer

Opinion: Agree

Comments: Although there is no citizen version of IYRs on the website, the discussion on the IYRs was televised on the Parliament Channel.

Government Reviewer  
Opinion: Agree

MYR-1. What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:  
FY 2017-18

Source:  
Before the new fiscal year is adopted for FY 2018-19, it runs from April 1 to March 30.  
FY 2017 Union Budget, Chapter 1, Title and Effective Date  
[https://pyidaungsu.hluttaw.mm/uploads/pdf/fWwMy\\_final\\_2017\\_main\\_lawmyan-3\\_webiste.pdf](https://pyidaungsu.hluttaw.mm/uploads/pdf/fWwMy_final_2017_main_lawmyan-3_webiste.pdf)

Comment:  
Myanmar's Fiscal Year used to run from April 1 to March 30 until last year.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

IBP Comment  
As a clarification note, Myanmar's fiscal year changed in 2018 from the previous period of April 1 to March 31 to a new fiscal year of October 1 to September 30. In 2018, the government issued a six-month budget for April 1, 2018 and September 30, 2018. As this is a temporary transitional period, in this round of the OBS the fiscal year that would be considered is the last 12-month fiscal year, which was the 2017-2018 fiscal year, as indicated by the researcher.

MYR-2. When is the MYR made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an MYR to be considered publicly available, it must be made available to the public no later than three months after the reporting period ends (i.e., three months after the midpoint of the fiscal year). If the MYR is not released to the public at least three months after the reporting period ends, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the MYR.*

Answer:  
c. More than nine weeks, but less than three months, after the midpoint

Source:  
2017-2018 Fiscal Year Mid Year Review  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Mid%20Year%20Review.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Mid%20Year%20Review.pdf)

Comment:  
The Mid Year Review is available on the Ministry of Planning and Finance's website only after 10 months from the end of the reporting period (end of September 2017) on August 2, 2018.

Peer Reviewer  
Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: c. More than nine weeks, but less than three months, after the midpoint

Comments: The Mid Year Review for the 2017-2018 Fiscal Year was uploaded on 22/12/2017 on the www.mof.gov.mm. the link to the Mid Year Review was <http://www.mof.gov.mm/sites/default/files/2017-2018%20FY%20Mid%20Year%20Review.pdf>. Unfortunately, www.mof.gov.mm was closed end of 2018 due to the using of the new website www.mopf.gov.mm. Therefore, 2017-2018 FY Third quarter Budget report was re-uploaded on www.mopf.gov.mm in 2018.

Researcher Response

According to the email we received on December 22, 2017 before the government upgraded its website, with attach of Mid Year Review of FY 2017-18, the score is changed to C.

MYR-3a. If the MYR is published, what is the date of publication of the MYR?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

22/12/2017

Source:

2017-2018 Fiscal Year Mid Year Review

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Mid%20Year%20Review.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Mid%20Year%20Review.pdf)

Comment:

The Mid Year Review is available on August 2, 2018 on the Ministry of Planning and Finance's website only after 10 months from the required date.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer: 22/12/2017

Comments: The Mid Year Review for the 2017-2018 Fiscal Year was uploaded on 22/12/2017 on the www.mof.gov.mm. the link to the Mid Year Review was <http://www.mof.gov.mm/sites/default/files/2017-2018%20FY%20Mid%20Year%20Review.pdf>. Unfortunately, www.mof.gov.mm was closed end of 2018 due to the using of the new website www.mopf.gov.mm. Therefore, 2017-2018 FY Third quarter Budget report was re-uploaded on www.mopf.gov.mm in 2018.

Researcher Response

Before the government changed its website, the Mid-Year Review was uploaded on the website on December 22, 2017.

MYR-3b. In the box below, please explain how you determined the date of publication of the MYR.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

The researcher determines that the date of publication of the MYR by checking the URL of the MYR with " javascript:alert(document.lastModified)." as the publication date is not mentioned on the website.

Source:

2017-2018 Fiscal Year Mid Year Review

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Mid%20Year%20Review.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Mid%20Year%20Review.pdf)

Comment:

FY 2017-18 Mid Year Review presents comparison of six months period with former period, assess possible budget at the end of fiscal year and compare to what of the last year and to which extent the projection are implemented and supplement grant situation.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Comments: Forwarded Conversation Subject: 2017-2018 Fiscal Year Mid Year Review ----- From: The Budget Department Date: Fri, Dec 22, 2017 at 4:11 PM To: David Allan Cc: , Aung Myat Kyaw , nang aung , Dear Mr. David Allan, We are writing to inform you that Our first Mid Year Review 2017 (MYR) is now available on our Ministry of Planning and Finance website (www.mof.gov.mm). Please find the following link.  
<http://www.mof.gov.mm/sites/default/files/2017-2018%20FY%20Mid%20Year%20Review.pdf> We hope that you have a Merry Christmas 2017 and Happy New Year 2018. Best Regards, Fiscal Transparency Team ----- From: David Allan Date: Fri, Dec 22, 2017 at 4:17 PM To: The Budget Department Cc: , Aung Myat Kyaw , nang aung , , Natalie Fuller Thanks very much and blessed seasons greetings to you and the MOPF team as well!!! Best Regards David and Spectrum team

Researcher Response

I agree with the email with the government reviewer and the budget department of Ministry of Planning and Finance sent us an email sharing the news of publishing MYR of FY 2017-18 on December 22, 2017 before they changed the website.

MYR-4. If the MYR is published, what is the URL or weblink of the MYR?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Mid%20Year%20Review.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Mid%20Year%20Review.pdf)

Source:

2017-2018 Fiscal Year Mid Year Review

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Mid%20Year%20Review.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Mid%20Year%20Review.pdf)

Comment:

The MYR is made publicly available on Ministry of Planning and Finance's website. FY 2017-18 Mid Year Review presents comparison of six months period with former period, assess possible budget at the end of fiscal year and compare to what of the last year and to which extent the projection are implemented and supplement grant situation.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

Comments: Forwarded Conversation Subject: 2017-2018 Fiscal Year Mid Year Review ----- From: The Budget Department Date: Fri, Dec 22, 2017 at 4:11 PM To: David Allan Cc: , Aung Myat Kyaw , nang aung , Dear Mr. David Allan, We are writing to inform you that Our first Mid Year Review 2017 (MYR) is now available on our Ministry of Planning and Finance website (www.mof.gov.mm). Please find the following link.  
<http://www.mof.gov.mm/sites/default/files/2017-2018%20FY%20Mid%20Year%20Review.pdf> We hope that you have a Merry Christmas 2017 and Happy New Year 2018. Best Regards, Fiscal Transparency Team ----- From: David Allan Date: Fri, Dec 22, 2017 at 4:17 PM To: The Budget Department Cc: , Aung Myat Kyaw , nang aung , , Natalie Fuller Thanks very much and blessed seasons greetings to you and the MOPF team as well!!! Best Regards David and Spectrum team

MYR-5. If the MYR is published, are the numerical data contained in the MYR available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>.*

*Option "d" applies if the MYR is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

c. No

Source:

2017-2018 Fiscal Year Mid Year Review

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Mid%20Year%20Review.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Mid%20Year%20Review.pdf)

Comment:

Option c. is chosen as the MYR published on the Ministry of Planning and Finance's website is in PDF format that is not machine-readable format even though it is a digital material.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-6a. If the MYR is not publicly available, is it still produced?

*If the MYR is not considered publicly available under the OBS methodology (and thus the answer to Question MYR-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question MYR-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

2017-2018 Fiscal Year Mid Year Review

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Mid%20Year%20Review.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Mid%20Year%20Review.pdf)

Comment:

The MYR is made publicly available on Ministry of Planning and Finance's website. FY 2017-18 Mid Year Review presents comparison of six months period with former period, assess possible budget at the end of fiscal year and compare to what of the last year and to which extent the projection are implemented and supplement grant situation.

Peer Reviewer

Opinion: Agree

Comments: MOPF server was cracked down and they were not able to back-up some reports. Reports with published dates in August were the ones uploaded after the server issue had been solved. For example: The Mid-Year Report for the first six months of FY 2018-19 (October to March) was published on 24 May 2019. [https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2019/05/2018-2019%20FY\\_First%20Six%20Months%20Budget%20Report.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2019/05/2018-2019%20FY_First%20Six%20Months%20Budget%20Report.pdf)

Government Reviewer

Opinion: Disagree

Suggested Answer: e. Not applicable (the document is publicly available)

Comments: Forwarded Conversation Subject: 2017-2018 Fiscal Year Mid Year Review ----- From: The Budget Department Date: Fri, Dec 22, 2017 at 4:11 PM To: David Allan Cc: , Aung Myat Kyaw , nang aung , Dear Mr. David Allan, We are writing to inform you that Our first Mid Year Review 2017 (MYR) is now available on our Ministry of Planning and Finance website ([www.mof.gov.mm](http://www.mof.gov.mm)). Please find the following link.

<http://www.mof.gov.mm/sites/default/files/2017-2018%20FY%20Mid%20Year%20Review.pdf> We hope that you have a Merry Christmas 2017 and Happy New Year 2018. Best Regards, Fiscal Transparency Team ----- From: David Allan Date: Fri, Dec 22, 2017 at 4:17 PM To: The Budget Department Cc: , Aung Myat Kyaw , nang aung , , Natalie Fuller Thanks very much and blessed seasons greetings to you and the MOPF team as well!!!

Best Regards David and Spectrum team

IBP Comment

Based on the response to MYR-2 this response is also revised to E.

MYR-6b. If you selected option "c" or "d" in question MYR-6a, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

MYR-7. If the MYR is produced, please write the full title of the MYR.

*For example, a title for the Mid-Year Review could be "Semi-annual Budget Performance Report, FY 2017/18" or "Mid-Year Report on the 2018 National Budget."*

*If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

2017-2018 Fiscal Year Mid Year Review

Source:

2017-2018 Fiscal Year Mid Year Review

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Mid%20Year%20Review.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Mid%20Year%20Review.pdf)

Comment:

The MYR is made publicly available on Ministry of Planning and Finance's website. FY 2017-18 Mid Year Review presents comparison of six months period with former period, assess possible budget at the end of fiscal year and compare to what of the last year and to which extent the projection are implemented and supplement grant situation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-8. Is there a "citizens version" of the MYR?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the*

*executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

The Ministry of Planning and Finance only produced MYR but not citizens version of it.  
Citizen's Budget is only produced once a year that is a simple and less technical form of enacted budget.  
FY 2018-19 Citizen's Budget, Myanmar Budget Transparency, Page7:  
[https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget_0.pdf)

Comment:

The Ministry of Planning and Finance published one version of Citizen's Budget for each Fiscal Year since FY 2015 but separate citizens version of MYR is not published yet to date.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-1. What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

FY 2017-18

Source:

Union of Myanmar, 2017-2018 Fiscal Year, Year End Report  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY%20\\_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20\\_%20YER.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY%20_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20_%20YER.pdf)

Comment:

The Year End Report presents summary on temporary actual of both current and capital revenue and expenditure of central organizations, state-owned economic enterprises, organizations and ministries undertaken outside the union's fund, central band of Myanmar, cantonment municipalities and the extent of implementation of the projection. It was published on the MoPF website on August 1, 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: 2017-2018 Fiscal Year Year End Report <https://www.mopf.gov.mm/my/blog/47/143/1853>  
[https://www.mopf.gov.mm/sites/default/files/2017-2018%20FY%20\\_Year%20End%20Budget%20Report%20\(%20April%20to%20March\)%20\\_%20YER.pdf](https://www.mopf.gov.mm/sites/default/files/2017-2018%20FY%20_Year%20End%20Budget%20Report%20(%20April%20to%20March)%20_%20YER.pdf)

YER-2. When is the YER made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an YER to be considered publicly available, it must be made available to the public no later than one year after the fiscal*

*year to which it corresponds. If the YER is not released to the public within one year after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the YER.*

Answer:

a. Six months or less after the end of the budget year

Source:

Union of Myanmar, 2017-2018 Fiscal Year, (April to End of March) Year End Report  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY%20\\_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20\\_%20YER.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY%20_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20_%20YER.pdf)

Comment:

The YER is made publicly available within 5 months after the end of the fiscal year on August 1, 2018 on Ministry of Planning and Finance's website.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: 2017-2018 Fiscal Year Year End Report <https://www.mopf.gov.mm/my/blog/47/143/1853>  
[https://www.mopf.gov.mm/sites/default/files/2017-2018%20FY%20\\_Year%20End%20Budget%20Report%20\(%20April%20to%20March\)%20\\_%20YER.pdf](https://www.mopf.gov.mm/sites/default/files/2017-2018%20FY%20_Year%20End%20Budget%20Report%20(%20April%20to%20March)%20_%20YER.pdf)

YER-3a. If the YER is published, what is the date of publication of the YER?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

1/8/2018

Source:

Union of Myanmar, 2017-2018 Fiscal Year, (April to End of March) Year End Report  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY%20\\_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20\\_%20YER.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY%20_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20_%20YER.pdf)

Comment:

The YER is made publicly available within 5 months after the end of the fiscal and was uploaded on August 1, 2018 on Ministry of Planning and Finance's website.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: 2017-2018 Fiscal Year Year End Report <https://www.mopf.gov.mm/my/blog/47/143/1853>  
[https://www.mopf.gov.mm/sites/default/files/2017-2018%20FY%20\\_Year%20End%20Budget%20Report%20\(%20April%20to%20March\)%20\\_%20YER.pdf](https://www.mopf.gov.mm/sites/default/files/2017-2018%20FY%20_Year%20End%20Budget%20Report%20(%20April%20to%20March)%20_%20YER.pdf)

YER-3b. In the box below, please explain how you determined the date of publication of the YER.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

The researcher determines that the date of publication of the YER by checking the URL of the YER with " javascript:alert(document.lastModified)." as the publication date is not mentioned on the website.

Source:

2017-2018 Fiscal Year Annual (April to end of March) Budget Report  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY%20\\_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20\\_%20YER.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY%20_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20_%20YER.pdf)

Comment:

The YER is made publicly available within 5 months after the end of the fiscal year on August 1, 2018 on Ministry of Planning and Finance's website.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: 2017-2018 Fiscal Year Year End Report <https://www.mopf.gov.mm/my/blog/47/143/1853>  
[https://www.mopf.gov.mm/sites/default/files/2017-2018%20FY%20\\_Year%20End%20Budget%20Report%20\(%20April%20to%20March\)%20\\_%20YER.pdf](https://www.mopf.gov.mm/sites/default/files/2017-2018%20FY%20_Year%20End%20Budget%20Report%20(%20April%20to%20March)%20_%20YER.pdf)

YER-4. If the YER is published, what is the URL or weblink of the YER?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY%20\\_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20\\_%20YER.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY%20_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20_%20YER.pdf)

Source:

Ministry of Planning and Finance, Budget Department, Budget Reports  
2017-2018 Fiscal Year Annual (April to end of March) Budget Report  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY%20\\_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20\\_%20YER.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY%20_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20_%20YER.pdf)

Comment:

The YER of FY 2017-18 is uploaded to Ministry of Planning and Finance's website on August 1, 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: 2017-2018 Fiscal Year Year End Report <https://www.mopf.gov.mm/my/blog/47/143/1853>  
[https://www.mopf.gov.mm/sites/default/files/2017-2018%20FY%20\\_Year%20End%20Budget%20Report%20\(%20April%20to%20March\)%20\\_%20YER.pdf](https://www.mopf.gov.mm/sites/default/files/2017-2018%20FY%20_Year%20End%20Budget%20Report%20(%20April%20to%20March)%20_%20YER.pdf)

YER-5. If the YER is published, are the numerical data contained in the YER available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the YER is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

c. No

Source:

2017-2018 Fiscal Year Annual (April to end of March) Budget Report  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY%20Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20\\_%20YER.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY%20Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20_%20YER.pdf)

Comment:

Option c. is chosen as the YER published on the Ministry of Planning and Finance's website is in PDF format that is not machine-readable format though it is a digital material.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6a. If the YER is not publicly available, is it still produced?

*If the YER is not considered publicly available under the OBS methodology (and thus the answer to Question YER-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question YER-2)*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

e. Not applicable (the document is publicly available)

Source:

Ministry of Planning and Finance, Budget Department, Budget Reports  
2017-2018 Fiscal Year Annual (April to end of March) Budget Report  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY%20Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20\\_%20YER.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY%20Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20_%20YER.pdf)

Comment:

The YER of FY 2017-18 is uploaded to Ministry of Planning and Finance's website on August 1, 2017.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6b. If you selected option "c" or "d" in question YER-6a, please specify how you determined whether the YER was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question YER-6a, researchers should mark this question "n/a."*

Answer:

Source:

Comment:

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

YER-7. If the YER is produced, please write the full title of the YER.

*For example, a title for the Year-End Report could be "Consolidated Financial Statement for the Year Ended 31 March 2018" or "Annual Report 2017 Published by the Ministry of Finance and Planning." If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

Annual Revenue and Expenditure Report for FY 2017-18 (April to End of March)

Source:

2017-2018 Fiscal Year Annual (April to end of March) Budget Report

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY%20_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20_%20YER.pdf)

[2018%20FY%20\\_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20\\_%20YER.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY%20_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20_%20YER.pdf)

Comment:

Peer Reviewer

Opinion: Agree

Comments: The correct title is: Annual Revenue and Expenditure Report for FY 2017-18 (April to End of March) This report includes both estimates and progress of implementation.

Government Reviewer

Opinion: Agree

Researcher Response

The researcher agrees with Peer Reviewer's comment.

IBP Comment

Based on the peer reviewer comment, and the researcher's agreement, the response to this question is revised from "2017-2018 Fiscal Year Annual (April to end of March) Budget Report" to "Annual Revenue and Expenditure Report for FY 2017-18 (April to End of March)"

YER-8. Is there a "citizens version" of the YER?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

The Ministry of Planning and Finance only produced YER but not citizens version of it.  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY%20\\_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20\\_%20YER.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY%20_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20_%20YER.pdf)  
Citizen's Budget is only produced once a year that is simpler and less technical form of enacted budget.

Comment:

The Ministry of Planning and Finance published one version of Citizen's Budget each Fiscal Year since FY 2015 but separate citizen version of YER is not published yet.

Peer Reviewer

Opinion: Agree

Comments: Parliament discussion on the year-end revenue and expenditure report was televised on the Hluttaw channel and Hluttaw Facebook.  
<https://www.facebook.com/myanmarunionparliament/posts/2354078841583105/>

Government Reviewer

Opinion: Agree

AR-1. What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire?

*Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."*

Answer:

FY 2016-17

Source:

2017-2018 Fiscal Year Budget Information, Myanmar's Budget Transparency, Page 5:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/07/myanmar%20citizens%20budget\\_2017\\_2018.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/07/myanmar%20citizens%20budget_2017_2018.pdf)

Comment:

For 2016-17 Fiscal Year, the government made five out of eight key budget documents available to the public which are Executive Budget Proposal, Enacted Budget, Citizen's Budget, In Year Review and Year End Report, but Audit Report is published only for internal use.

Peer Reviewer

Opinion: Agree

Comments: Audit report is not published by the government although the report with comments by Joint Public Account Committee is available on Pyidaungsu Hluttaw website. The title of the report is: Comments on the audit findings of the Office of the Auditor General for FY 2016-17, Report Number 7/2018 [https://pyidaungsu.hluttaw.mm/uploads/pdf/post/cZ9xX0\\_part%202.pdf](https://pyidaungsu.hluttaw.mm/uploads/pdf/post/cZ9xX0_part%202.pdf) The report was distributed in the Parliament on 16 August 2018 and published on 18 September 2018.

Government Reviewer

Opinion: Agree

AR-2. When is the AR made available to the public?

*Publicly available budget documents are defined as those documents that are published on the website of the public authority issuing the document within the time frame specified in the OBS methodology and that all citizens are able to obtain free of charge. (See the Open Budget Survey Guidelines on Public Availability of Budget Documents.) This is a change from previous rounds of the Open Budget Survey: now at minimum documents must be made available on the Internet and free of charge to be considered publicly available.*

*The OBS methodology requires that for an AR to be considered publicly available, it must be made available to the public no later than 18 months after the end of the fiscal year to which it corresponds. If the AR is not released to the public at least 18 months after the end of the fiscal year to which it corresponds, option "d" applies. Option "d" should also be chosen for documents that are produced for internal purposes only (that is, produced but never released to the public) or are not produced at all. Some governments may publish budget documents further in advance than the latest possible dates outlined above. In these instances, researchers should choose options "a" or "b," depending on the date of publication identified for the AR.*

Answer:

d. Does not release to the public, or is released more than 18 months after the end of the budget year

Source:

2017-2018 Fiscal Year Budget Information, Myanmar's Budget Transparency, Page 5:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/07/myanmar%20citizens%20budget\\_2017\\_2018.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/07/myanmar%20citizens%20budget_2017_2018.pdf)

Comment:

For 2016-17 Fiscal Year, the government made five out of eight key budget documents available to the public which are Executive Budget Proposal, Enacted Budget, Citizen's Budget, In Year Review and Year End Report, but Audit Report is published only for internal use. The Office of Auditor General of the Union has its own website ( <https://www.oagmac.gov.mm> ) but audit report of 2016-17 Fiscal Year is produced for internal use only but not made publicly available.

Peer Reviewer

Opinion: Agree

Comments: Audit report is not published by the government although the report with comments by Joint Public Account Committee is available on Pyidaungsu Hluttaw website. The title of the report is: Comments on the audit findings of the Office of the Auditor General for FY 2016-17, Report Number 7/2018 [https://pyidaungsu.hluttaw.mm/uploads/pdf/post/cZ9xX0\\_part%202.pdf](https://pyidaungsu.hluttaw.mm/uploads/pdf/post/cZ9xX0_part%202.pdf) The report was distributed in the Parliament on 16 August 2018 and published on 18 September 2018.

Government Reviewer

Opinion: Agree

Comments: 2016-2017 Fiscal Year Audit Report was submitted to the the speaker of the Pyidaungsu Hluttaw on 30/4/2018 ( Page 1,Paragraph 1 line 2 of [https://pyidaungsu.hluttaw.mm/uploads/pdf/post/i9fkNd\\_part%201.pdf](https://pyidaungsu.hluttaw.mm/uploads/pdf/post/i9fkNd_part%201.pdf)) by the Auditor General. Pyidaungsu Hluttaw Joint Public Accounts Committee's findings and suggestions on Audit Report at <https://pyidaungsu.hluttaw.mm/reports/1520-reportjpac20820181> <https://pyidaungsu.hluttaw.mm/reports/1521-reportjpac20820182> <https://pyidaungsu.hluttaw.mm/reports/1522-reportjpac20820183>

AR-3a. If the AR is published, what is the date of publication of the AR?

*Note that the date of publication is not necessarily the same date that is printed on the document.*

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late.*

*Please enter the date in the following format: "DD/MM/YYYY." For example, 5 September 2018 should be entered as 05/09/2018. If the document is not published or not produced, leave this question blank.*

Answer:

Source:

2017-2018 Fiscal Year Budget Information, Myanmar's Budget Transparency, Page 5:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/07/myanmar%20citizens%20budget\\_2017\\_2018.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/07/myanmar%20citizens%20budget_2017_2018.pdf)

Comment:

For 2016-17 Fiscal Year, the government made five out of eight key budget documents available to the public which are Executive Budget Proposal, Enacted Budget, Citizen's Budget, In Year Review and Year End Report, but Audit Report is published only for internal use.

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

AR-3b. In the box below, please explain how you determined the date of publication of the AR.

*If the document is not published at all, researchers should mark this question "n/a."*

Answer:

n/a

Source:

S 2017-2018 Fiscal Year Budget Information, Myanmar's Budget Transparency, Page 5:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/07/myanmar%20citizens%20budget\\_2017\\_2018.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/07/myanmar%20citizens%20budget_2017_2018.pdf)

Comment:

For 2016-17 Fiscal Year, the government made five out of eight key budget documents available to the public which are Executive Budget Proposal, Enacted Budget, Citizen's Budget, In Year Review and Year End Report, but Audit Report is published only for internal use.

Peer Reviewer

Opinion: Agree

Comments: Audit report is not published by the government although the report with comments by Joint Public Account Committee is available on Pyidaungsu Hluttaw website. The title of the report is: Comments on the audit findings of the Office of the Auditor General for FY 2016-17, Report Number 7/2018 [https://pyidaungsu.hluttaw.mm/uploads/pdf/post/cZ9xX0\\_part%202.pdf](https://pyidaungsu.hluttaw.mm/uploads/pdf/post/cZ9xX0_part%202.pdf) The report was distributed in the Parliament on 16 August 2018 and published on 18 September 2018.

Government Reviewer

Opinion: Agree

Comments: 2016-2017 Fiscal Year Audit Report was submitted to the the speaker of the Pyidaungsu Hluttaw on 30/4/2018 ( Page 1,Paragraph 1 line 2 of [https://pyidaungsu.hluttaw.mm/uploads/pdf/post/i9fkNd\\_part%201.pdf](https://pyidaungsu.hluttaw.mm/uploads/pdf/post/i9fkNd_part%201.pdf)) by the Auditor General. Pyidaungsu Hluttaw Joint Public Accounts Committee's findings and suggestions on Audit Report at <https://pyidaungsu.hluttaw.mm/reports/1520-reportjpac20820181> <https://pyidaungsu.hluttaw.mm/reports/1521-reportjpac20820182> <https://pyidaungsu.hluttaw.mm/reports/1522-reportjpac20820183>

AR-4. If the AR is published, what is the URL or weblink of the AR?

*Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should leave this question blank.*

Answer:

Source:

2017-2018 Fiscal Year Budget Information, Myanmar's Budget Transparency, Page 5:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/07/myanmar%20citizens%20budget\\_2017\\_2018.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/07/myanmar%20citizens%20budget_2017_2018.pdf)

Comment:

For 2016-17 Fiscal Year, the government made five out of eight key budget documents available to the public which are Executive Budget Proposal, Enacted Budget, Citizen's Budget, In Year Review and Year End Report, but Audit Report is published only for internal use.

Peer Reviewer

Opinion:

Government Reviewer

Opinion:

AR-5. If the AR is published, are the numerical data contained in the AR available in a machine readable format?

*Material (data or content) is machine readable if it is in a format that can be easily processed by a computer, such as .csv, .xls/.xlsx, and .json. Numerical data found in PDFs and Word (.doc/.docx) files do not qualify as machine readable. See more at: <http://opendatahandbook.org/glossary/en/terms/machine-readable/>*

*Option "d" applies if the AR is not published or not produced, therefore its machine readability cannot be assessed.*

Answer:

d. Not applicable

Source:

2017-2018 Fiscal Year Budget Information, Myanmar's Budget Transparency, Page 5:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/07/myanmar%20citizens%20budget\\_2017\\_2018.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/07/myanmar%20citizens%20budget_2017_2018.pdf)

Comment:

For 2016-17 Fiscal Year, the government made five out of eight key budget documents available to the public which are Executive Budget Proposal, Enacted Budget, Citizen's Budget, In Year Review and Year End Report, but Audit Report is published only for internal use.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

AR-6a. If the AR is not publicly available, is it still produced?

*If the AR is not considered publicly available under the OBS methodology (and thus the answer to Question AR-2 was "d"), a government may nonetheless produce the document.*

*Option "a" applies if the document is produced and made available to the public online but not within the time frame specified in the OBS methodology (see Question AR-2).*

*Option "b" applies if the document is produced and made available to the public within the time frame specified by the OBS methodology but only in hard copy (and is not available online). Option "b" also applies if the document is made available to the public within the time frame specified by the OBS methodology in soft electronic copy but is not available online.*

*Option "c" applies if the document is produced for internal purposes only and so is not made available to the public.*

*Option "d" applies if the document is not produced at all.*

*Option "e" applies if the document is publicly available.*

*If a document is not released to the public, researchers may need to write to or visit the relevant government office in order to determine whether answer "c" or "d" applies.*

Answer:

c. Produced for internal purposes/use only

Source:

2017-2018 Fiscal Year Budget Information, Myanmar's Budget Transparency, Page 5:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/07/myanmar%20citizens%20budget\\_2017\\_2018.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/07/myanmar%20citizens%20budget_2017_2018.pdf)

Comment:

For 2016-17 Fiscal Year, the government made five out of eight key budget documents available to the public which are Executive Budget Proposal, Enacted Budget, Citizen's Budget, In Year Review and Year End Report, but Audit Report is published only for internal use.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: 2016-2017 Fiscal Year Audit Report was submitted to the the speaker of the Pyidaungsu Hluttaw on 30/4/2018 ( Page 1,Paragraph 1 line 2 of [https://pyidaungsu.hluttaw.mm/uploads/pdf/post/i9fkNd\\_part%201.pdf](https://pyidaungsu.hluttaw.mm/uploads/pdf/post/i9fkNd_part%201.pdf)) by the Auditor General. Pyidaungsu Hluttaw Joint Public Accounts Committee's findings and suggestions on Audit Report at <https://pyidaungsu.hluttaw.mm/reports/1520-reportjpac20820181> <https://pyidaungsu.hluttaw.mm/reports/1521-reportjpac20820182> <https://pyidaungsu.hluttaw.mm/reports/1522-reportjpac20820183>

AR-6b. If you selected option "c" or "d" in question AR-6a, please specify how you determined whether the AR was produced for internal use only, versus not produced at all.

*If option "a," "b," or "e" was selected in question AR-6a, researchers should mark this question "n/a."*

Answer:

On 19th-day of Second Pyidaungsu Hluttaw's ninth regular session on September 10, 2018, Union level officials responded to discussions by Hluttaw representatives about the Joint Public Accounts Committee Report (7/2018) on the Office of the Union Auditor General audit report for fiscal year 2016-2017 and the decision of the Hluttaw on the report was made.

Source:

Second Pyidaungsu Hluttaw's ninth regular session holds 19th-day meeting  
<http://www.globalnewlightofmyanmar.com/second-pyidaungsu-hluttaws-ninth-regular-session-holds-19th-day-meeting/>

Comment:

On 19th-day of Second Pyidaungsu Hluttaw's ninth regular session on September 10, 2018, Union level officials responded to discussions by Hluttaw representatives about the Joint Public Accounts Committee Report (7/2018) on the Office of the Union Auditor General audit report for fiscal year 2016-2017 and the decision of the Hluttaw on the report was made.

Peer Reviewer

Opinion: Agree

Comments: Audit report is not published by the government although the report with comments by Joint Public Account Committee is available on Pyidaungsu Hluttaw website. The title of the report is: Comments on the audit findings of the Office of the Auditor General for FY 2016-17, Report Number 7/2018 [https://pyidaungsu.hluttaw.mm/uploads/pdf/post/cZ9xX0\\_part%202.pdf](https://pyidaungsu.hluttaw.mm/uploads/pdf/post/cZ9xX0_part%202.pdf) The report was distributed in the Parliament on 16 August 2018 and published on 18 September 2018.

Government Reviewer

Opinion: Agree

Comments: 2016-2017 Fiscal Year Audit Report was submitted to the the speaker of the Pyidaungsu Hluttaw on 30/4/2018 ( Page 1,Paragraph 1 line 2 of [https://pyidaungsu.hluttaw.mm/uploads/pdf/post/i9fkNd\\_part%201.pdf](https://pyidaungsu.hluttaw.mm/uploads/pdf/post/i9fkNd_part%201.pdf)) by the Auditor General. Pyidaungsu Hluttaw Joint Public Accounts Committee's findings and suggestions on Audit Report at <https://pyidaungsu.hluttaw.mm/reports/1520-reportjpac20820181> <https://pyidaungsu.hluttaw.mm/reports/1521-reportjpac20820182> <https://pyidaungsu.hluttaw.mm/reports/1522-reportjpac20820183>

AR-7. If the AR is produced, please write the full title of the AR.

*For example, a title for the Audit Report could be "Annual General Reports of the Controller and Auditor General." If the document is not produced at all, researchers should mark this question "n/a."*

Answer:

n/a

Source:

2017-2018 Fiscal Year Budget Information, Myanmar's Budget Transparency, Page 5:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/07/myanmar%20citizens%20budget\\_2017\\_2018.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/07/myanmar%20citizens%20budget_2017_2018.pdf)

Comment:

For 2016-17 Fiscal Year, the government made five out of eight key budget documents available to the public which are Executive Budget Proposal, Enacted Budget, Citizen's Budget, In Year Review and Year End Report, but Audit Report is published only for internal use.

Peer Reviewer

Opinion: Agree

Comments: Audit report is not published by the government although the report with comments by Joint Public Account Committee is available on Pyidaungsu Hluttaw website. The title of the report is: Comments on the audit findings of the Office of the Auditor General for FY 2016-17, Report Number 7/2018 [https://pyidaungsu.hluttaw.mm/uploads/pdf/post/cZ9xX0\\_part%202.pdf](https://pyidaungsu.hluttaw.mm/uploads/pdf/post/cZ9xX0_part%202.pdf) The report was distributed in the Parliament on 16 August 2018 and published on 18 September 2018.

Government Reviewer

Opinion: Agree

AR-8. Is there a "citizens version" of the AR?

*While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle. While it is recognized that it may be unreasonable to expect that a citizens version is produced for each and every one of those key documents, it seems acceptable to expect that according to good practice, the executive releases a citizens version of key budget documents for each of the four stages of the budget process to allow citizens to be aware of what is happening, in terms of public financial management, throughout the entire budget cycle. For more information on Citizens Budget see: <http://www.internationalbudget.org/opening-budgets/citizens-budgets/>.*

Answer:

b. No

Source:

2017-2018 Fiscal Year Budget Information, Myanmar's Budget Transparency, Page 5:

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/07/myanmar%20citizens%20budget\\_2017\\_2018.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/07/myanmar%20citizens%20budget_2017_2018.pdf)

Comment:

For 2016-17 Fiscal Year, the government made five out of eight key budget documents available to the public which are Executive Budget Proposal, Enacted Budget, Citizen's Budget, In Year Review and Year End Report, but Audit Report is published only for internal use. There is no citizen's version of the audit report.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-1a. Are there one or more websites or web portals for disseminating government fiscal information? If yes, please provide the necessary links in the comment/citation.

*GQ-1a asks the researcher to list any government websites or portals where fiscal information can be found. For example, in New Zealand the Treasury website (<http://www.treasury.govt.nz/>) hosts important budget-related information, including the Pre-Budget Statement, the Executive's Budget Proposal, the Citizens Budget, In-Year Reports, the Mid-Year Review, and the Year-End Report. In addition, New Zealand's Parliamentary Counsel Office (<http://www.legislation.govt.nz/>) posts the Enacted Budget while the Controller and Auditor-General website (<http://www.oag.govt.nz/>) publishes the annual Audit Report. The New Zealand researcher would provide the links to each of these sites. Other countries have developed portals that include fiscal information, though not in the "documents" format. For example, these portals have been created by Mexico (<https://www.transparenciapresupuestaria.gob.mx/>) and Brazil (<http://www.portaltransparencia.gov.br/>). Some countries have both a website and a portal. The Brazilian government, for example, apart from the Transparency Portal, has a dedicated website for the federal budget, where all key documents and other information can be found ([www.orcamentofederal.gov.br/](http://www.orcamentofederal.gov.br/)). Researchers should include details about all of the relevant websites and/or portals that they can be used to access budget information.*

Answer:

a. Yes

Source:

Pyidaungsu Hluttaw website

<https://pyidaungsu.hluttaw.mm/>

Ministry of Planning and Finance

<https://www.mopf.gov.mm/>

Comment:

Pyidaungsu Hluttaw website publish budget law for each fiscal year and key budget and supporting documents are uploaded to Ministry of Planning and Finance's website.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Budget Law can be found Myanmar National Portal and Myanmar Law information System. <https://www.mlis.gov.mm/>

Researcher Response

I agree with GR comment as the website provided is source of government laws.

GQ-1b. On these websites/portals, can revenue and/or expenditure data for the current fiscal year be downloaded as a consolidated file (or set of files)? If yes, please provide the necessary links in the comment/citation.

*GQ-1b, GQ-1c, and GQ-1d ask about whether governments publish specific types of content on their websites/portals: (a) consolidated files that contain revenue and/or expenditure information for the current fiscal year; (b) consolidated files that contain revenue and/or expenditure information for multiple years in consistent formats; and (c) infographics/visualizations or other similar tools used to simplify data access and analysis. Researchers should provide the links to relevant webpages and some explanations of what they contain.*

Answer:

d. No, neither expenditure or revenue data can be downloaded as a consolidated file

Source:

Pyidaungsu Hluttaw's Law No. 30  
2018-2019 Fiscal Year Union Budget Law  
<https://pyidaungsu.hluttaw.mm/laws/lawno302192018>

Comment:

Both revenue and expenditure data can be downloaded as a consolidated file but not in machine readable format, only available in PDF file.

Peer Reviewer

Opinion: Agree

Comments: To date, only expenditure and revenue data of the first and second quarter of FY 2018-19 can be downloaded in excel files. File names: 2018-2019 FY Union\_2nd Quarter Budget Report\_Tables.xls ၂၀၁၈-၂၀၁၉ ခု၊ ဘဏ္ဍာရေးနှစ် ပြည်ထောင်စုအဆင်ပြေမှုအဖွဲ့ဝင်အဖွဲ့ဝင်များ (In Year Report) Table

Government Reviewer

Opinion: Disagree

Suggested Answer: a. Yes, both revenue and expenditure data can be downloaded as a consolidated file

Comments: <https://www.mopf.gov.mm/my/blog/47/143/5632>

[https://www.mopf.gov.mm/sites/default/files/Fiscal%20data%20for%20dissemination%202019\\_1.pdf](https://www.mopf.gov.mm/sites/default/files/Fiscal%20data%20for%20dissemination%202019_1.pdf)

<https://www.mopf.gov.mm/my/page/finance/%E1%80%9B%E1%80%9E%E1%80%AF%E1%80%B6%E1%80%B8%E1%80%99%E1%80%BE%E1%80%94%E1%80%BA%E1%80%81%E1%80%BC%E1%80%B1%E1%80%84%E1%80%BD%E1%80%B1%E1%80%85%E1%80%AC%E1%80%9B%E1%80%84%E1%80%BA%E1%80%B8%E1%80%A6%E1%80%B8%E1%80%85%E1%80%AE%E1%80%B8%E1%80%8C%E1%80%AC%E1%80%94/800>

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2019/03/Fiscal%20data%20for%20dissemination%202019\\_1.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2019/03/Fiscal%20data%20for%20dissemination%202019_1.pdf)

Researcher Response

As only PDF file is available for download, the researcher chose score D.

GQ-1c. On these websites/portals, can consolidated revenue and/or expenditure data be downloaded for multiple years in consistent formats? If yes, please provide the necessary links and details in the comment/citation.

Answer:

d. No, neither expenditure or revenue data can be downloaded for multiple years in consistent formats

Source:

2018-2019 Fiscal Year Union Budget Law  
<https://pyidaungsu.hluttaw.mm/>

Ministry of Planning and Finance

<https://www.mopf.gov.mm/my/page/finance/%E1%80%9B%E1%80%9E%E1%80%AF%E1%80%B6%E1%80%B8%E1%80%99%E1%80%BE%E1%80%94%E1%80%BA%E1%80%81%E1%80%BC%E1%80%B1%E1%80%84%E1%80%BD%E1%80%B1%E1%80%85%E1%80%AC%E1%80%9B%E1%80%84%E1%80%BA%E1%80%B8%E1%80%A6%E1%80%B8%E1%80%85%E1%80%AE%E1%80%B8%E1%80%8C%E1%80%AC%E1%80%94/800>

Comment:

Revenue and expenditure data cannot be downloaded for multiple years in constant formats. But separate revenue and expenditure data can be downloaded individually. However, only in PDF form, not machine-readable.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Disagree

Suggested Answer: a. Yes, both revenue and expenditure data can be downloaded for multiple years in consistent formats

Comments: <https://www.mopf.gov.mm/my/blog/47/143/5632>

[https://www.mopf.gov.mm/sites/default/files/Fiscal%20data%20for%20dissemination%202019\\_1.pdf](https://www.mopf.gov.mm/sites/default/files/Fiscal%20data%20for%20dissemination%202019_1.pdf)

<https://www.mopf.gov.mm/my/page/finance/%E1%80%9B%E1%80%9E%E1%80%AF%E1%80%B6%E1%80%B8%E1%80%99%E1%80%BE%E1%80%94%E1%80%BA%E1%80%81%E1%80%BC%E1%80%B1%E1%80%84%E1%80%BD%E1%80%B1%E1%80%85%E1%80%AC%E1%80%9B%E1%80%84%E1%80%BA%E1%80%B8%E1%80%A6%E1%80%B8%E1%80%85%E1%80%AE%E1%80%B8%E1%80%8C%E1%80%AC%E1%80%94/800>

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2019/03/Fiscal%20data%20for%20dissemination%202019\\_1.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2019/03/Fiscal%20data%20for%20dissemination%202019_1.pdf)

Researcher Response

The researcher kept the score at D as data could only be available in PDF format.

GQ-1d. On these websites/portals, are infographics/visualizations or other similar tools used to simplify data access and analysis? If yes, please provide the necessary links and details in the comment/citation.

Answer:

b. No

Source:

2018-2019 Fiscal Year Union Budget Law

<https://pyidaungsu.hluttaw.mm/>

Ministry of Planning and Finance

<https://www.mopf.gov.mm/my/page/finance/%E1%80%9B%E1%80%9E%E1%80%AF%E1%80%B6%E1%80%B8%E1%80%99%E1%80%BE%E1%80%94%E1%80%BA%E1%80%81%E1%80%BC%E1%80%B1%E1%80%84%E1%80%BD%E1%80%B1%E1%80%85%E1%80%AC%E1%80%9B%E1%80%84%E1%80%BA%E1%80%B8%E1%80%A6%E1%80%B8%E1%80%85%E1%80%AE%E1%80%B8%E1%80%8C%E1%80%AC%E1%80%94/800>

Comment:

Only separate documents related to budget laws and reports are accessible.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

GQ-2. Are there laws in place guiding public financial management and/or auditing? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where the law(s) contains specific provisions for budget transparency and/or participation.

*GQ-2 asks about the existence of any national laws governing public financial management and auditing. These may include a public finance act, a section of the constitution, or an organic budget law. In some countries, fiscal responsibility legislation may also be relevant. For example, the Kenya researcher may include the link to its Public Finance Management Act, 2012 (<http://www.kenyalaw.org/lex/actview.xql?actid=No.%2018%20of%202012>), and the Macedonian researcher may include a link to its State Audit Law (<https://www.finance.gov.mk/files/u11/Audit%20law.pdf>). Researchers should provide links to websites where such laws are published, if possible, or an electronic copy of the law itself. They should also indicate if and where (e.g. which article) these laws include specific provisions for budget transparency and citizen participation in budget processes.*

Answer:

a. Yes

Source:

Constitution of the Republic of the Union of Myanmar 2018

<http://www.president-office.gov.mm/en/sites/default/files/myanmarconstitution2008mm.pdf>

The Auditor General of the Union Law 2010

[https://www.oagmac.gov.mm/sites/default/files/oag/legal\\_framework/union\\_auditor\\_general\\_law\\_myanmar\\_0.pdf](https://www.oagmac.gov.mm/sites/default/files/oag/legal_framework/union_auditor_general_law_myanmar_0.pdf)

2018-2019 Fiscal Year Union Budget Law

<https://pyidaungsu.hluttaw.mm/laws/lawno302192018>

Comment:

Constitution of the Republic of the Union of Myanmar 2018

Chapter 4, Legislature, Pyidaungsu Hluttaw, Submission of the Union Budget Bill,

Article 103 Section (a)-(f) of 2008 Constitution presents how the submission of union budget shall be performed and the ability of Union Government to perform as necessary in accord with the Union Budget Law and Supplementary Appropriation Law enacted by the Pyidaungsu Hluttaw.

The Auditor General of The Union Law 2010 (2018) Article 11 sub section (a) states the responsibilities of Auditor general to at least one a year to present scrutiny to Pyidaungsu Hluttaw's or Pyithu Hluttaw or Amyotha Hluttaw's session and report as necessary accordingly, auditing the union budget and if the revenue are fully collected and the allotted expenditure efficiently executed. Article 36 sub session (a) states organization/ministry to be audited has to send staff lists, budget, year end summary including assets to the Union Auditor General office and audits office step by step within 90 days after the end of each fiscal year.

Article 3 of Chapter 3, Revenue and Expenditure of the 2018-2019 Fiscal Year Union Budget Law states executing revenues and expenditure have to be in accordingly with relevant laws, policies, regulations, acts, orders, notification and due procedures. Article 24 (b) of Chapter 4, State owned Economic Enterprises undertaken outside union fund states aggregate income and expenditure of SEEs undertaken outside union fund needs to be mentioned in the Union Budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

GQ-3. Are there additional laws regulating: (1) access to information; (2) government transparency; or (3) citizens participation? If yes, please provide the necessary details and links in the comment/citation, and specify whether and where these laws contain specific provisions for budget transparency and/or participation.

*The third and last question asks researchers to list any additional laws regulating access to information, transparency, or citizens' participation that are relevant for the promotion of budget transparency and citizen participation in budget processes. These might include legislation related to access to information, to planning processes, or to public administration more generally. India's Right to Information Act of 2005 (<https://www.ncess.gov.in/facilities/central-public-information-officer/rti-act-details.html>) is an example of this type of law. More information on access to information legislation (constitutional provisions, laws, and regulations), including examples of model laws, can be found here: <http://www.right2info.org/laws/constitutional-provisions-laws-and-regulations#section-1>.*

Answer:

a. Yes

Source:

Right to Information Bill

<http://freexpressionmyanmar.org/wp-content/uploads/2017/07/Right-to-information-bill-EN.pdf>

Comment:

The Right to Information Bill was proposed in 2016 by former government before the current power took power.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

1. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative

unit (that is, by ministry, department, or agency)?

**GUIDELINES:**

*Question 1 addresses the presentation of expenditure by administrative unit. This information indicates which government entity (ministry, department, or agency, or MDAs) will be responsible for spending the funds and, ultimately, held accountable for their use.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all administrative units, accounting for all expenditures, in the budget year. To answer "b," the administrative units shown individually, in the Executive's Budget Proposal or its supporting documentation, must account for at least two-thirds of all expenditures in the budget year. In other words, the sum of the expenditures assigned to the individual MDAs (education, health, infrastructure, interior, defense, etc.) must account for at least two-thirds of the total expenditure budgeted for that particular year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents administrative units that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by administrative unit.*

**Answer:**

a. Yes, administrative units accounting for all expenditures are presented.

**Source:**

The executive budget proposal 2018-2019 Fiscal Year (budget and budget bill), page 78-97 present the expenditures of administrative units in table. [https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

**Comment:**

The executive budget proposal along with its supportive documents, budget summary book and budget brief of 2018-2019 Fiscal Year present expenses of administrative units.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

2. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by functional classification?

**GUIDELINES:**

*Question 2 addresses the presentation of expenditure by functional classification. This classification indicates the programmatic purpose, sector, or objective for which the funds will be used, such as health, education, or defense. Administrative units are not necessarily aligned with functional classifications. For instance, in one country all functions connected with water supply (which fall into the "Housing" function) may be undertaken by a single government agency, while in another country they may be distributed across the Ministries of Environment, Housing, and Industrial Development. In the latter case, three ministries have programs addressing water supply, so three ministries contribute to one function. Similarly, some administrative units may conduct activities that cut across more than one function. For instance, in the example above, some programs of the Ministry of Environment would also be classified in the "environmental protection" function.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by functional classification.*

**Answer:**

b. No, expenditures are not presented by functional classification.

**Source:**

2018-2019 Fiscal Year, Budget and Budget Bill (Executive Budget Proposal), Fiscal Year 2018-2019 Budget and expenditure relevant to foreign aids and loans, page 21-55, [https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

**Comment:**

The executive budget proposal of 2018-2019 Fiscal Year presents expenditures by only by administrative classifications.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

3. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by functional classification, is the functional classification compatible with international standards?

**GUIDELINES:**

*Question 3 asks whether a country's functional classification meets international standards. To answer "a," a country's functional classification must be aligned with the OECD and the UN's Classification of the Functions of Government (COFOG), or provide a cross-walk between the national functional presentation and COFOG.*

*The OECD Best Practices for Budget Transparency can be viewed at <http://www.oecd.org/gov/budgeting/Best%20Practices%20Budget%20Transparency%20-%20complete%20with%20cover%20page.pdf>*

*COFOG can be viewed at [https://unstats.un.org/unsd/publication/SeriesM/SeriesM\\_84E.pdf](https://unstats.un.org/unsd/publication/SeriesM/SeriesM_84E.pdf) or at <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/ch6ann.pdf>.*

**Answer:**

b. No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.

**Source:**

2018-2018 Fiscal Year, Union Budget and Budget Bill (Executive Budget Proposal), page 74-93,  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

**Comment:**

The Union Budget and Union Budget Bill presents expenditures for the budget year by administrative units.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

4. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year by economic classification?

**GUIDELINES:**

*Question 4 asks whether the Executive's Budget Proposal or its supporting documentation presents expenditures for the budget year organized by economic classification. Economic classification provides information on the nature of the expenditure, such as whether funds are being used to pay for wages and salaries, capital projects, or social assistance benefits.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for the budget year organized by economic classification.*

**Answer:**

b. No, expenditures are not presented by economic classification.

**Source:**

Expenditures are presented by economic classification categorizing the current and capital expenditure.  
2018-2018 Fiscal Year, Union Budget and Budget Bill (Executive Budget Proposal), page 74-93,  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

**Comment:**

The executive budget proposal of 2018-2019 Fiscal Year presents only the expenditures of each ministry and department.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

5. If the Executive's Budget Proposal or any supporting budget documentation presents expenditures for the budget year by economic classification, is the economic classification compatible with international standards?

**GUIDELINES:**

*Question 5 asks whether a country's economic classification meets international standards. To answer "a," a country's economic classification must be consistent with the International Monetary Fund's (IMF) 2001 Government Finance Statistics (GFS). The GFS economic classification is presented here: <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>. To learn more about Government Finance Statistics also refer to the entire IMF 2001 GFS manual (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf>).*

**Answer:**

b. No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.

**Source:**

2018-2018 Fiscal Year, Union Budget and Budget Bill (Executive Budget Proposal), page 74-93,  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

**Comment:**

The Union Budget and Union Budget Bill presents expenditures for the budget year only by administrative units and expense are not classified by compensation for employee, uses of goods and services, interests, grants, subsidies, social benefits and other expenses as required by Government Finance Statistics Manual.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

6. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the budget year?

**GUIDELINES:**

*Question 6 asks whether expenditures are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should treat the term "program" as meaning any level of detail below an administrative unit – that is, any programmatic grouping that is below the ministry, department, or agency level. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, in the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures in the budget year. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

*Budget decisions for the upcoming year can also affect the parameters of future budgets. It is therefore useful to estimate revenues and expenditures for multi-year periods, understanding that these estimates might be revised as circumstances change. Sometimes referred to as a Medium Term Expenditure Framework (MTEF), a three-year period – that is, the budget year plus two more years – is generally considered an appropriate horizon for budgeting and planning.*

**Answer:**

c. Yes, programs accounting for less than two-thirds of expenditures are presented.

Source:

Program accounts for less than two-third of expenditures are present, in particular undertaken with foreign aid and loan. 2018-2019 Fiscal Year, Union Budget and Union Budget Bill, page 24-58, [https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

Comment:

Program accounts for electricity, public financial management, transportations and roads improvement and health actions are described. There is no program expenditures presented besides the expenditures for the programs undertaken with foreign aids and loans. The foreign aids and loans account for L USD 1,610,716,431.55 million and G USD 386,351,820.23 million. Option C is chosen because only expenditures of programs undertaken with foreign aid and loans are presented.

Peer Reviewer

Opinion: Agree

Comments: It is page 21 to 55 of the document and page 24 to 58 on PDF.

Government Reviewer

Opinion: Agree

7. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

*GUIDELINES:*

*Question 7 asks if multi-year expenditure estimates are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates by all three of the expenditure classifications for at least two years beyond the budget year. To answer "b," multi-year expenditure estimates must be presented by two of these three classifications. A "c" answer applies if multi-year expenditure estimates are presented by one of the three classifications. Answer "d" applies if multi-year expenditure estimates are not presented by any of the three classifications.*

Answer:

d. No, multi-year expenditure estimates are not presented by any expenditure classification.

Source:

Myanmar adopted medium term fiscal framework since Fiscal Year 2015-2016 with projections for upcoming 3 years. 2016-2017 Fiscal Year, Budget Information, Medium Term Fiscal Framework, page 10, <https://www.spectrumsdkn.org/en/economic-justice/budget-transparency/208-myanmar-s-second-citizen-s-budget-for-2016-2017/file>

Comment:

Though 2018-2019 Fiscal Year executive budget proposal (page 6-20) presents revenues and expenditures of the last three fiscal years, no information is published for upcoming fiscal years.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: 2018-2019 Fiscal Year Minister Budget Speech Page 11 present only revenue, expenditure, deficit, foreign loan and states and regions deficit financing but not any three expenditure classifications. [https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY\\_MOPF%20Minister%20Budget%20Speech.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY_MOPF%20Minister%20Budget%20Speech.pdf)

7b. Based on the response to Question 7, check the box(es) to identify which expenditure classifications have estimates for a multi-year period in the Executive's Budget Proposal?

Answer:  
None of the above

Source:  
Only budget information of the last three years are present in 2018-2019 Fiscal Year's executive budget proposal. 2018-2019 Fiscal Year, Union Budget and Budget Bill, Revenue and Expenditure (summary), page 6-20, [https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

Comment:  
No estimates for a multi-year period is presented in the executive budget proposal of 2018-2019 Fiscal Year.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: 2018-2019 Fiscal Year Minister Budget Speech Page 11 present only revenue, expenditure, deficit, foreign loan and states and regions deficit financing but not any three expenditure classifications. [https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY\\_MOPF%20Minister%20Budget%20Speech.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY_MOPF%20Minister%20Budget%20Speech.pdf)

8. Does the Executive's Budget Proposal or any supporting budget documentation present expenditure estimates for a multi-year period (at least two-years beyond the budget year) by program?

**GUIDELINES:**

*Question 8 asks if multi-year expenditure estimates are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for at least two years beyond the budget year. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures over the multi-year period. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates for programs that account for less than two-thirds of expenditures. Answer "d" applies if multi-year estimates are not presented by program.*

*Revenues generally are separated into two major categories: "tax" and "non-tax" revenues. Taxes are compulsory transfers that result from government exercising its sovereign power. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes. The category of non-tax revenues is more diverse, ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services. Note that some forms of revenue, such as contributions to social security funds, can be considered either a tax or non-tax revenue depending on the nature of the approach to these contributions. Particularly because different revenues have different characteristics, including who bears the burden of paying the tax and how collections are affected by economic conditions, it is helpful when estimates for revenues are disaggregated and displayed based on their sources.*

*For more information, please refer to the 2001 GFS manual, in particular Appendix 4 (<http://www.imf.org/external/pubs/ft/gfs/manual/pdf/app4.pdf>).*

Answer:  
d. No, multi-year estimates for programs are not presented.

Source:  
Only budget information of the last three years are present in 2018-2019 Fiscal Year's executive budget proposal. 2018-2019 Fiscal Year, Union Budget and Budget Bill, Revenue and Expenditure (summary), page 6-20, [https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

Comment:  
No estimates for a multi-year period is presented in the executive budget proposal of 2018-2019 Fiscal Year.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree  
Comments: 2018-2019 Fiscal Year Minister Budget Speech Page 11 present only revenue, expenditure, deficit, foreign loan and states and regions deficit financing but not any three expenditure classifications. [https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY\\_MOPF%20Minister%20Budget%20Speech.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY_MOPF%20Minister%20Budget%20Speech.pdf)

9. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of tax revenue (such as income tax or VAT) for the budget year?

**GUIDELINES:**

*Question 9 assesses the degree to which the individual sources of "tax" revenue are disaggregated in the budget. The largest sources of tax revenue in some countries are taxes on personal and business income and taxes on goods and services, such as sales or value-added taxes.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of tax revenue that when combined account for at least two-thirds of all tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of tax revenue that account for less than two-thirds of tax revenues. Answer "d" applies if individual sources of tax revenue are not presented.*

**Answer:**

a. Yes, individual sources of tax revenue accounting for all tax revenue are presented.

**Source:**

Individual sources of tax revenue accounting for all tax revenue are present.  
2018-2019 Fiscal Year, Budget summary, Summary of tax revenue sources of Union Ministries and Department, page 19,  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_Budget%20Summary%20Book%201.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_Budget%20Summary%20Book%201.pdf)

2018-2019 Fiscal Year Budget Brief, Union tax revenue projections, page 7,  
[https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY\\_Budget%20Brief\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY_Budget%20Brief_0.pdf)

**Comment:**

Individual sources of tax revenue are presented in supporting documents of executive budget proposal - budget summary and budget brief and EBP itself.

There are no revenues either in broad categories or 'other'/'miscellaneous' categories in the table, therefore the score is A.

Peer Reviewer  
Opinion: Agree

Comments: Revenue are presented by individual sources. There are 22 types of taxes and fees.

Government Reviewer  
Opinion: Agree

10. Does the Executive's Budget Proposal or any supporting budget documentation present the individual sources of non-tax revenue (such as grants, property income, and sales of government-produced goods and services) for the budget year?

**GUIDELINES:**

*Question 10 assesses the degree to which the individual sources of "non-tax" revenue are disaggregated in the budget. The category of non-tax revenues is diverse, and can include revenue ranging from grants from international institutions and foreign governments to funds raised through the sale of government-provided goods and services.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all individual sources of non-tax revenue for the budget year, and "other" or "miscellaneous" revenue must account for three percent or less of all non-tax revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present individual sources of non-tax revenue that when combined account for at least two-thirds of all non-tax revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents individual sources of non-tax revenue that account for less than two-thirds of non-tax revenues. Answer "d" applies if individual sources of non-tax revenue are not presented.*

Answer:

b. Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.

Source:

2018-2019 Union Budget and Union Budget Bill, page 74-92:

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

Comment:

Individual sources of non-tax revenue of Union level ministries and organizations, such as both state-owned economic enterprises undertaken with union funds and outside the funds, are presented in the Executive's Budget Proposal of 2018-2019 Fiscal Year. Some of the revenues from SOEs are not provided as individual sources, therefore the score is B.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

11. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for a multi-year period (at least two-years beyond the budget year)?

*GUIDELINES:*

*Question 11 evaluates whether revenue estimates are presented for a multi-year period (at least two years beyond the budget year) by "category;" that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of revenues classified by category for at least two years following the budget year in question.*

Answer:

b. No, multi-year estimates of revenue are not presented by category.

Source:

Multi-year estimates of revenue are not presented in the executive budget proposal and its supporting documents. Only revenue estimates of the current fiscal is presented.

2018-2019 Fiscal Year, Budget Summary, Summary of Revenue estimates of Union Ministries and Departments, page 19:

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_Budget%20Summary%20Book%201.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_Budget%20Summary%20Book%201.pdf)

Comment:

In the executive budget proposal of 2018-2019 Fiscal Year, the revenues and expenditures of the last three years (from page 6-20) is present but not multi-year estimate for upcoming fiscal years.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

12. Does the Executive's Budget Proposal or any supporting budget documentation present estimates for individual sources of revenue presented for a multi-year period (at least two-years beyond the budget year)?

*GUIDELINES:*

*Question 12 evaluates whether revenue estimates for individual sources of revenue are presented for a multi-year period (at least two years beyond the budget year). The question applies to both tax and non-tax revenue.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Executive's Budget Proposal or its supporting documentation must present multi-year estimates of individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents multi-year estimates*

of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented for a multi-year period.

Answer:

d. No, multi-year estimates for individual sources of revenue are not presented.

Source:

Multi-year estimates of revenue are not presented in the executive budget proposal and its supporting documents. Only revenue estimates of the current fiscal is presented.

2018-2019 Fiscal Year, Budget Summary, Summary of Revenue estimates of Union Ministries and Departments, page 19:

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_Budget%20Summary%20Book%201.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_Budget%20Summary%20Book%201.pdf)

Comment:

In the executive budget proposal of 2018-2019 Fiscal Year, the revenues and expenditures of the last three years (from page 6-20) is present but not multi-year estimate for upcoming fiscal years.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

13. Does the Executive's Budget Proposal or any supporting budget documentation present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

*GUIDELINES:*

*Question 13 asks about three key estimates related to borrowing and debt that the budget should include:*

- *the amount of net new borrowing required during the budget year;*
- *the central government's total debt burden at the end of the budget year; and*
- *the interest payments on the outstanding debt for the budget year.*

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the IMF.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present all three estimates of borrowing and debt. For a "b" answer, the Executive's Budget Proposal or its supporting documentation must present two of those three estimates. For a "c" answer, the Executive's Budget Proposal or its supporting documentation must present one of the three estimates. Answer "d" applies no information on borrowing and debt is presented for the budget year.*

Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

Budget Commission recommendations for 2018-2019 Fiscal Year, 2018-2019 Union Budget Estimate, page 3:

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_Financial%20Commission%20Recommendation.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_Financial%20Commission%20Recommendation.pdf)

Comment:

The foreign loan (net new borrowing) for 2018-2019 Fiscal Year is \$ 1.611 Billion.

A deficit figure is presented in the EB on page 2, (-4903.120 MMK billion).

Sectoral loans were presented in 2018-2019 Budget Summary book downloadable at

([https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_Budget%20Summary%20Book%201.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_Budget%20Summary%20Book%201.pdf)). But it does not provide the total debt required during the fiscal year.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, all three estimates related to government borrowing and debt are presented.

Comments: Officially, it is titled as Financial Commission. Every executive budget proposal consists of current, capital and financial revenue and expenditure. Interest payment on outstanding debt is included in the EB for FY 2018-19.

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf) Treasury Department published Medium-Term Debt Management Strategy for 2018 that includes both domestic and foreign debt for the current fiscal year and three year estimates as well as risks related to interest payment. (Page 10 and 11) Characteristics of the debt including interest payment on the debt can be seen on page 3. Total debt burden is mentioned on page 3.

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2019/02/2018%20MTDS.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2019/02/2018%20MTDS.pdf) It was issued on 29 January 2019 that was published on the MOPF website on 5 February 2019. Interest receipt and payment by ministries and state administrative organisations are included in the EB. (Page 74 to 93) [https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf) Programme level loan can be seen on page 21 to 58 of the EB FY 2018-19. [https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf) Since all three estimates related to government borrowing and debt are presented in the EB and Medium-Term Debt Management Strategy, the score for this indicator is given as "a".

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Comments: Budget Commission recommendations for 2018-2019 Fiscal Year, 2018-2019 Union Budget Estimate, page 3:

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_Financial%20Commission%20Recommendation.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_Financial%20Commission%20Recommendation.pdf) The foreign loan (net new borrowing) for 2018-2019 Fiscal Year is \$ 1.611 Billion. A deficit figure is presented in the EBP on page 2, (-4903.120 MMK billion). Sectoral loans were presented in 2018-2019 Budget Summary book downloadable at

([https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_Budget%20Summary%20Book%201.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_Budget%20Summary%20Book%201.pdf)). Interest Payment (Internal and External) for 2018-2019 Fiscal Year was 1,414,734.479 million MMK (5.67% of Total Expenditure) was presented on Page 7, and total amount of loan (Internal and External) shall not exceed was 7,200 billion MMK page 3 of the 2018-2019 fiscal Year budget brief, and total debt receive (Internal and External) will be 2,257,089.736 million MMK (11.26% of total revenue) on page 5 of Budget Brief at

[https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY\\_Budget%20Brief\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY_Budget%20Brief_0.pdf) Interest Payment for 2019-2018 Fiscal Year was presented in 2018-2019 Budget Bill page 75 column 5 and page 78/79 column 5, and total amount of loan (Internal and External) actually received by execution of loan agreement under this chapter shall not exceed 7,200,000.000 million MMK in 2018-2019 fiscal year budget bill page 60 para 12, and amount of net new borrowing required during the budget year on page 74,77,82,84 and 92 column 12 of 2018-2019 budget bill.

[https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

Researcher Response

Yes. As the budget bill, budget brief and budget summary present interest payment and total debt required during the fiscal year, the researcher kept the score B.

IBP Comment

As the Medium-Term Debt Management Strategy cited by the Peer Reviewer was not part of the EBP package for 2018-2019 (and only published in 2019, after the OBS research cut-off date) it cannot be considered in responding to this question. The researcher's response is confirmed.

13b. Based on the response to Question 13, check the box(es) below to identify which estimates of government borrowing and debt are presented in the Executive's Budget Proposal:

Answer:

The amount of net new borrowing required during the budget year  
The interest payments on outstanding debt for the budget year

Source:

Budget Commission recommendations for 2018-2019 Fiscal Year, 2018-2019 Union Budget Estimate, page 3:

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_Financial%20Commission%20Recommendation.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_Financial%20Commission%20Recommendation.pdf)

Comment:

The foreign loan (net new borrowing) for 2018-2019 Fiscal Year is 1.611 USD dollars. A deficit figure is presented in the EBP on page 2, (-4903.120 MMK billion).

Sectoral loans were presented in 2018-2019 Budget Summary book downloadable at ([https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_Budget%20Summary%20Book%201.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_Budget%20Summary%20Book%201.pdf)). But it does not provide the net debt required during the fiscal year, the total debt outstanding at the end of the fiscal year and the interest rate for the fiscal year.

Peer Reviewer

Opinion: Disagree

Suggested Answer: Central government's total debt burden at the end of 2018-19 - US Dollar 10,200.2 million (Page 2 of Medium-Term Debt Management Strategy for 2018) Total debt burden is also included in the Union Minister for Planning and Finance's Explanations at Pyidaungsu Hluttaw concerning the Union Budget Bill for FY 2018-19 [https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_MOPF%20Minister%20Budget%20Speech.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_MOPF%20Minister%20Budget%20Speech.pdf) (Page 34) The interest payment on outstanding debt for the budget year - 1,438,858 Million Kyat [https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf) (Page 74 -92)

Government Reviewer

Opinion: Disagree

Suggested Answer: The amount of net new borrowing required during the budget year Interest payment on outstanding debt for the year

Comments: Budget Commission recommendations for 2018-2019 Fiscal Year, 2018-2019 Union Budget Estimate, page 3:

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_Financial%20Commission%20Recommendation.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_Financial%20Commission%20Recommendation.pdf) The foreign loan (net new borrowing) for 2018-2019 Fiscal Year is \$ 1.611 Billion. A deficit figure is presented in the EBP on page 2, (-4903.120 MMK billion). Sectoral loans were presented in 2018-2019 Budget Summary book downloadable at

([https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_Budget%20Summary%20Book%201.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_Budget%20Summary%20Book%201.pdf)). Interest Payment (Internal and External) for 2018-2019 Fiscal Year was 1,414,734.479 million MMK (5.67% of Total Expenditure) was presented on Page 7, and total amount of loan (Internal and External) shall not exceed was 7,200 billion MMK page 3 of the 2018-2019 fiscal Year budget brief, and total debt receive (Internal and External) will be 2,257,089.736 million MMK (11.26% of total revenue) on page 5 of Budget Brief at

[https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY\\_Budget%20Brief\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY_Budget%20Brief_0.pdf) Interest Payment for 2019-2018 Fiscal Year was presented in 2018-2019 Budget Bill page 75 column 5 and page 78/79 column 5, and total amount of loan (Internal and External) actually received by execution of loan agreement under this chapter shall not exceed 7,200,000.000 million MMK in 2018-2019 fiscal year budget bill page 60 para 12, and amount of net new borrowing required during the budget year on page 74,77,82,84 and 92 column 12 of 2018-2019 budget bill.

[https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

Researcher Response

Yes. As the budget bill, budget brief and budget summary present interest payment and total debt required during the fiscal year, the researcher kept the score B and ticked 1 and 4.

14. "Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year?"

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

**GUIDELINES:**

*Question 14 focuses on the composition of government debt at the end of the budget year, asking whether "core" information related to its composition is presented. These core components include:*

- *interest rates on the debt;*
- *maturity profile of the debt; and*
- *whether the debt is domestic or external.*

*The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 13, domestic debt is held by a country's citizens, banks, and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.*

*Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to the composition of government debt at the end of the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding at the end of the budget year.*

Answer:

d. No, information related to composition of total debt outstanding is not presented.

Source:

Budget Commission recommendations for 2018-2019 Fiscal Year, 2018-2019 Union Budget Estimate, page 3:

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_Financial%20Commission%20Recommendation.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_Financial%20Commission%20Recommendation.pdf)

**Comment:**

The foreign loan for 2018-2019 Fiscal Year is \$ 1.611 billion dollars. Sectoral loans were presented in 2018-2019 Budget Summary book downloadable at ([https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_Budget%20Summary%20Book%201.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_Budget%20Summary%20Book%201.pdf)). However there is no information on the total debt outstanding or composition of the total debt outstanding.

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

c. Yes, information is presented, but it excludes some core elements.

Comments: The supporting document, 2018 Medium-Term Debt Management Strategy includes: Summary of domestic and external debt is included in the 2018 Medium-Term Debt Management Strategy. [https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2019/02/2018%20MTDS.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2019/02/2018%20MTDS.pdf) (Page 4 and 10) Average interest rates on domestic and external debt: External - 1.6%, Domestic - 5.9% maturity profile of the debt - External - 15.9 years, Domestic - 0.5 year Whether domestic or external - Both types of debt by countries and development partners, and by ministries are included in the Budget Speech by the Union Minister of Planning and Finance on the Union Budget Bill for FY 2018-19. (Page 35) [https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_MOPF%20Minister%20Budget%20Speech.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_MOPF%20Minister%20Budget%20Speech.pdf)

**Government Reviewer**

Opinion: Agree

**Researcher Response**

As no information related to the total debt outstanding is provided, the researcher move down the score to D.

**IBP Comment**

As the 2018 Medium-Term Debt Management Strategy was not part of the published EBP package for the 2018-2019 budget, and was only released in 2019, it cannot be considered for this question. The researcher's response is confirmed.

14b. Based on the response to Question 14, check the box(es) to identify which elements of the composition of the total debt outstanding are are presented in the Executive's Budget Proposal:

**Answer:**

None of the above

**Source:**

Budget Commission recommendations for 2018-2019 Fiscal Year, 2018-2019 Union Budget Estimate, page 3:

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_Financial%20Commission%20Recommendation.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_Financial%20Commission%20Recommendation.pdf)

**Comment:**

The foreign loan for 2018-2019 Fiscal Year is 1.611 USD dollars. Sectoral loans were presented in 2018-2019 Budget Summary book downloadable at ([https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_Budget%20Summary%20Book%201.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_Budget%20Summary%20Book%201.pdf)). Neither interest rates on the debt nor maturity profile is presented.

**Peer Reviewer**

Opinion: Agree

Comments: Whether domestic or external - Both types of debt by countries and development partners, and by ministries are included in the Budget Speech by the Union Minister of Planning and Finance on the Union Budget Bill for FY 2018-19. (Page 35)

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_MOPF%20Minister%20Budget%20Speech.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_MOPF%20Minister%20Budget%20Speech.pdf)

**Government Reviewer**

Opinion: Agree

**Researcher Response**

As the EPB documents do not presented information related to the total debt outstanding though some information are provided on external and internal debt, box of none of the above is ticked.

15. "Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based?"

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest

rates.)”

**GUIDELINES:**

Question 15 focuses on the macroeconomic forecast that underlies the budget’s revenue and expenditure estimates, asking whether “core” information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

While the core macroeconomic information should be a standard feature of the Executive’s Budget Proposal, the importance of some types of macroeconomic assumptions may vary from country to country. For example, the budget estimates of some countries are particularly affected by changes in the price of oil and other commodities.

Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short and long-term interest rates; rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.

To answer “a,” the Executive’s Budget Proposal or supporting documentation must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer “b,” the Executive’s Budget Proposal or supporting documentation must present all of the core components noted above. Answer “b” is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A “c” answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer “d” applies if no information on the macroeconomic forecast is presented.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

2018-2019 Fiscal Year, Budget Brief, Union macroeconomic summary, page 2:  
[https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY\\_Budget%20Brief\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY_Budget%20Brief_0.pdf)

Comment:

Information of GDP, macroeconomic growth, deficit to GDP ratio are presented in budget brief document, one of the supporting documents of executive budget proposal.

The inflation rate is presented in MoPF Minister Speech on page 5 under Inflation topic.  
([https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_MOPF%20Minister%20Budget%20Speech.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_MOPF%20Minister%20Budget%20Speech.pdf))

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

15b. Based on the response to Question 15, check the box(es) to identify which elements of the macroeconomic forecast are included in the Executive’s Budget Proposal:

Answer:

Nominal GDP level  
Real GDP growth  
Inflation rate

Source:

2018-2019 Fiscal Year, Budget Brief, Union macroeconomic summary, page 2:  
[https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY\\_Budget%20Brief\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY_Budget%20Brief_0.pdf)

Comment:

Information of GDP, macroeconomic growth, deficit to GDP ratio are presented in budget brief document, one of the supporting documents of executive budget proposal.

The inflation rate is presented in MoPF Minister Speech on page 5 under Inflation topic.

([https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_MOPF%20Minister%20Budget%20Speech.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_MOPF%20Minister%20Budget%20Speech.pdf))

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

16. "Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget?

(The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)"

**GUIDELINES:**

*Question 16 focuses on the issue of whether the Executive's Budget Proposal shows how different macroeconomic assumptions affect the budget estimates (known as a "sensitivity analysis"). It asks whether "core" information related to a sensitivity analysis is presented, estimating the impact on expenditures, revenue, and debt of different assumptions for:*

- *inflation rate;*
- *real GDP growth; and*
- *interest rates.*

*A sensitivity analysis shows the effect on the budget of possible changes in some macroeconomic assumptions, and is important for understanding the impact of the economy on the budget; for instance, what would happen to revenue collections if GDP growth were slower than what is assumed in the budget proposal? Or what would happen to expenditure if inflation were higher than estimated? Or how will revenue be affected by a decrease in the price of oil?*

*As noted for Question 15, changes in certain macroeconomic assumptions, such as the price of oil and other commodities, can have a significant impact on the budget estimates. As a result, some sensitivity analyses may also examine the impact on the budget estimates of changes in assumptions such as the price of oil that are beyond the core elements of the inflation rate, real GDP growth, and interest rates.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to a "sensitivity analysis" as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to a "sensitivity analysis" is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on "sensitivity analysis" is presented.*

**Answer:**

d. No, information related to different macroeconomic assumptions is not presented.

**Source:**

2018-2019 Fiscal Year, Speech of Minister of Ministry of Planning and Finance, Macroeconomic Projection, Inflation rate, page, 2-7:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_MOPF%20Minister%20Budget%20Speech.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_MOPF%20Minister%20Budget%20Speech.pdf)

**Comment:**

Inflation rate and real GDP growth are presented along with macroeconomic vision, sectoral priority, budget deficit, state's economic growth rate are provided. Though inflation rate, real GDP growth, macroeconomic vision, etc. are presented in the document, a sensitivity analysis with a variety of different macroeconomic assumptions is not.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

17. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy

proposals, as distinct from existing policies, affect expenditures?

**GUIDELINES:**

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

**Answer:**

d. No, information that shows how new policy proposals affect expenditure is not presented.

**Source:**

2018-2019 Fiscal Year, Speech of Minister of Ministry of Planning and Finance, Fiscal Policy, page, 7-8:

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_MOPF%20Minister%20Budget%20Speech.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_MOPF%20Minister%20Budget%20Speech.pdf)

**Comment:**

Though the existing expenditure and tax policies are mentioned in the Union Minister of Planning and Finance speech, no information is provided how this will affect the expenditure. The prioritized sectors are electricity and energy, education, health and social welfare service.

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

c. Yes, information that shows how some but not all new policy proposals affect expenditure is presented.

Comments: If the executive budget proposal for the next fiscal year 2019-20 can be reviewed for this indicator, the new policy initiative concerning the changes of electricity tariffs was mentioned by MOPF Minister's speech. Union Minister for Planning and Finance's Speech on Budget Bill FY 2019-20 (Page 21) Date printed on the document was July 2019. The published date on the MOPF website was 15 July 2019.

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2019/07/2019-2020%20FY%20Budget%20Speech\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2019/07/2019-2020%20FY%20Budget%20Speech_0.pdf)

**Government Reviewer**

Opinion: Agree

**IBP Comment**

Thank you to the Peer Reviewer for noting this change in practice in the 2019-2020 EBP. However, in OBS 2019, the cut-off date for documents to be considered is December 31, 2018, so this document cannot be used to respond to this question in the OBS 2019 Survey.

18. Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

**GUIDELINES:**

Questions 17 and 18 ask about new policy proposals in the budget. In any given year, most of the expenditures and revenues in the budget reflect the continuation of existing policies. However, much of the attention during the budget debate is focused on new proposals – whether they call for eliminating an existing program, introducing a new one, or changing an existing program at the margins. Typically, these new proposals are accompanied by an increase, a decrease, or a shift in expenditures or revenues. Because these changes may have different impacts on people's lives, the budget proposal should present sufficient detail about new policies and their budgetary impact.

Question 17 asks about new expenditure policies, and Question 18 asks about new revenue policies. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how all new policy proposals affect expenditures (for Question 17) or revenues (for Question 18) and a narrative discussion of the impact of these new policies. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show the impact of all new policy proposals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show the impact of only some, but not all, policy proposals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on the impact of new policy proposals.

Prior-year information constitutes an important benchmark for assessing the proposals for the upcoming budget year. Estimates of prior years should be presented in the same formats (in terms of classification) as the budget year to ensure that year-to-year comparisons are meaningful. For example, if the budget proposes shifting responsibility for a particular program from one administrative unit to another – such as shifting responsibility for the training of nurses from the health department to the education department – the prior-year figures must be adjusted before year-to-year comparisons of administrative budgets can be made.

Typically, when the budget proposal is submitted, the year prior to the budget year (BY-1), also known as the current year, has not ended, so the executive will provide estimates of the anticipated outcome for BY-1. The soundness of these estimates is directly related to the degree to which they have been updated to reflect actual expenditures to date, legislative changes that have occurred, and anticipated changes in macroeconomic, caseload, and other relevant factors for the remainder of the year.

The first year that can reflect actual outcomes, therefore, is generally two years before the budget year (BY-2). Thus the OECD recommends that data covering at least two years before the budget year (along with two years of projections beyond the budget year) are provided in order to assess fully the trends in the budget.

Answer:

d. No, information that shows how new policy proposals affect revenues is not presented.

Source:

2018-2019 Fiscal Year, Speech of Minister of Ministry of Planning and Finance, Fiscal Policy, page, 7-8:

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_MOPF%20Minister%20Budget%20Speech.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_MOPF%20Minister%20Budget%20Speech.pdf)

Comment:

How the existing nor new policy proposals affect revenues is not presented.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information that shows how some but not all new policy proposals affect revenues are presented.

Comments: If the executive budget proposal for the next fiscal year 2019-20 can be reviewed for this indicator, the new policy initiative concerning the changes of electricity tariffs was mentioned by MOPF Minister's speech. Union Minister for Planning and Finance's Speech on Budget Bill FY 2019-20 (Page 21) Date printed on the document was July 2019. The published date on the MOPF website was 15 July 2019.

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2019/07/2019-2020%20FY%20Budget%20Speech\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2019/07/2019-2020%20FY%20Budget%20Speech_0.pdf) Minister mentioned that the government could save 500 billion Kyat due to the changes of electricity tariff.

Government Reviewer

Opinion: Agree

IBP Comment

Thank you to the Peer Reviewer for noting this change in practice in the 2019-2020 EBP. However, in OBS 2019, the cut-off date for documents to be considered is December 31, 2018, so this document cannot be used to respond to this question in the OBS 2019 Survey.

19. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

Question 19 asks if expenditure estimates for the year prior to the budget year (BY-1) are presented by one of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)

To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-1 by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-1 must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-1 are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-1 are not presented by any of the three classifications.

Answer:

c. Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.

Source:

2018-2019 Fiscal Year, Union Budget and Union Budget Law, Union Budget (Summary) page 6,7, 8, 9:

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

Comment:

The Executive's Budget Proposal of 2018-2019 Fiscal Year presents expenditures for the year preceding the budget year (BY-1) by administrative classification only.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Budge Summary Book for 2018-2019 fiscal year page 87-230 presents revenue and expenditure for the year preceding the budget year (BY-1) by administrative classification only. [https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY\\_Budget%20Summary%20Book%201.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY_Budget%20Summary%20Book%201.pdf)

20. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

**GUIDELINES:**

*Question 20 asks if expenditure estimates for the year before the budget year (BY-1) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-1. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-1. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

Answer:

d. No, expenditures are not presented by program for BY-1.

Source:

2018-2019 Fiscal Year, Union Budget and Union Budget Law, Union Budget (Summary) page 6,7, 8, 9:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

Comment:

The Executive's Budget Proposal of 2018-2019 Fiscal Year presents expenditures for the year preceding the budget year (BY-1) by administrative classification only. No program level information is provided.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Budge Summary Book for 2018-2019 fiscal year page 87-230 presents revenue and expenditure for the year preceding the budget year (BY-1) by administrative classification only. [https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY\\_Budget%20Summary%20Book%201.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY_Budget%20Summary%20Book%201.pdf)

21. In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

**GUIDELINES:**

*Question 21 asks whether the expenditure estimates for the year before the budget year (BY-1) have been updated from the original enacted levels. Updates can reflect actual experience to date; revised estimates due to shifting of funds by the executive, as permitted under the law; enactment of supplemental budgets; and revised assumptions regarding macroeconomic conditions, caseload, and other relevant factors for the remainder of the year.*

*Answer "a" applies if the estimates have been updated; answer "b" applies if the original estimates are still being used.*

Answer:

a. Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.

Source:

018-2019 Fiscal Year, Union Budget and Union Budget Law, Union Budget (Summary) page from 6 to 20:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

Comment:

The Executive's Budget Proposal of 2018-2019 Fiscal Year presents updated expenditure of 2017-2018 Fiscal Year (the year prior to the budget year BY-1) have been updated as provisional actual.

Peer Reviewer

Opinion: Agree

Comments: The Executive Budget proposal includes four fiscal years. FY 2018-19 included 2015-16 Actual, 2017-18 Provisional Actual, 2017-18 Temporary Actual and Revised Estimate of April-September (6-month budget).

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

Government Reviewer

Opinion: Agree

Comments: Budget Summary Book for 2018-2019 fiscal year page 87-230 presents revenue and expenditure for the year preceding the budget year (BY-1) by administrative classification only. [https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY\\_Budget%20Summary%20Book%201.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY_Budget%20Summary%20Book%201.pdf)

22. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

*GUIDELINES:*

*Question 22 asks if expenditure estimates for more than one year prior to the budget year (BY-2 and prior years) are presented by any of the three expenditure classifications – by administrative, economic, and functional classifications. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. (See Questions 1-5 above.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditure estimates for BY-2 and prior years by all three of the expenditure classifications. To answer "b," expenditure estimates for BY-2 and prior years must be presented by two of these three classifications. A "c" answer applies if expenditure estimates for BY-2 and prior years are presented by one of the three classifications. Answer "d" applies if expenditure estimates for BY-2 and prior years are not presented by any of the three classifications*

Answer:

c. Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.

Source:

2018-2019 Fiscal Year, Union Budget and Union Budget Law, Union Budget (Summary) page from 6 to 20:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

Comment:

Expenditure estimates for BY-2 (2016-2017 FY) and actual of 2015-2016 FY are presented by only administrative expenditure classification.

Peer Reviewer

Opinion: Agree

Comments: The Executive Budget proposal includes four fiscal years. FY 2018-19 included 2015-16 Actual, 2017-18 Provisional Actual, 2017-18 Temporary Actual and Revised Estimate of April-September (6-month budget).

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf) These years are presented by only one of the expenditure classifications.

Government Reviewer

Opinion: Agree

22b. Based on the response to Question 22, check the box(es) to identify which expenditure classifications have estimates for more than one year prior to the budget year in the Executive Budget Proposal:

Answer:

Administrative classification

Source:

2018-2019 Fiscal Year, Union Budget and Union Budget Law, Union Budget (Summary) page from 6 to 20:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

Comment:

Expenditure estimates for BY-2 (2016-2017 FY) and actual of 2015-2016 FY are presented by only administrative expenditure classification.

Peer Reviewer

Opinion: Agree

Comments: The Executive Budget proposal includes four fiscal years. FY 2018-19 included 2015-16 Actual, 2017-18 Provisional Actual, 2017-18 Temporary Actual and Revised Estimate of April-September (6-month budget).

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf) These years are presented by only one of the expenditure classifications.

Government Reviewer

Opinion: Agree

23. Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

**GUIDELINES:**

*Question 23 asks if expenditure estimates for more than one year before the budget year (BY-2 and prior years) are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department. For example, the Ministry of Health's budget could be broken down into several subgroups, such as "primary health care," "hospitals," or "administration." These subgroups should be considered programs even if they could be, but are not, broken down into smaller, more detailed units.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Executive's Budget Proposal or its supporting documentation must present expenditures for all individual programs, accounting for all expenditures, for BY-2 and prior years. To answer "b," the programs shown individually in the Executive's Budget Proposal or its supporting documentation must account for at least two-thirds of all expenditures for BY-2 and prior years. A "c" answer applies if the Executive's Budget Proposal or its supporting documentation presents programs that account for only less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program.*

Answer:

d. No, expenditures are not presented by program for BY-2 and prior years.

Source:

2018-2019 Fiscal Year, Union Budget and Union Budget Bill, Union Budget (Summary), page from 6 to 20:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

Comment:

Expenditures are not presented by program for 2016-2017 FY and 2015-2016 FY.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

24. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

**GUIDELINES:**

Question 24 asks for which year the actual outcomes for expenditures are shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated all its expenditure data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.

For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.

**Answer:**

a. Two years prior to the budget year (BY-2).

**Source:**

2018-2019 Fiscal Year, Speech of Minister of Planning and Finance Ministry, Medium Term Fiscal Framework, page 10:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_MOPF%20Minister%20Budget%20Speech.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_MOPF%20Minister%20Budget%20Speech.pdf)

**Comment:**

In speech of Minister of Planning and Finance of 2018-2019 Fiscal Year, 2016-2017 FY, actual outcomes were updated and presented.

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

b. Three years prior to the budget year (BY-3).

Comments: The Executive Budget proposal includes four fiscal years. FY 2018-19 included 2015-16 Actual, 2017-18 Provisional Actual, 2017-18 Temporary Actual and Revised Estimate of April-September (6-month budget). (Page 6 to 20)

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf) Three years prior to the budget year.

**Government Reviewer**

Opinion: Agree

**Researcher Response**

As actual outcomes is assessed in the survey, the most recent year eligible to take account is FY 2016-2017 for it provided provisional actual figures.

25. Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

**GUIDELINES:**

Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.

**Answer:**

a. Yes, revenue estimates for BY-1 are presented by category.

**Source:**

2018-2019 Fiscal Year, Union Budget and Union Budget Bill, Union Budget (Summary), page from 6 to 20:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

**Comment:**

The Executive's Budget Proposal of 2018-2019 Fiscal Year does not present the revenue for 2017-2018 Fiscal Year by category but only in aggregate.

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

a. Yes, revenue estimates for BY-1 are presented by category.

Comments: Revenue estimates for BY-1 are presented by category. Union Minister of Planning and Finance's speech on Budget Bill FY 2018-19 Page 18 [https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_MOPF%20Minister%20Budget%20Speech.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_MOPF%20Minister%20Budget%20Speech.pdf) It included Revised Estimate and Temporary Actual of 2017-18; Budget Estimates of 2018-19 by categories.

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

a. Yes, revenue estimates for BY-1 are presented by category.

Comments: 2018-2019 fiscal year budget summary book present 2017-2018 fiscal year revenue and expenditure by agency, for summary page 94-105, for detail 106-230, and for tax revenue detail page 118. [https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY\\_Budget%20Summary%20Book%201.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY_Budget%20Summary%20Book%201.pdf) 2018-2019 Fiscal Year, Union Budget and Union Budget Bill, page from 6 to 20: [https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

**Researcher Response**

Answer A is chosen as revenue estimates of BY-1 are presented in Union Ministries and Department, Tax Summary of Union of Myanmar, Union Budget, Budget Summary book, FY 2018-2019, page 120 on pdf:([https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY\\_Budget%20Summary%20Book%201.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY_Budget%20Summary%20Book%201.pdf)) and 2018-2019 Fiscal Year, Union Budget and Union Budget Bill, page from 9 to 23 on pdf: ( [https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf) ) and MoPF Minister Speech on FY 2018-2019, Union Tax Revenue (total account) page 19 on pdf, ( [https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_MOPF%20Minister%20Budget%20Speech.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_MOPF%20Minister%20Budget%20Speech.pdf) ).

**IBP Comment**

As confirmed by the researcher tax is shown 118 and non-tax on page 119-121. The score is confirmed as A. [https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY\\_Budget%20Summary%20Book%201.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY_Budget%20Summary%20Book%201.pdf)

26. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

**GUIDELINES:**

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

**Answer:**

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

**Source:**

2018-2019 Fiscal Year, Union Budget and Union Budget Bill, Union Budget (Summary), page from 6 to 20: [https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

**Comment:**

For 2017-2018 Fiscal Year, only administrative level revenues are presented but not individual sources of revenue in the Executive's Budget Proposal of 2018-2019 Fiscal Year.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Disagree

**Suggested Answer:**

a. Yes, individual sources of revenue accounting for all revenue are presented for BY-1.

Comments: 2018-2019 fiscal year budget summary book present 2017-2018 fiscal year revenue and expenditure by agency, for summary page 94-105, for detail 106-230, and for tax revenue detail page 118. [https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY\\_Budget%20Summary%20Book%201.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY_Budget%20Summary%20Book%201.pdf) 2018-2019 Fiscal Year, Union Budget and Union Budget Bill, page from 6 to 20: [https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

**Researcher Response**

Yes. The researcher agrees with the government reviewer comments that individual sources of revenue, (temporary actual) are presented in budget summary book and budget bill of FY 2018-19 and changed the score to A.

**IBP Comment**

As confirmed by the researcher tax is shown 118 and non-tax on page 119-121. [https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY\\_Budget%20Summary%20Book%201.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY_Budget%20Summary%20Book%201.pdf) No other categories presented, therefore the score is confirmed as A.

27. In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

**GUIDELINES:**

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

a. Yes, revenue estimates for BY-1 have been updated from the original enacted levels.

Source:

2018-2019 Fiscal Year, Union Budget and Union Budget Bill, Revenues and Expenditures, page 6-18:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

Comment:

Yes, revenue estimates for BY-1 have been updated from the original enacted levels as it provides temporary actual for 2017-2018 Fiscal Year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: 2018-2019 fiscal year budget summary book present 2017-2018 fiscal year revenue and expenditure by agency, page 94-230.  
[https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY\\_Budget%20Summary%20Book%201.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY_Budget%20Summary%20Book%201.pdf) 2018-2019 Fiscal Year, Union Budget and Union Budget Bill, page from 6 to 20: [https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

28. Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

b. No, revenue estimates for BY-2 and prior years are not presented by category.

Source:

2018-2019 Fiscal Year, Union Budget and Union Budget Bill, Revenues and Expenditures, page 6-17:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

Comment:

Revenue estimates for 2016-2017 Fiscal Years not present by category. It only provided revenue by administrative classification only.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

29. Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

d. No, individual sources of revenue are not presented for BY-2 and prior years.

Source:

2018-2019 Fiscal Year, Union Budget and Union Budget Bill, Revenues and Expenditures, page 6-17:

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

Comment:

The Executive's Budget Proposal of 2018-2019 Fiscal Year does not present individual sources of revenue for 2016-2017 Fiscal Year and 2015-2016 Fiscal Year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

30. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

*GUIDELINES:*

*Questions 25 through 30 cover the same topics about prior-year information as the previous six questions, only they ask about information provided for revenues rather than expenditures.*

Answer:

b. Three years prior to the budget year (BY-3).

Source:

2018-2019 Fiscal Year, Union Budget and Union Budget Bill, Revenues and Expenditures, page 6-17:

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

Comment:

The most recent year that reflect actual outcomes before the current fiscal year that is 2015-2016 Fiscal Year. Only provisional actual of BY-2 (FY 2016-2017)'s is presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

31. "Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1)?

(The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1; interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)"

*GUIDELINES:*

*Question 31 focuses on prior-year debt information, rather than on prior-year expenditures or revenues, asking whether "core" information is provided on government borrowing and debt, including its composition, for the year preceding the budget year (BY-1).*

*The "core" information includes:*

- *total debt outstanding at the end of BY-1;*
- *amount of net new borrowing required during BY-1;*
- *interest payments on the debt;*
- *interest rates on the debt instruments;*
- *maturity profile of the debt; and*
- *whether it is domestic or external debt.*

*This core information for BY-1 is consistent with the budget year information for borrowing and debt, which is examined in Questions 13 and 14.*

*In addition, some governments provide information beyond the core elements, such as gross new borrowing required during BY-1; currency of the debt; whether*

the debt carries a fixed or variable interest rate; whether it is callable; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); where appropriate, what the debt is being used to finance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to government borrowing and debt, including its composition, for BY-1 as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to government borrowing and debt, including its composition, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on government borrowing and debt for BY-1.

Answer:

c. Yes, information is presented, but it excludes some core elements.

Source:

2018-2019 Fiscal Year, Union Budget and Union Budget Bill, Revenues and Expenditures, page 6-17:

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

2018-2019 Fiscal Year, Speech of Minister of Ministry of Planning and Finance, Fiscal Policy, page 7:

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_MOPF%20Minister%20Budget%20Speech.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_MOPF%20Minister%20Budget%20Speech.pdf)

Comment:

The information on the debt is presented but it lacks core information, missing total debt outstanding at the end of 2017-2018. The deficit is presented but no information is provided on interest payment for BY 1 (2017-2018) in 2018-2019 EBP document, in the MoPF Minister's Speech on page 7 under union budget outlook.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Domestic debt outstanding was 20,725 Billion MMK and foreign loan outstanding was 13,974 Billion MMK at the end of 2017-2018 fiscal year page 34-36 of 2017-2018 Minister Budget Speech, one of the Executive Budget Proposal for 2018-2019 fiscal year.

Researcher Response

Yes. The information is presented in speech of minister of planning and finance, in a supporting document executive budget proposal but lacked some information.

32. In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

**GUIDELINES:**

*Question 32 asks for which year the actual outcome for debt is shown. In most cases, the most recent year for which budget data on actual outcomes are available will be BY-2, as BY-1 is generally not yet finished when the budget proposal is drafted. So a government that has updated its debt data for BY-2 to reflect what actually occurred, as opposed to estimating the outcome for that year, shows good public financial management practice.*

*For an "a" answer, a country must meet the good practice of having the figures for BY-2 reflect actual outcomes.*

*It is essential that all government activities that may have an impact on the budget – in the current budget year or in future budget years – be fully disclosed to the legislature and the public in budget documents. In some countries, for instance, entities outside central government (such as public corporations) undertake fiscal activities that could affect current and future budgets. Similarly, activities that can have a significant impact on the budget, such as payment arrears and contingent liabilities, sometimes are not properly captured by the regular presentations of expenditure, revenue, and debt.*

Answer:

a. Two years prior to the budget year (BY-2).

Source:

2018-2019 Fiscal Year, Speech of Minister of Ministry of Planning and Finance, Fiscal Policy, page, 10:

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_MOPF%20Minister%20Budget%20Speech.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_MOPF%20Minister%20Budget%20Speech.pdf)

Comment:

The Speech of Minister of Ministry of Planning and Finance presents the debt figures that reflect actual outcomes is 2016-2017 FY in temporary actual.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

33. "Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)"

**GUIDELINES:**

*Question 33 focuses on extra-budgetary funds, asking whether "core" information related to these funds, which exist outside the budget, are presented. These core components include:*

- a statement of purpose or policy rationale for the extra-budgetary fund (i.e., why was a particular fund set up? what is it used for?); and
- estimates of its income, expenditure, and financing. (These estimates should be presented on a gross basis so that it is possible to tell how much money flows through each extra-budgetary fund.)

*In most countries, governments engage in certain budgetary activities that are not included in the central government's budget. Known as extra-budgetary funds, they can range in size and scope. For example, countries frequently set up pension and social security programs as extra-budgetary funds, where the revenues collected and the benefits paid are recorded in a separate fund outside the budget. Another example of an extra-budgetary fund can be found in countries dependent on hydrocarbon/mineral resources, where revenues from producing and selling those resources are channeled through systems outside the annual budget.*

*In some cases, the separation engendered by an extra-budgetary fund serves a legitimate political purpose, and the finances and activities of these funds are well documented. In other cases, however, this structure is used for obfuscation, and little or nothing is known about a fund's finances and activities.*

*The availability of information related to extra-budgetary funds is essential for a comprehensive understanding of the government's true fiscal position. In addition to the core information, other information about extra-budgetary funds is also desirable. Such information includes a discussion of the risks associated with the extra-budgetary fund; expenditures classified by economic, functional, or administrative unit; and the rules and procedures that govern the operations and management of the extra-budgetary fund.*

*For more information about extra-budgetary funds, see the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 2.1.1 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to extra-budgetary funds as well as some additional information beyond the core elements. A "b" answer applies if the Executive's Budget Proposal or supporting documentation presents all of the core information. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to extra-budgetary funds is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on extra-budgetary funds.*

Answer:

d. No, information related to extra-budgetary funds is not presented.

Source:

2018-2019 Fiscal Year, Executive Budget Proposal, Chapter 4, Ministries and Departments undertaken outside of the Union Fund, page 61,62, 80,81:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

2018-2019 Fiscal Year, Minister of Planning and Finance speech, Prioritized sectors, page 8:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_MOPF%20Minister%20Budget%20Speech.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_MOPF%20Minister%20Budget%20Speech.pdf)

Comment:

Information on social welfare unit under Ministry of that is undertaken outside the union fund is presented in the Executive Budget Proposal. No concrete information is provided on the social welfare service in the EBP except social welfare unit under Ministry of Labour, Population and Human Resources.

Also some discussion on how Union Fund Account (OA) will be utilized is mentioned from page 20-23 in the MoPF Minister's speech.

Peer Reviewer  
Opinion: Disagree

Suggested Answer:

c. Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.

Comments: Aggregate revenue and expenditure of extra budgetary units are included in executive budget proposal. There are five State-owned Economic Enterprises and Social Security Board that operate outside of the Union Fund Account. They have their own fund. 5 SEEs are: Myanma Port Authority Myanma Shipyard Enterprise Myanma National Airway Yangon Electricity Supply Corporation Mandalay Electricity Supply Corporation Current, Capital and Financial Revenue and Expenditure are included in the Summary of Executive Budget Proposal for FY 2018-19 (Page 64, 65 and 66) [https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_Budget%20Summary%20Book%201.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_Budget%20Summary%20Book%201.pdf)

Government Reviewer

Opinion: Agree

IBP Comment

Many thanks to the Peer Reviewer for their comment. However, this question asks about extra-budgetary funds, while SOEs (public corporations) are assessed in Q37. In this question, OBS methodology is looking for extra-budgetary funds, which are 'Other Accounts' in Myanmar. In the most recent PEFA report, it is noted that other accounts are extensive, and held by many ministries.

<http://www.pefa.org/sites/default/files/assessments/reports/MM-Mar12-PFMPR-Public.pdf> Therefore the original response of D by the researcher is correct.

34. Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

**GUIDELINES:**

*Question 34 asks whether the Executive's Budget Proposal or supporting documents present the finances of the central government on a consolidated basis, showing both its budgetary and extra-budgetary activities. Virtually all of the questions in the OBS questionnaire focus on budgetary central government – the activities of the ministries, departments, or agencies of central government. In addition, Question 33 asks about extra-budgetary funds, such as social security funds that are not included in the budget.*

*Coverage is an important aspect of fiscal reporting. Budget documents should cover the full scope of government's financial activity. In many countries, extra-budgetary activities are substantial, and can represent a sizable share of the central government's activities. To get a full picture of the central government's finances, therefore, it is necessary to examine both activities that are included in the budget and those that are extra-budgetary. This question asks whether such a consolidated presentation of central government finances is provided.*

*The central government is only one component of the overall public sector. The public sector also includes other levels of government, such as state and local government, and public corporations. (See Box 2.1 under Principle 1.1.1 of the IMF's Fiscal Transparency Handbook (2018): <https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) For the purpose of answering this question, please consider only the central government level.*

*In order to answer "a," the Executive's Budget Proposal or supporting documentation must present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year.*

Answer:

b. No, central government finances are not presented on a consolidated basis.

Source:

Myanmar's EBP does not show consolidated finances for extra-budgetary funds along with central budgetary.

Comment:

Peer Reviewer

Opinion: Disagree

Suggested Answer:

Comments: Aggregate revenue and expenditure of extra budgetary units are included in executive budget proposal. There are five State-owned Economic Enterprises and Social Security Board that operate outside of the Union Fund Account. They have their own fund. 5 SEEs are: Myanma Port Authority Myanma Shipyard Enterprise Myanma National Airway Yangon Electricity Supply Corporation Mandalay Electricity Supply Corporation Current, Capital and Financial Revenue and Expenditure are included in the Summary of Executive Budget Proposal for FY 2018-19 (Page 64, 65 and 66) [https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_Budget%20Summary%20Book%201.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_Budget%20Summary%20Book%201.pdf)

Government Reviewer

Opinion: Agree

Researcher Response

No. The researcher disagreed with PR comments and chose answer B as the union government finances are not presented on a consolidated basis in the FY 2018-19 budget summary book.

IBP Comment

In this question, OBS methodology is looking for extra-budgetary funds, which are 'Other Accounts' in Myanmar. In the most recent PEFA report, it is

noted that other accounts are extensive, and held by many ministries. Since the budget does not present central government revenues and expenditures alongside 'Other Account' revenues and expenditures, the score for this question is confirmed as B.  
<http://www.pefa.org/sites/default/files/assessments/reports/MM-Mar12-PFMPR-Public.pdf>

35. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

**GUIDELINES:**

*Question 35 asks about intergovernmental transfers. In many cases, the central government supports the provision of a good or service by a lower level of government through an intergovernmental transfer of funds. This is necessary because, independent from the level of administrative decentralization that exists in a given country, the capacity for revenue collection of a local government is unlikely to be sufficient to pay for all its expenses. However, because the activity is not being undertaken by an administrative unit of the central government, it is unlikely to receive the same level of review in the budget. Thus it is important to include in the budget proposal a statement that explicitly indicates the amount and purposes of these transfers.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all intergovernmental transfers and a narrative discussing these transfers. If a narrative discussion is not included, but estimates for all intergovernmental transfers are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, intergovernmental transfers (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of intergovernmental transfers are presented.*

**Answer:**

b. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

**Source:**

2018-2019 Fiscal Year, Budget Commission's Recommendations on 2018-2019 Union Budget Bill, page 4:

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_Financial%20Commission%20Recommendation.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_Financial%20Commission%20Recommendation.pdf)

**Comment:**

In the Budget Commission's recommendations, a supporting document of Executive Budget Proposal, presents the total fiscal transfer from the Union to states and regions - 1,793.645 billion kyats, for the budget year with its eligible percentage to levy on commercial tax, special commodity levy and income tax. However, a narrative discussion is not provided.

**Peer Reviewer**

Opinion: Agree

Comments: Supporting document - Citizen Budget FY 2018-19 [https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2019/01/2018-2019%20Citizen's%20Budget\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2019/01/2018-2019%20Citizen's%20Budget_0.pdf) (Page 25, 26 and 27) And Citizen Budget of all regions and states except Magway region and Sagaing region

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

b. Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.

Comments: In the financial Commission Recommendation page 4, para 7 and 8, deficit financing for states and regions was 1794.645 billion MMK, tax sharing was 336.918 Billion MMK and Township Development Fund was 32.200 billion MMK.

[https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY\\_Financial%20Commission%20Recommendation.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY_Financial%20Commission%20Recommendation.pdf) Tax sharing and deficit financing also present 2018-2019 fiscal year budget brief page 19 and 20. [https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY\\_Budget%20Brief\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY_Budget%20Brief_0.pdf)

**Researcher Response**

For the GR comments, the figures on page 20-21 of FY 2018-19 present total transfer to each state and region along with tax shares, fulfilling the deficit but without a narrative discussion. The researcher therefore chose to B.

**IBP Comment**

In regards to the note from the peer reviewer, as the Citizens Budget is assessed as published late in this OBS, the contents of the document cannot be considered for these questions.

36. Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

**GUIDELINES:**

*Question 36 asks about "alternative displays" of expenditures that highlight the financial impact of policies on different groups of citizens. As discussed above, expenditures are typically presented by at least one of three classifications – administrative, functional, and economic classifications (see Questions 1-5) –*

and by individual program (Question 6). In addition, governments can provide alternative displays to emphasize different aspects of expenditure policies and to show who benefits from these expenditures.

For the purpose of answering this question, the alternative presentation must differ from the presentations (such as administrative, functional, or economic classifications or presentation by program) used to answer other questions. The alternative display can cover all expenditures or only a portion of expenditures. For instance, it can show how all expenditures are distributed according to geographic region or it can show how selected expenditures (such as the health budget or the agriculture budget) are distributed to different regions. But such a geographic display must be something different than the presentation of intergovernmental transfers used to answer question 35. One exception is when a country includes a special presentation of all policies intended to benefit the most impoverished populations (and is used to answer Question 52) then that can be considered an alternative display for purposes of answering this question as well. Finally, brief fact sheets showing how proposals in the budget benefit particular groups would be insufficient; only more detailed presentations would be considered.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?" (<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of the importance of alternative displays of budget information and provides a number of examples. For instance,

- Bangladesh in its 2017-18 Budget included a detailed supplementary Gender Budgeting Report, which presents the spending dedicated to advancing women across various departments. (<https://mof.portal.gov.bd/site/page/3bb14732-b5b1-44df-9921-efedf1496295>).
- The UK's 2017 budget included a supplementary analysis that provided a distributional analysis of the budget by households in different income groups (see [https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment\\_data/file/661465/distributional\\_analysis\\_autumn\\_budget\\_2017.pdf](https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/661465/distributional_analysis_autumn_budget_2017.pdf))
- South Africa's 2017 Budget Review goes beyond the standard presentation of intergovernmental transfers, discussing the redistribution that results from national revenue flowing to the provinces and municipalities and presenting the allocations on a per capita basis (see chapter 6, <http://www.treasury.gov.za/documents/national%20budget/2017/review/FullBR.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must include at least three different presentations that illustrate the financial impact of policies on different groups of citizens for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must include at least two different alternative displays of expenditures. A "c" applies if only one type of alternative display of expenditure is presented. Answer "d" applies if no alternative display of expenditure is presented.

Answer:

d. No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.

Source:

2018-2019 Fiscal Year, Union Budget and 2018-2019 Fiscal Year Union Budget Bill, page :  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

Comment:

The executive budget proposal of 2018-2019 Fiscal Year Union Budget Bill, presents only the administrative level expenditures but no alternative displays of expenditures is mentioned.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

36b. Based on the response to Question 36, select the box(es) below to identify which types of alternative displays are included in the Executive's Budget Proposal:

Answer:

None of the above

Source:

2018-2019 Fiscal Year, Union Budget and 2018-2019 Fiscal Year Union Budget Bill, page :  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

Comment:

The executive budget proposal of 2018-2019 Fiscal Year Union Budget Bill, presents only the administrative level expenditures but no alternative displays of expenditures is mentioned.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

37. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

**GUIDELINES:**

*Question 37 asks about transfers to public corporations. It is often the case that governments have a stake in enterprises that manage resources that are particularly relevant for the public good (such as electricity, water, and oil). While these public corporations can operate independently, in some cases the government will provide direct support by making transfers to these corporations, including to subsidize capital investment and operating expenses.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all transfers to public corporations and a narrative discussing the purposes of these transfers. If a narrative discussion is not included, but estimates for all transfers to public corporations are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, transfers to public corporations (regardless of whether it also includes a narrative discussion). Answer "c" also applies if estimates of transfers to public corporations are presented as a single line item. Answer "d" applies if no estimates of transfers to public corporations are presented.*

**Answer:**

c. Yes, estimates of some but not all transfers to public corporations are presented.

**Source:**

2018-2019 Fiscal Year Executive Budget Proposal, 2018-2019 FY Union Budget, page 5:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

**Comment:**

The Executive Budget Proposal of 2018-2019 Fiscal Year presents transportation and telecommunication, Yangon and Mandalay Electrification Corporation and social welfare undertaken outside the Union Fund but no narrative discussion provided.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

**IBP Comment**

Based on the Peer Reviewer's response to Q33 and Q34, there is also information on SEEs (State Economic Enterprises) in the budget section below. Current, Capital and Financial Revenue and Expenditure are included in the Summary of Executive Budget Proposal for FY 2018-19 (Page 64, 65 and 66) [https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_Budget%20Summary%20Book%201.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_Budget%20Summary%20Book%201.pdf) However, as this does not account for all SEEs owned by the government, and only major SEEs, the score is confirmed as C.

38. Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year?

(The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

**GUIDELINES:**

*Question 38 focuses on quasi-fiscal activities, asking whether "core" information related to such activities is presented. These core components include:*

- *A statement of purpose or policy rationale for the quasi-fiscal activity (i.e., what is the reason for engaging in this activity?);*
- *The identification of intended beneficiaries of the quasi-fiscal activity.*

*The term "quasi-fiscal activities" refers to a broad range of activities that are fiscal in character and could be carried out through the regular budget process but are not. For example, a quasi-fiscal activity could take place if, instead of providing a direct subsidy through the budget for a particular activity, a public financial institution provides an indirect subsidy by offering loans at below-market rates for that activity. Similarly, it is a quasi-fiscal activity when an enterprise provides goods or services at prices below commercial rates to certain individuals or groups to support the government's policy goals.*

The above examples are policy choices that may be approved by the government and legislature. However, quasi-fiscal activities can also involve activities that violate or circumvent a country's budget process laws or are not subject to the regular legislative approval process for expenditures. For example, the executive may issue an informal order to a government entity, such as a public commercial enterprise, to provide the executive with goods and services that normally would have to be purchased with funding authorized by the legislature. All quasi-fiscal activities should be disclosed to the public and subject to public scrutiny.

Beyond the core information, some governments may also provide other information about quasi-fiscal activities, including for example: the anticipated duration of the quasi-fiscal activity; a quantification of the activity and the assumptions that support these estimates; and a discussion of the fiscal significance and potential risks associated with the activity, including the impact on the entity carrying out the activity. Principle 3.3.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) provides examples of quasi-fiscal activities that can be consulted as needed. And more details on quasi-fiscal activities can be found in the Guide to Transparency in Public Finances: Looking Beyond the Core Budget (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to all quasi-fiscal activities for at least the budget year as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to quasi-fiscal activities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on quasi-fiscal activities.

If quasi-fiscal activities do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question.

Answer:

d. No, information related to quasi-fiscal activities is not presented.

Source:

2018-2019 Fiscal Year, Executive Budget Proposal:

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

2018-2019 Fiscal Year, Ministry of Planning and Finance, Minister Speech on 2018-2019 FY Union Budget Bill, Fiscal Policy, page 7:

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_MOPF%20Minister%20Budget%20Speech.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_MOPF%20Minister%20Budget%20Speech.pdf)

Comment:

The executive budget proposal and its supporting documents only present administrative classification expenditures, and tax and expenditure tax policies were highlighted.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

39. Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government for at least the budget year?

(The core information must include a listing of the assets, and an estimate of their value.)

**GUIDELINES:**

Question 39 focuses on financial assets held by the government, asking whether "core" information related to these assets is presented. These core components include:

- A listing of the financial assets; and
- An estimate of their value.

Governments own financial assets such as cash, bonds, or equities. Unlike private sector businesses, however, few governments maintain balance sheets that show the value of their assets and liabilities.

Beyond the core information, some governments may also provide other information about financial assets, including for example: a discussion of their purpose; historical information on defaults; differences between reported values and market values; and a summary of financial assets as part of the government's balance sheet.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to all financial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to financial assets is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on financial assets held by the government.

Answer:

d. No, information related to financial assets is not presented.

Source:

2018-2019 Fiscal Year, Union Budget and Budget Bill, Chapter 4, Central Bank of Myanmar, page 74:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

Comment:

Information related to financial assets is not presented except a session reads at the end of 2018-2019 FY, equivalence to 40% of the net revenue would be added to Myanmar general accounting and the remaining net revenue will be used to purchase government loan bonds held by Central Bank of Myanmar and the rest will be added to state's account.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, information is presented, but it excludes some core elements or some financial assets.

Comments: 2018 Medium-Term Debt Management Strategy [https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2019/02/2018%20MTDS.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2019/02/2018%20MTDS.pdf)

Government Reviewer

Opinion: Agree

IBP Comment

Thank you to the Peer Reviewer for the comment about the Debt Management Strategy. However, since this document is published in 2019, and is not part of the EBP supporting documentation, it is not assessed in this question.

40. Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government for at least the budget year?

(The core information must include a listing of the assets by category.)

**GUIDELINES:**

*Question 40 focuses on nonfinancial assets held by the government, asking whether "core" information related to these assets is presented. The core information is a listing of nonfinancial assets, grouped by the type (or category) of asset.*

*Nonfinancial assets are things of value that the government owns or controls (excluding financial assets) such as land, buildings, and machinery. The valuation of public nonfinancial assets can be problematic, particularly in cases where the asset is not typically available on the open market (such as a government monument). In these cases, it is considered acceptable to provide summary information in budget documents from a country's register of assets. But, in some cases, governments are able to value their nonfinancial assets; some present a summary of nonfinancial assets as part of their balance sheets. For an example of how nonfinancial assets are presented in one of the many supporting documents to the New Zealand Executive's Budget Proposal, see the Forecast Financial Statement 2011, Notes to the Financial Statements (Continued), Note 14, accessible here: <https://treasury.govt.nz/sites/default/files/2011-05/befu11-pt6of8.pdf>.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year a listing by category of all nonfinancial assets held by the government as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to nonfinancial assets is presented, but some nonfinancial assets are not included. Answer "d" applies if no information is presented on nonfinancial assets held by the government.*

Answer:

d. No, information related to nonfinancial assets is not presented.

Source:

2018-2019 Fiscal Year, Union Budget and Budget Bill:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

Comment:

No information related to non-financial assets is presented in 2018-2019 Fiscal Year Executive Budget Proposal and its supporting documents.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

41. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

**GUIDELINES:**

*Question 41 asks about estimates of expenditure arrears, which arise when government has entered into a commitment to spend funds but has not made the payment when it is due. (For more information see sections 3.49-3.50 of the IMF's GFS Manual 2001, <http://www.imf.org/external/pubs/ft/gfs/manual/pdf/all.pdf> (page 29)). Though equivalent to borrowing, this liability is often not recorded in the budget, making it difficult to assess fully a government's financial position. Moreover, the obligation to repay this debt affects the government's ability to pay for other activities.*

*To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all expenditure arrears and a narrative discussing the arrears. If a narrative discussion is not included, but estimates for all expenditure arrears are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, expenditure arrears (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of expenditure arrears are presented.*

*If expenditure arrears do not represent a significant problem in your country, please mark "e." However, please exercise caution in answering this question. Public expenditure management laws and regulations often will allow for reasonable delays, perhaps 30 or 60 days, in the routine payment of invoices due. Expenditure arrears impacting a small percentage of expenditure that are due to contractual disputes should not be considered a significant problem for the purpose of answering this question.*

Answer:

d. No, estimates of expenditure arrears are not presented.

Source:

2018-2019 Fiscal Year, Union Budget and Union Budget Bill, Section 1, Chapter 2, Loan, page 59-60:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

Comment:

Estimate of expenditure arrears are not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

42. Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs, for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

**GUIDELINES:**

*Question 42 focuses on contingent liabilities, asking whether "core" information related to these liabilities is presented. These core components include:*

- *a statement of purpose or policy rationale for each contingent liability;*
- *the new contingent liabilities for the budget year, such as new guarantees or insurance commitments proposed for the budget year; and*
- *the total amount of outstanding guarantees or insurance commitments at the end of the budget year. This reflects the gross exposure of the government in the case that all guarantees or commitments come due (even though that may be unlikely to occur).*

*Contingent liabilities are recognized under a cash accounting method only when the contingent event occurs and the payment is made. An example of such liabilities is the case of loans guaranteed by the central government, which can include loans to state-owned banks and other state-owned commercial enterprises, subnational governments, or private enterprises. Under such guarantees, government will only make a payment if the borrower defaults. Thus a key issue for making quantitative estimates of these liabilities is assessing the likelihood of the contingency occurring.*

*In the budget, according to the OECD, "[w]here feasible, the total amount of contingent liabilities should be disclosed and classified by major category reflecting their nature; historical information on defaults for each category should be disclosed where available. In cases where contingent liabilities cannot be quantified, they should be listed and described."*

Beyond the core information, some governments may also provide other information about contingent liabilities, including for example: historical default rates for each program, and likely default rates in the future; the maximum guarantee that is authorized by law; any special financing associated with the guarantee (e.g., whether fees are charged, whether a reserve fund exists for the purpose of paying off guarantees, etc.); the duration of each guarantee; and an estimate of the fiscal significance and potential risks associated with the guarantees.

For more details on contingent liabilities, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and page 59 (Box 11) and Principle 3.2.3 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year all of the core information related to contingent liabilities as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to contingent liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on contingent liabilities.

Answer:

d. No, information related to contingent liabilities is not presented.

Source:

2018-2019 Fiscal Year, Executive Budget Proposal, Chapter 4, Loans, page 59-60 :  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

Comment:

Information related to contingent liabilities is not presented in Executive Budget Proposal nor in its supporting documents. Only the maximum allowable amount of loan is described.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

43. Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term?

(The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

**GUIDELINES:**

Question 43 focuses on government's future liabilities and the sustainability of its finances over the longer-term, asking whether "core" information related to these issues is presented. These core components must include:

- Projections that cover a period of at least 10 years.
- The macroeconomic and demographic assumptions used in making the projections.
- A discussion of the fiscal implications and risks highlighted by the projections. Good public financial management calls for budgets to include fiscal sustainability analyses.

The IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>) recommends that governments regularly publish the projected evolution of the public finances over the longer term (see Principle 3.1.3.). Future liabilities are a particularly important element when assessing the sustainability of public finances over the long term. Future liabilities are the result of government commitments that, unlike contingent liabilities, are virtually certain to occur at some future point and result in an expenditure. A typical example consists of government obligations to pay pension benefits or cover health care costs of future retirees. Under a cash accounting system, only current payments associated with such obligations are recognized in the budget. To capture the future impact on the budget of these liabilities, a separate statement is required.

Beyond the core information, some governments may also provide other information about the sustainability of their finances, including for example: projections that cover 20 or 30 years; multiple scenarios with different sets of assumptions; assumptions about other factors (such as the depletion of natural resources) that go beyond just the core macroeconomic and demographic data; and a detailed presentation of particular programs that have long time horizons, such as civil service pensions.

For more details on future liabilities, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present all of the core information related to future liabilities and the sustainability of government finances over the longer term as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to future liabilities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on future liabilities and the sustainability of government's finances

Answer:

d. No, information related to future liabilities and the sustainability of finances over the longer term is not presented.

Source:

Ministry of Planning and Finance Minister's Speech on 2018-2019 Fiscal Year, Fiscal Policy, page 9-10:

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_MOPF%20Minister%20Budget%20Speech.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_MOPF%20Minister%20Budget%20Speech.pdf)

Comment:

Except the adoption of Medium Term Fiscal Framework (MTFF) that looks at projections for the next three years, information related to future liabilities and the sustainability of finances over the longer term is not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

44. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind, for at least the budget year?

**GUIDELINES:**

Question 44 asks about estimates of donor assistance, both financial and in-kind assistance. Such assistance is considered non-tax revenue, and the sources of this assistance should be explicitly identified. In terms of in-kind assistance, the concern is primarily with the provision of goods (particularly those for which there is a market that would allow goods received as in-kind aid to be sold, thereby converting them into cash) rather than with in-kind aid like advisors from a donor country providing technical assistance.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all donor assistance and a narrative discussing the assistance. If a narrative discussion is not included, but estimates for all donor assistance are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, donor assistance (regardless of whether it also includes a narrative discussion). Answer "c" also applies if the sources of donor assistance are not presented, but the total amount of donor assistance is presented as a single line item. Answer "d" applies if no estimates of donor assistance are presented. Select answer "e" if your country does not receive donor assistance.

Answer:

c. Yes, estimates of some but not all sources of donor assistance are presented.

Source:

2018-2019 Fiscal Year, Union Budget (Summary), Expenditures related with Foreign Aids and Loans, page 21-55:

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

Comment:

Estimates of some sources of donor assistance are presented in Executive Budget Proposal of 2018-2019 Fiscal Year, a wide variety of goods, services, projects, training and consultant fees.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

45. Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year?

(The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

**GUIDELINES:**

Question 45 focuses on tax expenditures, asking whether "core" information related to these tax preferences is presented. These core components must include for both new and existing tax expenditures:

- a statement of purpose or policy rationale;
- a listing of the intended beneficiaries; and
- an estimate of the revenue foregone.

Tax expenditures arise as a result of exceptions or other preferences in the tax code provided for specified entities, individuals, or activities. Tax expenditures often have the same impact on public policy and budgets as providing direct subsidies, benefits, or goods and services. For example, encouraging a company to engage in more research through a special tax break can have the same effect as subsidizing it directly through the expenditure side of the budget, as it still constitutes a cost in terms of foregone revenues. However, expenditure items that require annual authorization are likely to receive more scrutiny than tax breaks that are a permanent feature of the tax code.

Beyond the core information, some governments may also provide other information about tax expenditures, including for example: the intended beneficiaries by sector and income class (distributional impact); a statement of the estimating assumptions, including the definition of the benchmark against which the foregone revenue is measured; and a discussion of tax expenditures as part of a general discussion of expenditures for those program areas that receive both types of government support (in order to better inform policy choices). For more details on tax expenditures, see *Guide to Transparency in Public Finances: Looking Beyond the Core Budget* (<http://internationalbudget.org/wp-content/uploads/Looking-Beyond-the-Budget.pdf>) and Principle 1.1.4 of the IMF's *Fiscal Transparency Handbook* (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, all of the core information related to tax expenditures as well as some additional information beyond the core elements. To answer "b," the Executive's Budget Proposal or supporting documentation must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to tax expenditures is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on tax expenditures.

**Answer:**

d. No, information related to tax expenditures is not presented.

**Source:**

2018-2019 Fiscal Year, Minister of Planning and Finance Speech, Fiscal Policy, Tax Policy and Expenditure Policy, page, 8:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_MOPF%20Minister%20Budget%20Speech.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_MOPF%20Minister%20Budget%20Speech.pdf)

**Comment:**

Prioritized sectors were listed under expenditure policy, and there is information on revenue policies, but no accurate data of tax expenditure or beneficiary is not mentioned.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

46. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues for at least the budget year?

**GUIDELINES:**

Question 46 asks about estimates of earmarked revenues, which are revenues that may only be used for a specific purpose (for example, revenues from a tax on fuel that can only be used for building roads). This information is important in determining which revenues are available to fund the government's general expenses, and which revenues are reserved for particular purposes.

To answer "a," the Executive's Budget Proposal or supporting documentation must present for at least the budget year both estimates covering all earmarked revenues and a narrative discussing the earmarks. If a narrative discussion is not included, but estimates for all earmarked revenues are presented, then a "b" answer is appropriate. A "c" response applies if the presentation includes estimates covering only some, but not all, earmarked revenues (regardless of whether it also includes a narrative discussion). Answer "d" applies if no estimates of earmarked revenues are presented. An "e" response applies if revenue is not earmarked or the practice is disallowed by law or regulation.

Answer:

d. No, estimates of earmarked revenues are not presented.

Source:

2018-2019 Fiscal Year, Budget Brief, Information related to Oil and Natural Gas sectors, page 16, 17, 18:  
[https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY\\_Budget%20Brief\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20FY_Budget%20Brief_0.pdf)

Comment:

Estimate of oil and natural gas sectors information are presented in the budget brief but no earmarked revenue nor a narrative discussion is included.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

47. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

*GUIDELINES:*

*Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.*

*In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.*

*Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.*

Answer:

d. No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.

Source:

2018-2019 Fiscal Year, Minister of Planning and Finance Speech, Fiscal Policy, Tax Policy and Expenditure Policy, page, 7-8:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_MOPF%20Minister%20Budget%20Speech.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_MOPF%20Minister%20Budget%20Speech.pdf)

Comment:

Though the prioritized sectors were listed along with its fiscal policies, no information on the link between the budget and the government's stated policy goals for the budget year is not presented.

Peer Reviewer

Opinion: Agree

Comments: Proposed budget will be linked to policy goals, Myanmar Sustainable Development Plan (MSDP) starting from FY 2019-20.

Government Reviewer

Opinion: Agree

48. Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

**GUIDELINES:**

Questions 47 and 48 ask about information that shows how the budget (both new proposals and existing policies) is linked to the government's policy goals. The budget is the executive's main policy document, the culmination of the executive's planning and budgeting processes. Therefore, it should include a clear description of the link between policy goals and the budget – that is, an explicit explanation of how the government's policy goals are reflected in its budget choices. For an example of a discussion of a government's policy goals in the budget, see pages 13-18 of New Zealand's 2011 Statement of Intent (<http://www.treasury.govt.nz/publications/abouttreasury/soi/2011-16>), one of the many documents supporting its budget.

In some countries the government prepares strategic/development plans. These plans include all the policies the government is planning to implement for the budget year and very often cover a multi-year perspective. In some cases, these plans do not match the budget documentation, and it is possible that they are completely disconnected from the Executive's Budget Proposal. So the question is examining whether government policy plans are "translated" into revenue and expenditure figures in the actual budget documents.

Question 47 asks about the information covering the budget year, and Question 48 asks about the period at least two years beyond the budget year. To answer "a," the Executive's Budget Proposal or supporting documentation must present both estimates of how the budget is linked to government's policy goals for the budget year (for Question 47) or for a multi-year period beyond the budget year (for Question 48) and a narrative discussion of how these policy goals are reflected in the budget. To answer "b" for either question, the Executive's Budget Proposal or supporting documentation must present estimates that show how the budget is linked to government's policy goals, but no narrative discussion is included. A "c" response applies if the presentation includes only a narrative discussion, or if it includes estimates that show how the budget is linked to some, but not all, of the government's policy goals (regardless of whether it also includes a narrative discussion). Answer "d" applies if no information is presented on how the budget is linked to government's policy goals.

**Answer:**

d. No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.

**Source:**

2018-2019 Fiscal Year, Minister of Planning and Finance Speech, Fiscal Policy, Tax Policy and Expenditure Policy, page, 7,8, 9, 10:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_MOPF%20Minister%20Budget%20Speech.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_MOPF%20Minister%20Budget%20Speech.pdf)

**Comment:**

Though the use of Medium Term Fiscal Framework and provision of next three years budget estimate were presented, the information on the link between the budget and the government's stated policy goals for a multi-year period is not provided.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

49. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

**GUIDELINES:**

Question 49 asks about the availability of nonfinancial data on inputs for the budget year. (Nonfinancial data on outputs and outcomes are addressed in Question 50.)

The budget should disclose not only the amount of money that is being allocated on a program but also any information needed to analyze that expenditure. Nonfinancial data and performance targets associated with budget proposals are used to assess the success of a given policy. For example, even when allocated funds are spent according to plan, there remains the question of whether the policy delivered the results that it aimed to achieve.

Nonfinancial data can include information on:

**Inputs** - These are the resources assigned to achieve results. For example, in regards to education, nonfinancial data on inputs could include the number of books to be provided to each school or the materials to be used to build or refurbish a school.

**Outputs** - These are products and services delivered as a result of inputs. For example, the number of pupils taught every year; the number of children that received vaccines; or the number of beneficiaries of a social security program.

**Outcomes** - These are the intended impact or policy goals achieved. For example, an increase in literacy rates among children under 10, or a reduction in rates of maternal mortality.

In addition, governments that set performance targets must use nonfinancial data for outputs and outcomes to determine if these targets have been met.

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on inputs for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on inputs for each individual

program is organized by functions. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on inputs for all administrative units or all functions, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on inputs are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on inputs is presented.

Answer:

d. No, nonfinancial data on inputs are not presented.

Source:

2018-2019 Fiscal Year, Union Budget and Union Budget Bill, Expenditure related to Foreign Aids and Loans, page 21-55:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

Comment:

Though projects and assets, consultation fee and cost of feasibility study were listed in the executive budget proposal, non-financial data on inputs are not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

50. Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

**GUIDELINES:**

Question 50 asks about the availability of nonfinancial data on results for the budget year. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 49).

To answer "a," the Executive's Budget Proposal or supporting documentation must present, for at least the budget year, nonfinancial data on results for each individual program within all administrative units (ministries, departments, and agencies). It is also acceptable if nonfinancial data on results for each individual program is organized by functional classification. To answer "b," the Executive's Budget Proposal or supporting documentation must present nonfinancial data on results for all administrative units or all functional classifications, but not for each individual program (or even for any programs) within those administrative units or functions. A "c" response applies if nonfinancial data on results are presented only for some programs and/or some administrative units or some functions. Answer "d" applies if no nonfinancial data on results is presented.

Answer:

d. No, nonfinancial data on results are not presented.

Source:

2018-2019 Fiscal Year, Union Budget and Union Budget Bill, Expenditure related to Foreign Aids and Loans, page 21-55:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

Comment:

Though projects and assets, consultation fee and cost of feasibility study were listed in the executive budget proposal, non-financial data on results are not presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

51. Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

**GUIDELINES:**

Question 51 asks about performance targets assigned to nonfinancial data on results for the budget year. The question applies to those nonfinancial results

shown in the budget, and that were identified for purposes of Question 50.

To answer "a," the Executive's Budget Proposal or supporting documentation must assign performance targets to all nonfinancial data on results shown in the budget for at least the budget year. To answer "b," the Executive's Budget Proposal or supporting documentation must assign performance targets to a majority (but not all) of the nonfinancial data on results shown in the budget. A "c" response applies performance targets are assigned only to less than half of the nonfinancial data on results. Answer "d" applies if no performance targets are assigned to nonfinancial data on results shown in the budget, or the budget does not present nonfinancial results.

Answer:

d. No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.

Source:

2018-2019 Fiscal Year, Union Budget and Union Budget Bill, Expenditure related to Foreign Aids and Loans, page 2-55:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

Comment:

No performance targets are not assigned to non-financial data on results, or the budget does not present non-financial data on result.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

52. Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

**GUIDELINES:**

Question 52 asks whether the budget highlight policies, both new and existing, that benefit the poorest segments of society. This question is intended to assess only those programs that directly address the immediate needs of the poor, such as through cash assistance programs or the provision of housing, rather than indirectly, such as through a stronger national defense. This information is of particular interest to those seeking to bolster government's commitment to anti-poverty efforts. For purposes of answering this question, a departmental budget (such for the Department of Social Welfare) would not be considered acceptable. In general, this question is asking whether the EBP includes a special presentation that pulls together estimates of all the relevant policies in one place. However, if the country uses "program budgeting," where programs are presented as expenditure categories with specific and identified objectives, and it identifies anti-poverty programs within each administrative unit, then that is also acceptable for this question.

The IBP Budget Brief, "How Transparent are Governments When it Comes to Their Budget's Impact on Poverty and Inequality?"

(<https://www.internationalbudget.org/wp-content/uploads/government-transparency-of-budgets-impact-on-poverty-inequality-ibp-2019.pdf>) includes a discussion of countries that have provided information on how its policies affect the poor.

For instance, Pakistan provides a detailed breakdown of pro-poor expenditure as part of its 2017-18 budget proposal. In one document, the government sets out policy priorities, expected outputs, and estimates of past and future spending for several programs aimed at poverty alleviation. Another supporting document provides a comprehensive overview of ongoing policies, including a chapter on social safety nets, covering both financial and performance information of poverty alleviation schemes over a period of eight years. ([http://www.finance.gov.pk/budget/mtbf\\_2018\\_21.pdf](http://www.finance.gov.pk/budget/mtbf_2018_21.pdf) and [http://www.finance.gov.pk/survey\\_1718.html](http://www.finance.gov.pk/survey_1718.html)).

To answer "a," the Executive's Budget Proposal or supporting documentation must for at least the budget year both present estimates covering all policies that are intended to benefit the most impoverished populations and include a narrative discussion that specifically addresses these policies. (For countries using program budgeting that breaks out individual anti-poverty programs, there should be a separate narrative associated with each such program.) Answer "b" if a narrative discussion is not included, but estimates for all policies that are intended to benefit the most impoverished populations are presented. Answer "c" if the presentation includes estimates covering only some, but not all, policies that are intended to benefit the most impoverished populations (regardless of whether it also includes a narrative discussion). Answer "d" if no estimates of policies that are intended to benefit the most impoverished populations are presented.

Answer:

d. No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.

Source:

2018-2019 Fiscal Year, Minister of Planning and Finance Speech, Fiscal Policy, (b) Expenditure Policy, page, 7-8:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_MOPF%20Minister%20Budget%20Speech.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_MOPF%20Minister%20Budget%20Speech.pdf)

Comment:

Only estimate of expenditure policy and prioritized sectors - electricity and power, health, education and social welfare are present. In expenditure policy, little is mentioned about rural development, electrification, good transportation, drinking water and adequate water for agriculture.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

53. Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

**GUIDELINES:**

*Question 53 asks about the budget timetable. An internal timetable is particularly important for the executive's management of the budget preparation process, in order to ensure that the executive accounts for the views of the different departments and agencies in the proposed budget. The timetable would, for instance, set deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. So that civil society is aware of the various steps in the budget formulation process, and when opportunities may exist to engage the executive, it is essential that this timetable be made available to the public.*

*To answer "a," the executive must prepare a detailed budget timetable and release it to the public. A "b" answer applies if the timetable is made public, but some details are not included. A "c" response applies if the timetable is made public, but many important details are excluded, reducing its value for those outside government. Answer "d" applies if no timetable is made available to the public. As long as a timetable for formulating the Executive's Budget Proposal is released, answer "a," "b," or "c" may be selected, even if the Executive's Budget Proposal is not made publicly available.*

**Answer:**

d. No, a timetable is not issued to the public.

**Source:**

2018-2019 Fiscal Year, Budget Information, Chapter 1, Timetable for Budget Planning and Formulation, page 5:  
[https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget_0.pdf)

**Comment:**

No. A timetable is not issued to the public. It is made only available in Citizens' Budget of 2018-2019 Fiscal Year which merely states timetable for the budget planning and approving schedule.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

54. Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based?

(The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

**GUIDELINES:**

*Question 54 focuses on the macroeconomic forecast that underlies the Pre-Budget Statement, asking whether "core" information related to the economic assumptions is presented. These core components include a discussion of the economic outlook as well as estimates of the following:*

- nominal GDP level;
- inflation rate;
- real GDP growth; and
- interest rates.

*Beyond these core elements, some governments also provide additional information related to the economic outlook, including for instance: short- and long-term interest rates; the rate of employment and unemployment; GDP deflator; price of oil and other commodities; current account; exchange rate; and composition of GDP growth.*

To answer "a," the Pre-Budget Statement must present all of the core information related to the macroeconomic forecast as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the macroeconomic forecast is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the macroeconomic forecast is presented.

Answer:

d. No, information related to the macroeconomic forecast is not presented.

Source:

The government produced pre-budget statement, (medium term fiscal framework) for internal use only.

2016-2017 Fiscal Year, Budget Information, Medium Term Fiscal Framework - MTFF, page 10:

<https://www.spectrumsdkn.org/en/economic-justice/budget-transparency/208-myanmar-s-second-citizen-s-budget-for-2016-2017/file>

Comment:

It is left unknown as the government produced pre-budget statement for internal use only. Myanmar adopted medium term fiscal framework since 2015-2016 Fiscal Year with upcoming three years budget estimates.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

55. Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

**GUIDELINES:**

*Question 55 focuses on the government's expenditure policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:*

- a discussion of expenditure policies and priorities; and
- an estimate of total expenditures.

*Although a Pre-Budget Statement is unlikely to include detailed programmatic proposals (such detailed information is typically only presented in the budget itself), it should include a discussion of broad policy priorities and a projection of at least total expenditures associated with these policies for the budget year. The Pre-Budget Statement can include some detail, for instance, estimates provided by any of the three expenditure classifications – by administrative, economic, and functional classifications.*

*To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's expenditure policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's expenditure policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's expenditure policies and priorities is presented.*

Answer:

d. No, information related to the government's expenditure policies and priorities is not presented.

Source:

The government produced pre-budget statement, (medium term fiscal framework) for internal use only.

2016-2017 Fiscal Year, Budget Information, Medium Term Fiscal Framework - MTFF, page 10:

<https://www.spectrumsdkn.org/en/economic-justice/budget-transparency/208-myanmar-s-second-citizen-s-budget-for-2016-2017/file>

Comment:

It is left unknown as the government produced pre-budget statement for internal use only. Myanmar adopted medium term fiscal framework since 2015-2016 Fiscal Year with upcoming three years budget estimates.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

56. Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget?

(The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

*GUIDELINES:*

*Question 56 focuses on the government's revenue policies and priorities in the Pre-Budget Statement, asking whether "core" information related to these policies is presented. These core components include:*

- *a discussion of revenue policies and priorities; and*
- *an estimate of total revenue.*

*Although a Pre-Budget Statement is unlikely to include detailed revenue proposals, it should include a discussion of broad policy priorities and a projection of at least the total revenue associated with these policies for the budget year. The Pre-Budget Statement can also include more detail, for instance, with estimates provided by revenue category – tax and non-tax – or some of the major individual sources of revenue, such as the Value Added Tax or the income tax.*

*To answer "a," the Pre-Budget Statement must present for the upcoming budget year all of the core information related to the government's revenue policies and priorities as well as some additional information beyond the core elements. To answer "b," the Pre-Budget Statement must present all of the core components noted above for the upcoming budget year. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the government's revenue policies and priorities is presented, but some of the core pieces of information are not included. Answer "d" applies if no information on the government's revenue policies and priorities is presented.*

Answer:

d. No, information related to the government's revenue policies and priorities is not presented.

Source:

The government produced pre-budget statement, (medium term fiscal framework) for internal use only.

2016-2017 Fiscal Year, Budget Information, Medium Term Fiscal Framework - MTFF, page 10:

<https://www.spectrumsdkn.org/en/economic-justice/budget-transparency/208-myanmar-s-second-citizen-s-budget-for-2016-2017/file>

Comment:

On page 10 of 2016-2017 Fiscal Year, Budget Information, the objectives of medium term fiscal framework are presented: to have a better projections with less gaps between the budget estimates and actual, including strategic resource allocation, a mix of bottom up and top down budget planning accordingly with international practices. For the budget year assessed, it is left unknown that whether information related to the government's revenue policies and priorities is presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

57. Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

*GUIDELINES:*

*Question 57 asks whether the Pre-Budget Statement includes three key estimates related to borrowing and debt:*

- *the amount of net new borrowing needed in the upcoming budget year;*
- *the central government's total debt burden at the end of the upcoming budget year; and*

· the interest payments on the outstanding debt for the upcoming budget year.

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Pre-Budget Statement must present all three estimates of borrowing and debt for at least the upcoming budget year. For a "b" answer, the Pre-Budget Statement must present two of those three estimates. For a "c" answer, the PBS must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the PBS.*

Answer:

d. No, none of the three estimates related to government borrowing and debt are not presented.

Source:

The government produced pre-budget statement, (medium term fiscal framework) for internal use only.

2016-2017 Fiscal Year, Budget Information, Medium Term Fiscal Framework - MTF, page 10:

<https://www.spectrumsdkn.org/en/economic-justice/budget-transparency/208-myanmar-s-second-citizen-s-budget-for-2016-2017/file>

Comment:

It is left unknown as the government produced pre-budget statement for internal use only. Myanmar adopted medium term fiscal framework since 2015-2016 Fiscal Year with upcoming three years budget estimates.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

58. Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

**GUIDELINES:**

*Question 58 asks about multi-year expenditure estimates in the Pre-Budget Statement.*

*To answer "a," expenditure estimates for at least two years beyond the upcoming budget year must be presented. The estimates must be for at least total expenditures, but could include more detail than just the aggregate total.*

Answer:

b. No, multi-year expenditure estimates are not presented.

Source:

The government produced pre-budget statement, (medium term fiscal framework) for internal use only.

2016-2017 Fiscal Year, Budget Information, Medium Term Fiscal Framework - MTF, page 10:

<https://www.spectrumsdkn.org/en/economic-justice/budget-transparency/208-myanmar-s-second-citizen-s-budget-for-2016-2017/file>

Comment:

It is left unknown as the government produced pre-budget statement for internal use only. Myanmar adopted medium term fiscal framework since 2015-2016 Fiscal Year with upcoming three years budget estimates.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

59. Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

*Question 59 asks if expenditure estimates in the Enacted Budget are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer “a,” the Enacted Budget must present expenditure estimates by all three of the expenditure classifications. To answer “b,” expenditure estimates must be presented by two of the three classifications. A “c” answer applies if expenditure estimates are presented by one of the three classifications. Answer “d” applies if expenditure estimates are not presented by any of the three classifications.*

**Answer:**

c. Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.

**Source:**

2018-2019 Union Budget Law, page 16-35:  
<https://pyidaungsu.hluttaw.mm/laws/lawno302192018>

**Comment:**

The enacted budget of 2018-2019 Fiscal Year presents expenditure estimates by administrative classification only.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: Details of the 2018-2019 FY Budget can be found at <https://www.mopf.gov.mm/my/blog/47/143/2502>

[https://www.mopf.gov.mm/sites/default/files/2018-2019%20Fiscal%20Year%20Budget%20Summary\\_%20Hluttaw%20Approved\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20Fiscal%20Year%20Budget%20Summary_%20Hluttaw%20Approved_0.pdf) This document is the update of the Budget Summary Book one of the EBP from Page 1 to 81.

59b. Based on the response to Question 59, check the box(es) to identify which expenditure classifications are included in the Enacted Budget:

**Answer:**

Administrative classification

**Source:**

2018-2019 Union Budget Law, page 16-35:  
<https://pyidaungsu.hluttaw.mm/laws/lawno302192018>

**Comment:**

The administrative expenditure estimates is presented from pages 16-35.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: Details of the 2018-2019 FY Budget can be found at <https://www.mopf.gov.mm/my/blog/47/143/2502>

[https://www.mopf.gov.mm/sites/default/files/2018-2019%20Fiscal%20Year%20Budget%20Summary\\_%20Hluttaw%20Approved\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20Fiscal%20Year%20Budget%20Summary_%20Hluttaw%20Approved_0.pdf) This document is the update of the Budget Summary Book, one of the EBP from Page 1 to 81.

60. Does the Enacted Budget present expenditure estimates for individual programs?

**GUIDELINES:**

*Question 60 asks if expenditure estimates in the Enacted Budget are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Enacted Budget must present all programs, which account for all expenditures, in the budget year. To answer "b," the Enacted Budget must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Enacted Budget presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Enacted Budget.*

**Answer:**

d. No, the Enacted Budget does not present expenditure estimates by program.

**Source:**

2018-2019 Fiscal Year Union Budget Law  
<https://pyidaungsu.hluttaw.mm/laws/lawno302192018>

**Comment:**

The enacted budget of 2018-2019 Fiscal Year does not present expenditures estimated by program though expenditure estimates of administrative units are presented.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: Details of the 2018-2019 FY Budget can be found at <https://www.mopf.gov.mm/my/blog/47/143/2502>  
[https://www.mopf.gov.mm/sites/default/files/2018-2019%20Fiscal%20Year%20Budget%20Summary\\_%20Hluttaw%20Approved\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20Fiscal%20Year%20Budget%20Summary_%20Hluttaw%20Approved_0.pdf) This document is the update of the Budget Summary Book one of the EBP from Page 1 to 81.

61. Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

**GUIDELINES:**

*Question 61 asks whether revenue estimates in the Enacted Budget are presented by "category"—that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Enacted Budget must present revenue estimates classified by category.*

**Answer:**

a. Yes, the Enacted Budget presents revenue estimates by category.

**Source:**

2018-2019 Fiscal Year Union Budget Law, page 16-34:  
<https://pyidaungsu.hluttaw.mm/laws/lawno302192018>

**Comment:**

Page 18 of 2018-2019 Fiscal Year Union Budget Law presents the tax sources of revenues while pages 16, 19, 22, 24, 26, 28, 30, 32 and 34 display non-tax sources of revenue.

**Peer Reviewer**

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Details of the 2018-2019 FY Budget can be found at <https://www.mopf.gov.mm/my/blog/47/143/2502>

[https://www.mopf.gov.mm/sites/default/files/2018-2019%20Fiscal%20Year%20Budget%20Summary\\_%20Hluttaw%20Approved\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20Fiscal%20Year%20Budget%20Summary_%20Hluttaw%20Approved_0.pdf) This document is the update of the Budget Summary Book one of the EBP from Page 1 to 81.

62. Does the Enacted Budget present individual sources of revenue?

**GUIDELINES:**

*Question 62 asks whether revenue estimates for individual sources of revenue are presented in the Enacted Budget. The question applies to both tax and non-tax revenue.*

*To answer "a," the Enacted Budget must present all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Enacted Budget must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Enacted Budget presents individual sources of revenue that account for less than two-thirds of revenues. Answer "d" applies if individual sources of revenue are not presented.*

Answer:

a. Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.

Source:

2018-2019 Fiscal Year Union Budget Law, page 16-35:

<https://pyidaungsu.hluttaw.mm/laws/lawno302192018>

Comment:

The 2018-2019 Fiscal Year Enacted Budget presents individual sources of revenue accounting for all revenue though it does not present the non-tax sources of revenue in detail.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.

Comments: Budget law includes receipts from taxes and fees collection, receipts from state-owned economic enterprises, other current receipts, interest receipt, grant, capital receipt, external loan, receipt from repayment of borrowing, loan, receipt from investment in organisation and saving. However State-owned Economic Enterprises do not present their individual sources of revenues.

Government Reviewer

Opinion: Agree

Comments: Details of the 2018-2019 FY Budget can be found at <https://www.mopf.gov.mm/my/blog/47/143/2502>

[https://www.mopf.gov.mm/sites/default/files/2018-2019%20Fiscal%20Year%20Budget%20Summary\\_%20Hluttaw%20Approved\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20Fiscal%20Year%20Budget%20Summary_%20Hluttaw%20Approved_0.pdf) This document is the update of the Budget Summary Book one of the EBP from Page 1 to 81.

Researcher Response

Page 26-35 of parliament-approved budget of FY 2018-19 presents individual source of revenue accounting for all revenue. Therefore, the researcher choose score A for this answer.

IBP Comment

Thank you to the Peer Reviewer for noting that the SOE revenue from each SOE are not provided in detail. However, this question does not require this level of detail for SOEs revenues - only the sources of revenue from SOEs should be included as per IMF GFS classifications. For that reason, the researcher's response of A is confirmed.

63. Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

**GUIDELINES:**

*Question 63 asks about three key estimates related to borrowing and debt:*

*· the amount of net new borrowing required during the budget year;*

- the total debt outstanding at the end of the budget year;
- the interest payments on the outstanding debt for the budget year.

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens, banks, and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," the Enacted Budget must present all three estimates of borrowing and debt. For a "b" answer, the Enacted Budget must present two of those three estimates. For a "c" answer, the Enacted Budget must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in the Enacted Budget.*

Answer:

b. Yes, two of the three estimates related to government borrowing and debt are presented.

Source:

2018-2019 Fiscal Year Union Budget Law, page 16 and 19, 20, 21, 25, 26, 27.  
<https://pyidaungsu.hluttaw.mm/laws/lawno302192018>

Comment:

The union budget law of 2018-2019 fiscal year presents the amount of net new borrowing required during the budget year on page 16, 19, 20, 24, 25 and 26. The interest payments on the outstanding debt for the budget year is presented but not the outstanding debt 19, 20, 21, 25, 26, 27. Option "b" is chosen as at the last round of OBS, there was no deficit figure.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: Details of the 2018-2019 FY Budget can be found at <https://www.mopf.gov.mm/my/blog/47/143/2502>  
[https://www.mopf.gov.mm/sites/default/files/2018-2019%20Fiscal%20Year%20Budget%20Summary\\_%20Hluttaw%20Approved\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20Fiscal%20Year%20Budget%20Summary_%20Hluttaw%20Approved_0.pdf) This document is the update of the Budget Summary Book, one of the EBP from Page 1 to 81.

64. What information is provided in the Citizens Budget?

(The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

**GUIDELINES:**

*Question 64 focuses on the content of the Citizens Budget, asking whether "core" information is presented. These core components include:*

- expenditure and revenue totals;
- the main policy initiatives in the budget;
- the macroeconomic forecast upon which the budget is based; and
- contact information for follow-up by citizens.

*To answer "a," the Citizens Budget or supporting documentation must present all of the above core information as well as some additional information beyond the core elements. To answer "b," the Citizens Budget must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if the Citizens Budget includes some of the core components above, but other core pieces of information are not included. Answer "d" applies if a Citizens Budget is not published.*

Answer:

d. The Citizens Budget is not published.

Source:

The CB is published late, therefore according to OBS methodology the score is D.

2018-2019 Fiscal Year Budget Information (Citizen's Budget), National Planning and macroeconomic overview, fiscal and expenditure policy, union budget, loan information, page 3-5, 8-11, 13-17.

[https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget_0.pdf)

Comment:

The citizen's budget of 2018-2019 Fiscal Year presents national visions and macroeconomic overview on page on page 3, loan balance, expenditures classification by programs of educational, health and electricity, social welfare and budget transfers to states and regions and at the end of the document contact details and evaluation feedback form as well are provided.

Peer Reviewer

Opinion: Agree

Comments: Citizen budgets of the union and regions/states except Magway and Sagaing were published after the budget was approved by parliament. It does not meet the requirement set by Open Budget Survey.

Government Reviewer

Opinion: Agree

65. How is the Citizens Budget disseminated to the public?

**GUIDELINES:**

*Question 65 asks how the Citizens Budget is disseminated to the public. Citizens Budgets should be made available to a variety of audiences. Therefore paper versions and an Internet posting of a document might not be sufficient.*

*To answer "a," the executive must use three or more different types of creative media tools to reach the largest possible share of the population, including those who otherwise would not normally have access to budget documents or information. Dissemination would also be pursued at the very local level, so that the coverage is targeted both by geographic area and population group (e.g., women, elderly, low income, urban, rural, etc.). Option "b" applies if significant dissemination efforts are made through a combination of two means of communications, for instance, both posting the Citizens Budget on the executive's official website and distributing printed copies of it. Option "c" applies if the Citizens Budget is disseminated through only posting on the executive's official website. Option "d" applies when the executive does not publish a Citizens Budget.*

Answer:

d. A Citizens Budget is not published.

Source:

2018-2019 Fiscal Year Budget Information, Budget Transparency, page 7:

[https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget_0.pdf)

Comment:

Citizens Budget is published in hard copies and disseminated by the executive branch and was uploaded to Ministry of Finance website. However, the citizens budget was considered published late by OBS methodology, so the only answer we can choose here is "d".

Peer Reviewer

Opinion: Agree

Comments: Citizen budgets of the union and regions/states except Magway and Sagaing were published after the budget was approved by parliament. It does not meet the requirement set by Open Budget Survey.

Government Reviewer

Opinion: Agree

66. Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

**GUIDELINES:**

*Question 66 asks whether the executive has established mechanisms to identify the public's requirements for budget information before publishing a Citizens*

*Budget. What the public wants to know about the budget might differ from the information the executive includes in technical documents that comprise the Executive's Budget Proposal or the Enacted Budget; similarly, different perspectives might exist on how the budget should be presented, and this may vary depending on the context. For this reason the executive should consult with the public on the content and presentation of the Citizens Budget.*

*To answer "a," the executive must have established mechanisms to consult with the public, and these mechanisms for consultation are both accessible and widely used by the public. Such mechanisms can include focus groups, social networks, surveys, hotlines, and meetings/events in universities or other locations where people gather to discuss public issues. In countries where Citizens Budgets are consistently produced and released, it may be sufficient for the government to provide the public with contact information and feedback opportunities, and subsequently use the feedback to improve its management of public resources.*

*Option "b" applies if the executive has established mechanisms for consultation that are accessible to the public, but that the public nonetheless does not use frequently. That is, the public does not typically engage with the executive on the content of the Citizens Budget, even though the executive has created opportunities for such consultation. Option "c" applies if the executive has established mechanism for consultation with the public, but they are poorly designed and thus not accessible to the public. Option "d" applies if the executive has not created any mechanisms to seek feedback from the public on the content of the Citizens Budget.*

Answer:

d. No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.

Source:

Contact details for Budget Information and feedback form

[https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget_0.pdf)

Comment:

No formal mechanism is in place to identify the public's requirements for budget information. The 2018-2019 Fiscal Year Budget Information included contact information of the Budget Department Building and email for the public to advise on the document and 8 questions on the satisfactory level and recommendations.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

67. Are "citizens" versions of budget documents published throughout the budget process?

**GUIDELINES:**

*Question 67 asks if "citizens" versions of budget documents are published throughout the budget process. While the Citizens Budget was initially conceived as a simplified version of the Executive's Budget Proposal or the Enacted Budget, good practice is now evolving and suggests that a "citizens" version of key budget documents should be produced during each of the four phases of the budget cycle. This would serve to inform citizens of the state of public financial management throughout the entire budget cycle.*

*To answer "a," a citizens version of at least one budget document is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit) – for a total of at least four citizens budget documents throughout the process. Option "b" applies if a citizens version of a budget document is published for at least two of the four stages of the budget process. Option "c" applies if a citizens version of a budget document is published for at least one of the four stages of the budget process. Select option "d" if no "citizens" version of budget documents is published.*

Answer:

d. No citizens version of budget documents is published.

Source:

2018-2019 Fiscal Year Budget Information, Budget Transparency

[https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget_0.pdf)

Comment:

A citizens version of budget document is published for enactment stage only. However, the citizens budget was considered published late by OBS methodology, so the only answer we can choose here is "d".

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

68. Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

Question 68 asks if expenditure estimates in In-Year Reports are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above.

Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.

To answer "a," In-Year Reports must present actual expenditures by all three of the expenditure classifications. To answer "b," actual expenditures must be presented by two of these three classifications. A "c" answer applies if actual expenditures are presented by one of the three classifications. Answer "d" applies if actual expenditures are not presented by any of the three classifications in In-Year Reports.

**Answer:**

c. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

**Source:**

2017-2018 Fiscal Year, 1 Quarterly report (April to end of June)  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/09/2017-2018%20FY%20First%20Three%20Month%20Budget%20Report%20%28IYR%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/09/2017-2018%20FY%20First%20Three%20Month%20Budget%20Report%20%28IYR%29.pdf)

2017-2018 Fiscal Year, 2 Quarterly report (July to end of September)  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/11/2017-2018%20FY%202nd%20Quarter%20\\_July%20to%20September%28%20In%20Year%20Report%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/11/2017-2018%20FY%202nd%20Quarter%20_July%20to%20September%28%20In%20Year%20Report%29.pdf)

2017-2018 Fiscal Year, 3 Quarterly Report (October to end of December)  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Third%20Three%20Months\\_Report%20%28In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Third%20Three%20Months_Report%20%28In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf)

2017-2018 Fiscal Year, 4th Quarterly Report (January to end of March)  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_4th%203%20Month%20Report\\_%20January%20to%20March\\_1.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_4th%203%20Month%20Report_%20January%20to%20March_1.pdf)

**Comment:**

The In-Years reports of 2017-2018 Fiscal Year present actual expenditures by one classification: administrative, Union level administrative units' expenditures and state-owned economic enterprises undertaken undertaken both with union fund and outside of it. However, since the In-Year Reports are considered published late, the only answer we can choose here is "d".

**Peer Reviewer**

Opinion: I choose not to review this question

Comments: MOPF server was cracked down and they were not able to back-up some reports. Reports with published dates in August were the ones uploaded after the server issue had been solved. For example: The quarterly progress report on the budget of union agencies for the first three months for FY 2018-19 (October to December) was published on the 08 March 2019. As an evidence, budget department can perhaps provide the request for the approval letter that they submitted to the minister's office of Ministry of Planning and Finance concerning the publication of the in year report. For example: BD normally requests the minister's office to publish the in-year report within the three months after the report has been produced, to be in line with the OECD's and IBP's definition.

**Government Reviewer**

Opinion: Disagree

Suggested Answer:

c. Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.

Comments: 2017-2018 Third quarter budget report ending on end of December was uploaded on 12/3/2018 on the www.mof.gov.mm. Unfortunately, www.mof.gov.mm was closed end of 2018 due to the using of the new website www.mopf.gov.mm. Therefore, 2017-2018 FY Third quarter Budget report was re-uploaded on www.mopf.gov.mm in August 2018. 2017-2018 Four quarter budget report ending March 2018 was published on 29/6/2018 <https://www.mopf.gov.mm/my/blog/47/143/1642>

**Researcher Response**

The IYR reports of FY 2017-2018 present actual expenditure in administration classification only. Therefore, the answer C is chosen.

**IBP Comment**

This question was reassessed as the IYRs were assessed as publicly available in Section 1 following feedback from the government reviewer.

68b. Based on the response to Question 68, check the box(es) to identify which expenditure classifications are included in the In-Year Reports:

Answer:

Administrative classification

Source:

S 2017-2018 Fiscal Year, 1 Quarterly report (April to end of June)  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/09/2017-2018%20FY%20First%20Three%20Month%20Budget%20Report%20%28YR%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/09/2017-2018%20FY%20First%20Three%20Month%20Budget%20Report%20%28YR%29.pdf)

2017-2018 Fiscal Year, 2 Quarterly report (July to end of September)  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/11/2017-2018%20FY%202nd%20Quarter%20\\_July%20to%20September%28%20In%20Year%20Report%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/11/2017-2018%20FY%202nd%20Quarter%20_July%20to%20September%28%20In%20Year%20Report%29.pdf)

2017-2018 Fiscal Year, 3 Quarterly Report (October to end of December)  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Third%20Three%20Months\\_Report%20%28In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Third%20Three%20Months_Report%20%28In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf)

2017-2018 Fiscal Year, 4th Quarterly Report (January to end of March)  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_4th%203%20Month%20Report\\_%20January%20to%20March\\_1.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_4th%203%20Month%20Report_%20January%20to%20March_1.pdf)

Comment:

The In-Years reports of 2017-2018 Fiscal Year present actual expenditures by one classification: administrative. Union level administrative units' expenditures and state-owned economic enterprises undertaken both with union fund and outside of it.

However since the reports are late, we select 'none' according to OBS methodology.

Peer Reviewer

Opinion: I choose not to review this question

Comments: MOPF server was cracked down and they were not able to back-up some reports. Reports with published dates in August were the ones uploaded after the server issue had been solved. For example: The quarterly progress report on the budget of union agencies for the first three months for FY 2018-19 (October to December) was published on the 08 March 2019. As an evidence, budget department can perhaps provide the request for the approval letter that they submitted to the minister's office of Ministry of Planning and Finance concerning the publication of the in year report. For example: BD normally requests the minister's office to publish the in-year report within the three months after the report has been produced, to be in line with the OECD's and IBP's definition. . If this issue can be considered, the answer is "administrative classifications"

Government Reviewer

Opinion: Disagree

Suggested Answer: Administrative Classification

Comments: 2017-2018 Third quarter budget report ending on end of December was uploaded on 12/3/2018 on the www.mof.gov.mm. Unfortunately, www.mof.gov.mm was closed end of 2018 due to the using of the new website www.mopf.gov.mm. Therefore, 2017-2018 FY Third quarter Budget report was re-uploaded on www.mopf.gov.mm in August 2018. 2017-2018 Four quarter budget report ending March 2018 was published on 29/6/2018 <https://www.mopf.gov.mm/my/blog/47/143/1642>

Researcher Response

The researcher has changed from none of the above to 'administrative classification', in line with answer of question 68.

69. Do the In-Year Reports present actual expenditures for individual programs?

**GUIDELINES:**

*Question 69 asks if expenditure estimates in In-Year Reports are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

To answer "a," In-Year Reports must present actual expenditures for all individual programs, accounting for all expenditures. To answer "b," In-Year Reports must present actual expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if In-Year Reports present actual expenditures for programs that account for less than two-thirds of expenditures. Answer "d" applies if actual expenditures are not presented by program in In-Year Reports.

Answer:

d. No, the In-Year Reports do not present actual expenditures by program.

Source:

2017-2018 Fiscal Year, 1 Quarterly report (April to end of June)  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/09/2017-2018%20FY%20First%20Three%20Month%20Budget%20Report%20%28IYR%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/09/2017-2018%20FY%20First%20Three%20Month%20Budget%20Report%20%28IYR%29.pdf)

2017-2018 Fiscal Year, 2 Quarterly report (July to end of September)  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/11/2017-2018%20FY%202%20nd%20Quarter%20\\_July%20to%20September%28%20In%20Year%20Report%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/11/2017-2018%20FY%202%20nd%20Quarter%20_July%20to%20September%28%20In%20Year%20Report%29.pdf)

2017-2018 Fiscal Year, 3 Quarterly Report (October to end of December)  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Third%20Three%20Months\\_Report%20%28In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Third%20Three%20Months_Report%20%28In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf)

2017-2018 Fiscal Year, 4th Quarterly Report (January to end of March)  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_4th%203%20Month%20Report\\_%20January%20to%20March\\_1.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_4th%203%20Month%20Report_%20January%20to%20March_1.pdf)

2018 (6 months period) Fiscal Year, 1 Quarterly Report (April to June)  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018%20April%20to%20Septembet\\_%201st%203%20Month%20Budget%20Report\\_%20IYR\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018%20April%20to%20Septembet_%201st%203%20Month%20Budget%20Report_%20IYR_0.pdf)

Comment:

The In-Year Reports of 2017-2018 and 2018 six month period do not present actual expenditures by program though administrative unit expenditures (ministries and departments) are presented.  
The IYRs of FY 2017-2018 were published late.

Peer Reviewer

Opinion: Agree

Comments: MOPF server was cracked down and they were not able to back-up some reports. Reports with published dates in August were the ones uploaded after the server issue had been solved. For example: The quarterly progress report on the budget of union agencies for the first three months for FY 2018-19 (October to December) was published on the 08 March 2019. As an evidence, budget department can perhaps provide the request for the approval letter that they submitted to the minister's office of Ministry of Planning and Finance concerning the publication of the in year report. For example: BD normally requests the minister's office to publish the in-year report within the three months after the report has been produced, to be in line with the OECD's and IBP's definition. However, IYRs do not present actual expenditures by programme. I agree with the researcher's answer.

Government Reviewer

Opinion: Agree

IBP Comment

This question was reassessed as the IYRs were assessed as publicly available in Section 1 following feedback from the government reviewer. However, as the information is not presented in the document the score remained D.

70. Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

**GUIDELINES:**

Question 70 asks whether In-Year Reports compare actual expenditures to-date with either the enacted levels or actual expenditures for the same period in the previous year.

The OECD recommends that the reports contain the total year-to-date expenditures in a format that allows for a comparison with the budget's forecast expenditures (based on enacted levels) for the same period.

To answer "a," comparisons must be made for expenditures presented in the In-Year Reports

Answer:

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

Source:

2017-2018 Fiscal Year, 1 Quarterly report (April to end of June)  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/09/2017-2018%20FY%20First%20Three%20Month%20Budget%20Report%20%28IYR%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/09/2017-2018%20FY%20First%20Three%20Month%20Budget%20Report%20%28IYR%29.pdf)

2017-2018 Fiscal Year, 2 Quarterly report (July to end of September)  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/11/2017-2018%20FY%202%20nd%20Quarter%20\\_July%20to%20September%28%20In%20Year%20Report%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/11/2017-2018%20FY%202%20nd%20Quarter%20_July%20to%20September%28%20In%20Year%20Report%29.pdf)

2017-2018 Fiscal Year, 3 Quarterly Report (October to end of December)  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Third%20Three%20Months\\_Report%20%28In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Third%20Three%20Months_Report%20%28In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf)

2017-2018 Fiscal Year, 4th Quarterly Report (January to end of March)  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_4th%203%20Month%20Report\\_%20January%20to%20March\\_1.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_4th%203%20Month%20Report_%20January%20to%20March_1.pdf)

2018 (6 months period) Fiscal Year, 1 Quarterly Report (April to June)  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018%20April%20to%20Septembet\\_%201st%203%20Month%20Budget%20Report\\_%20IYR\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018%20April%20to%20Septembet_%201st%203%20Month%20Budget%20Report_%20IYR_0.pdf)

Comment:

Comparisons are made for expenditures in the In-Year Reports of 2017-2018 Fiscal Year and 2018 Fiscal Year. Budget estimates and year-to-date actual expenditures of the current fiscal year, and comparison of the same period of last year are presented in In-Years Reports. However, since the In-Year Reports are considered published late, the only answer we can choose here is "b".

Peer Reviewer

Opinion: I choose not to review this question

Comments: MOPF server was cracked down and they were not able to back-up some reports. Reports with published dates in August were the ones uploaded after the server issue had been solved. For example: The quarterly progress report on the budget of union agencies for the first three months for FY 2018-19 (October to December) was published on the 08 March 2019. As an evidence, budget department can perhaps provide the request for the approval letter that they submitted to the minister's office of Ministry of Planning and Finance concerning the publication of the in year report. For example: BD normally requests the minister's office to publish the in-year report within the three months after the report has been produced, to be in line with the OECD's and IBP's definition. If this issue can be considered, the answer should be "a"

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, comparisons are made for expenditures presented in the In-Year Reports.

Comments: 2017-2018 Third quarter budget report ending on end of December was uploaded on 12/3/2018 on the www.mof.gov.mm. Unfortunately, www.mof.gov.mm was closed end of 2018 due to the using of the new website www.mopf.gov.mm. Therefore, 2017-2018 FY Third quarter Budget report was re-uploaded on www.mopf.gov.mm in August 2018. 2017-2018 Four quarter budget report ending March 2018 was published on 29/6/2018 <https://www.mopf.gov.mm/my/blog/47/143/1642>

Researcher Response

Answer A is chosen as comparisons are made between budget estimate and year to date expenditures and the same quarter period of last fiscal year.

IBP Comment

This question was reassessed as the IYRs were assessed as publicly available in Section 1 following feedback from the government reviewer.

71. Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

**GUIDELINES:**

Questions 71 asks whether In-Year Reports present actual revenues by "category"— that is, whether tax and non-tax sources of revenue are shown separately.

To answer "a," In-Year Reports must present revenue estimates classified by category.

Answer:

b. No, In-Year Reports do not present actual revenue by category.

Source:

2017-2018 Fiscal Year, 1 Quarterly report (April to end of June)  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/09/2017-2018%20FY%20First%20Three%20Month%20Budget%20Report%20%28IYR%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/09/2017-2018%20FY%20First%20Three%20Month%20Budget%20Report%20%28IYR%29.pdf)

2017-2018 Fiscal Year, 2 Quarterly report (July to end of September)  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/11/2017-2018%20FY%202%20nd%20Quarter%20\\_July%20to%20September%28%20In%20Year%20Report%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/11/2017-2018%20FY%202%20nd%20Quarter%20_July%20to%20September%28%20In%20Year%20Report%29.pdf)

2017-2018 Fiscal Year, 3 Quarterly Report (October to end of December)  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Third%20Three%20Months\\_Report%20%28In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Third%20Three%20Months_Report%20%28In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf)

2017-2018 Fiscal Year, 4th Quarterly Report (January to end of March)  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_4th%203%20Month%20Report\\_%20January%20to%20March\\_1.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_4th%203%20Month%20Report_%20January%20to%20March_1.pdf)

2018 (6 months period) Fiscal Year, 1 Quarterly Report (April to June)  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018%20April%20to%20Septembet\\_%201st%203%20Month%20Budget%20Report\\_%20IYR\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018%20April%20to%20Septembet_%201st%203%20Month%20Budget%20Report_%20IYR_0.pdf)

**Comment:**

No. In-Years reports of 2017-2018 and 2018 (six months period) Fiscal Years do not present actual revenue by categories such as tax and non-tax but state-owned economic enterprises undertaken both with union fund and outside of it, and administrative units. The IYRs reports were published late.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: 2017-2018 Third quarter budget report ending on end of December was uploaded on 12/3/2018 on the www.mof.gov.mm. Unfortunately, www.mof.gov.mm was closed end of 2018 due to the using of the new website www.mopf.gov.mm. Therefore, 2017-2018 FY Third quarter Budget report was re-uploaded on www.mopf.gov.mm in August 2018. 2017-2018 Four quarter budget report ending March 2018 was published on 29/6/2018 <https://www.mopf.gov.mm/my/blog/47/143/1642>

**IBP Comment**

This question was reassessed as the IYRs were assessed as publicly available in Section 1 following feedback from the government reviewer. However, as the information is not presented, the score remains B.

72. Do In-Year Reports present the individual sources of revenue for actual revenues collected?

**GUIDELINES:**

*Question 72 asks whether In-Year Reports present actual collections of individual sources of revenue (such as income taxes, VAT, etc.). The question applies to both tax and non-tax revenue.*

*To answer "a," In-Year Reports must present actual collections for all individual sources of revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," In-Year Reports must present actual collections for individual sources of revenue that when combined account for at least two-thirds of all revenue collected, but not all revenue. A "c" answer applies if In-Year Reports present individual sources of actual revenue that account for less than two-thirds of all revenue collected. Answer "d" applies if individual sources of actual revenue are not presented.*

**Answer:**

d. No, In-Year Reports do not present individual sources of actual revenue.

**Source:**

2017-2018 Fiscal Year, 1 Quarterly report (April to end of June)  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/09/2017-2018%20FY%20First%20Three%20Month%20Budget%20Report%20%28IYR%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/09/2017-2018%20FY%20First%20Three%20Month%20Budget%20Report%20%28IYR%29.pdf)

2017-2018 Fiscal Year, 2 Quarterly report (July to end of September)  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/11/2017-2018%20FY%202%20nd%20Quarter%20\\_July%20to%20September%28%20In%20Year%20Report%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/11/2017-2018%20FY%202%20nd%20Quarter%20_July%20to%20September%28%20In%20Year%20Report%29.pdf)

2017-2018 Fiscal Year, 3 Quarterly Report (October to end of December)  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Third%20Three%20Months\\_Report%20%28In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Third%20Three%20Months_Report%20%28In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf)

2017-2018 Fiscal Year, 4th Quarterly Report (January to end of March)  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_4th%203%20Month%20Report\\_%20January%20to%20March\\_1.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_4th%203%20Month%20Report_%20January%20to%20March_1.pdf)

2018 (6 months period) Fiscal Year, 1 Quarterly Report (April to June)

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018%20April%20to%20Septembet\\_%201st%203%20Month%20Budget%20Report\\_%20IYR\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018%20April%20to%20Septembet_%201st%203%20Month%20Budget%20Report_%20IYR_0.pdf)

Comment:

The In-Years Reports do not present individual sources of actual revenue though aggregated year-to-date revenue is presented. The IYRs of FY 2017-2018 were published late.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: 2017-2018 Third quarter budget report ending on end of December was uploaded on 12/3/2018 on the [www.mof.gov.mm](http://www.mof.gov.mm). Unfortunately, [www.mopf.gov.mm](http://www.mopf.gov.mm) was closed end of 2018 due to the using of the new website [www.mopf.gov.mm](http://www.mopf.gov.mm). Therefore, 2017-2018 FY Third quarter Budget report was re-uploaded on [www.mopf.gov.mm](http://www.mopf.gov.mm) in August 2018. 2017-2018 Four quarter budget report ending March 2018 was published on 29/6/2018 <https://www.mopf.gov.mm/my/blog/47/143/1642>

IBP Comment

This question was reassessed as the IYRs were assessed as publicly available in Section 1 following feedback from the government reviewer. However, as the information is not presented the score remains D.

73. Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

*GUIDELINES:*

*Question 73 asks whether In-Year Reports compare actual revenues to-date with either the enacted levels or actual revenues for the same period in the previous year.*

*The OECD recommends that the reports contain the total year-to-date revenues in a format that allows for a comparison with the budget's forecast revenues (based on enacted levels) for the same period.*

*To answer "a," comparisons must be made for revenues presented in the In-Year Reports.*

Answer:

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Source:

2017-2018 and 2018 (six months period) Fiscal Year, In Year Reports, page 1-5:

2017-2018 Fiscal Year, 1 Quarterly report (April to end of June)

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/09/2017-](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/09/2017-2018%20FY%20First%20Three%20Month%20Budget%20Report%20%28IYR%29.pdf)

[2018%20FY%20First%20Three%20Month%20Budget%20Report%20%28IYR%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/09/2017-2018%20FY%20First%20Three%20Month%20Budget%20Report%20%28IYR%29.pdf)

2017-2018 Fiscal Year, 2 Quarterly report (July to end of September)

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/11/2017-](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/11/2017-2018%20FY%202%20nd%20Quarter%20_July%20to%20September%28%20In%20Year%20Report%29.pdf)

[2018%20FY%202%20nd%20Quarter%20\\_July%20to%20September%28%20In%20Year%20Report%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/11/2017-2018%20FY%202%20nd%20Quarter%20_July%20to%20September%28%20In%20Year%20Report%29.pdf)

2017-2018 Fiscal Year, 3 Quarterly Report (October to end of December)

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Third%20Three%20Months_Report%20%28In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf)

[2018%20FY\\_Third%20Three%20Months\\_Report%20%28In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Third%20Three%20Months_Report%20%28In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf)

2017-2018 Fiscal Year, 4th Quarterly Report (January to end of March)

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_4th%203%20Month%20Report_%20January%20to%20March_1.pdf)

[2018%20FY\\_4th%203%20Month%20Report\\_%20January%20to%20March\\_1.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_4th%203%20Month%20Report_%20January%20to%20March_1.pdf)

2018 (6 months period) Fiscal Year, 1 Quarterly Report (April to June)

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018%20April%20to%20Septembet\\_%201st%203%20Month%20Budget%20Report\\_%20IYR\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018%20April%20to%20Septembet_%201st%203%20Month%20Budget%20Report_%20IYR_0.pdf)

Comment:

Comparisons are made for aggregated but not categorized revenues in the In-Year Reports, with the original estimates for the period of the current fiscal year and the same period in the previous year.

IYRs are published late so the score must be D.

Peer Reviewer

Opinion: I choose not to review this question

Comments: MOPF server was cracked down and they were not able to back-up some reports. Reports with published dates in August were the ones uploaded after the server issue had been solved. For example: The quarterly progress report on the budget of union agencies for the first three months for FY 2018-19 (October to December) was published on the 08 March 2019. As an evidence, budget department can perhaps provide the request for the approval letter that they submitted to the minister's office of Ministry of Planning and Finance concerning the publication of the in year report. For example: BD normally requests the minister's office to publish the in-year report within the three months after the report has been produced, to be in line with the OECD's and IBP's definition. If this official letter can be considered as an evidence, the answer will be "a". In year reports compare year-to-date revenues with both the original estimate for that period (based on the enacted budget) and the same period in the previous year.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, comparisons are made for revenues presented in the In-Year Reports.

Comments: 2017-2018 Third quarter budget report ending on end of December was uploaded on 12/3/2018 on the www.mof.gov.mm. Unfortunately, www.mof.gov.mm was closed end of 2018 due to the using of the new website www.mopf.gov.mm. Therefore, 2017-2018 FY Third quarter Budget report was re-uploaded on www.mopf.gov.mm in August 2018. 2017-2018 Four quarter budget report ending March 2018 was published on 29/6/2018 <https://www.mopf.gov.mm/my/blog/47/143/1642>

Researcher Response

Score A is chosen as both IYRs (third and fourth quarterly reports of FY 2017-18 and first and second quarterly reports of 2018 six months interval reports) present both comparisons between up-to-date revenues either the original estimate of the period and the same period of the previous year.

74. Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

**GUIDELINES:**

Question 74 asks about three key estimates related to borrowing and debt:

- the amount of net new borrowing so far during the year;
- the central government's total debt burden at that point in the year; and
- the interest payments to-date on the outstanding debt.

*Debt is the accumulated amount of money that the government borrows. The government can borrow from its citizens and banks and businesses within the country (domestic debt) or from creditors outside the country (external debt). External debt is typically owed to private commercial banks, other governments, or international financial institutions such as the World Bank and the International Monetary Fund.*

*Net new borrowing is the additional amount of new borrowing that is required for the budget year to finance expenditures in the budget that exceed available revenues. Net new borrowing adds to the accumulated debt. It is distinct from gross borrowing, which also includes borrowing needed to repay existing debt that matured during the budget year; debt that is replaced (or rolled over) does not add to the total of accumulated debt.*

*Interest payments on the debt (or debt service costs) are typically made at regular intervals, and these payments must be made on a timely basis in order to avoid defaulting on the debt obligation. Interest payments are separate from the repayment of principal, which occurs only when the loan has matured and must be paid back in full.*

*To answer "a," In-Year Reports must present all three estimates of borrowing and debt. For a "b" answer, In-Year Reports must present two of those three estimates. For a "c" answer, IYRs must present one of the three estimates. Answer "d" applies if no information on borrowing and debt is presented in In-Year Reports.*

Answer:

c. Yes, one of the three estimates related to government borrowing and debt are presented.

Source:

2017-2018 and 2018 (six months period) Fiscal Year, In Year Reports, page 1:

2017-2018 Fiscal Year, 1 Quarterly report (April to end of June)

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/09/2017-](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/09/2017-2018%20FY%20First%20Three%20Month%20Budget%20Report%20%28IYR%29.pdf)

[2018%20FY%20First%20Three%20Month%20Budget%20Report%20%28IYR%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/09/2017-2018%20FY%20First%20Three%20Month%20Budget%20Report%20%28IYR%29.pdf)

2017-2018 Fiscal Year, 2 Quarterly report (July to end of September)

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/11/2017-](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/11/2017-2018%20FY%202nd%20Quarter%20_July%20to%20September%28%20In%20Year%20Report%29.pdf)

[2018%20FY%202nd%20Quarter%20\\_July%20to%20September%28%20In%20Year%20Report%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/11/2017-2018%20FY%202nd%20Quarter%20_July%20to%20September%28%20In%20Year%20Report%29.pdf)

2017-2018 Fiscal Year, 3 Quarterly Report (October to end of December)

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Third%20Three%20Months\\_Report%20%28In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Third%20Three%20Months_Report%20%28In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf)

2017-2018 Fiscal Year, 4th Quarterly Report (January to end of March)  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_4th%203%20Month%20Report\\_%20January%20to%20March\\_1.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_4th%203%20Month%20Report_%20January%20to%20March_1.pdf)

2018 (6 months period) Fiscal Year, 1 Quarterly Report (April to June)  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018%20April%20to%20Septembet\\_%201st%203%20Month%20Budget%20Report\\_%20IYR\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018%20April%20to%20Septembet_%201st%203%20Month%20Budget%20Report_%20IYR_0.pdf)

**Comment:**

The amount of debt estimate and year-to-date actual debt for each quarter are presented, along with comparison to the same period in the previous year. However, since the In-Year Reports are considered published late, the only answer we can choose here is "d". The IYRs of FY 2017-2018 were published late.

**Peer Reviewer**

Opinion: I choose not to review this question

Comments: MOPF server was cracked down and they were not able to back-up some reports. Reports with published dates in August were the ones uploaded after the server issue had been solved. For example: The quarterly progress report on the budget of union agencies for the first three months for FY 2018-19 (October to December) was published on the 08 March 2019. As an evidence, budget department can perhaps provide the request for the approval letter that they submitted to the minister's office of Ministry of Planning and Finance concerning the publication of the in year report. For example: BD normally requests the minister's office to publish the in-year report within the three months after the report has been produced, to be in line with the OECD's and IBP's definition. If this official letter can be considered as an evidence, the answer will be "c".

**Government Reviewer**

Opinion: Agree

Comments: 2017-2018 Third quarter budget report ending on end of December was uploaded on 12/3/2018 on the www.mof.gov.mm. Unfortunately, www.mof.gov.mm was closed end of 2018 due to the using of the new website www.mopf.gov.mm. Therefore, 2017-2018 FY Third quarter Budget report was re-uploaded on www.mopf.gov.mm in August 2018. 2017-2018 Four quarter budget report ending March 2018 was published on 29/6/2018 <https://www.mopf.gov.mm/my/blog/47/143/1642>

**IBP Comment**

Based on the reviewer's comments, the IYRs are now scored as publicly available (see Section 1). Page 1 of the report below shows a figure for net new borrowing (debt shown as new borrowing during the year).

[https://www.mopf.gov.mm/sites/default/files/2018%20Six%20Month\\_%202nd%20Quarter\\_July%20to%20September%20\(%20In-Year%20Report\).pdf](https://www.mopf.gov.mm/sites/default/files/2018%20Six%20Month_%202nd%20Quarter_July%20to%20September%20(%20In-Year%20Report).pdf)  
This confirms a C score for this question.

75. Do In-Year Reports present information related to the composition of the total actual debt outstanding?

(The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

**GUIDELINES:**

Question 75 focuses on the composition of government debt, asking whether "core" information related to its composition is presented. These core components include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

*The interest rates affect the amount of interest that must be paid to creditors. The maturity profile indicates the final payment date of the loan, at which point the principal (and all remaining interest) is due to be paid; government borrowing typically includes a mix of short-term and long-term debt. As discussed in Question 74, domestic debt is held by a country's citizens and banks and businesses, while external debt is held by foreigners. These factors related to the composition of the debt give an indication of the potential vulnerability of the country's debt position, and ultimately whether the cost of servicing the accumulated debt is affordable.*

*Beyond these core elements, a government may also provide additional information related to the composition of its debt, including for instance: whether interest rates are fixed or variable; whether debt is callable; the currency of the debt; a profile of the creditors (bilateral institutions, multilateral institutions, commercial banks, Central Bank, etc.); an analysis of the risk associated with the debt; and where appropriate, what the debt is being used to finance.*

*To answer "a," In-Year Reports must present all of the core information related to the composition of government debt to-date as well as some additional information beyond the core elements. To answer "b," In-Year Reports must present all of the core components noted above. Answer "b" is also accepted if one of the core elements is not presented but additional information beyond the core elements is presented. A "c" answer applies if some information related to the composition of government debt is presented, but some of the core pieces of information are not included. Answer "d" applies if no information is presented on the composition of the debt outstanding in In-Year Reports.*

Answer:

d. No, information related to composition of total actual debt outstanding is not presented.

Source:

2017-2018 and 2018 (six months period) Fiscal Year, In Year Reports, page 1:

2017-2018 Fiscal Year, 1 Quarterly report (April to end of June)

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/09/2017-2018%20FY%20First%20Three%20Month%20Budget%20Report%20%28IYR%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/09/2017-2018%20FY%20First%20Three%20Month%20Budget%20Report%20%28IYR%29.pdf)

2017-2018 Fiscal Year, 2 Quarterly report (July to end of September)

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2017/11/2017-2018%20FY%202%20nd%20Quarter%20\\_July%20to%20September%28%20In%20Year%20Report%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2017/11/2017-2018%20FY%202%20nd%20Quarter%20_July%20to%20September%28%20In%20Year%20Report%29.pdf)

2017-2018 Fiscal Year, 3 Quarterly Report (October to end of December)

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Third%20Three%20Months\\_Report%20%28In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Third%20Three%20Months_Report%20%28In%20Year%20Report%29%20part%201%20%28Page%201-45%29.pdf)

2017-2018 Fiscal Year, 4th Quarterly Report (January to end of March)

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_4th%203%20Month%20Report\\_%20January%20to%20March\\_1.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_4th%203%20Month%20Report_%20January%20to%20March_1.pdf)

2018 (6 months period) Fiscal Year, 1 Quarterly Report (April to June)

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018%20April%20to%20Septembet\\_%201st%203%20Month%20Budget%20Report\\_%20IYR\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018%20April%20to%20Septembet_%201st%203%20Month%20Budget%20Report_%20IYR_0.pdf)

Comment:

Information related to composition of total actual debt outstanding is not present in the In-Year Report of 2017-2018 and 2018 (six months period) Fiscal Years though debts for executive branch: ministries and departments, debts of state owned economic enterprises undertaken both with union funds and outside union funds are presented for each quarterly reports. The IYRs of FY 2017-2018 were published late.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IBP Comment

This question was reassessed as the IYRs were assessed as publicly available in Section 1 following feedback from the government reviewer. However, as the information is not available, the score remains D.

76. Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

**GUIDELINES:**

*Question 76 asks whether the Mid-Year Review includes an updated macroeconomic forecast for the budget year, and provides an explanation of the update.*

*Refer to Question 15 for the components of the macroeconomic forecast presented in the Executive's Budget Proposal.*

*To answer "a," the Mid-Year Review must include an updated macroeconomic forecast and explain all of the differences between the initial forecast presented in the Executive's Budget Proposal and the updated forecast. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the macroeconomic forecast must be updated, but only some of the differences between the initial and updated forecasts are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes an updated macroeconomic forecast, but does not provide an explanation for the revisions. A "d" response applies if the macroeconomic forecast has not been updated.*

Answer:

c. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

Source:

2017-2018 Fiscal Year, Mid Year Review, Budget Forecast at the end of the Fiscal Year, page 5:

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Mid%20Year%20Review.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Mid%20Year%20Review.pdf)

Comment:

The Mid-Year Review of 2017-2018 Fiscal Year presents the updated macroeconomic forecast, supplementary budget, loan estimates at the end of the fiscal year, estimate budget at the end of the fiscal year and explanation of the differences between the original and updated forecasts as well. However, since the Mid-Year Review was published late, the only answer that can be chosen here is "d".

#### Peer Reviewer

Opinion: I choose not to review this question

Comments: MOPF server was cracked down and they were not able to back-up some reports. Reports with published dates in August were the ones uploaded after the server issue had been solved. For example: The quarterly progress report on the budget of union agencies for the first three months for FY 2018-19 (October to December) was published on the 08 March 2019. As an evidence, budget department can perhaps provide the request for the approval letter that they submitted to the minister's office of Ministry of Planning and Finance concerning the publication of the in year report. For example: BD normally requests the minister's office to publish the in-year report within the three months after the report has been produced, to be in line with the OECD's and IBP's definition. If this official letter can be considered as an evidence, the answer will be "a".

#### Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

Comments: The Mid Year Review for the 2017-2018 Fiscal Year was uploaded on 22/12/2017 on the [www.mof.gov.mm](http://www.mof.gov.mm). the link to the Mid Year Review was <http://www.mof.gov.mm/sites/default/files/2017-2018%20FY%20Mid%20Year%20Review.pdf>. Unfortunately, [www.mof.gov.mm](http://www.mof.gov.mm) was closed end of 2018 due to the using of the new website [www.mopf.gov.mm](http://www.mopf.gov.mm). Therefore, 2017-2018 FY Third quarter Budget report was re-uploaded on [www.mopf.gov.mm](http://www.mopf.gov.mm) in 2018.

#### Researcher Response

Answer B is chosen as macroeconomic of the budget underway has been updated and some explanations on tax revenue, loan plan and supplementary budget along with appendix are provided for the difference between the budget estimate and revised budget on page 3 to 7 in the Mid-Year Review of FY 2017-2018.

#### IBP Comment

Based on the confirmation of the researcher, there is nominal GDP which shows the projection for the remainder of the fiscal year on p. 7. Since other information such as interest rates and inflation rates are missing, and there is no explanation of the changes in the macroeconomic forecast (only the other fiscal estimates) the score is revised to C.

77. Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

#### GUIDELINES:

Question 77 asks whether the Mid-Year Review includes updated estimates of expenditure for the budget year, and provides an explanation of the update.

To answer "a," the Mid-Year Review must include updated expenditure estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. The expenditure estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated expenditure estimates, but does not provide an explanation for the revisions. A "d" response applies if the expenditure estimates have not been updated.

#### Answer:

a. Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

#### Source:

2017-2018 Fiscal Year, Mid Year Review, Budget Forecast at the end of the Fiscal Year, page 2, 6, 8-15, 10:

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Mid%20Year%20Review.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Mid%20Year%20Review.pdf)

#### Comment:

Yes, expenditure estimates have been updated. Explanation of estimate budget at the end of the fiscal year and recommendations are presented. However, since the Mid-Year Review was published late, the only answer that can be chosen here is "d".

#### Peer Reviewer

Opinion: I choose not to review this question

Comments: MOPF server was cracked down and they were not able to back-up some reports. Reports with published dates in August were the ones uploaded after the server issue had been solved. For example: The quarterly progress report on the budget of union agencies for the first three months for FY 2018-19 (October to December) was published on the 08 March 2019. As an evidence, budget department can perhaps provide the request for the approval letter that they submitted to the minister's office of Ministry of Planning and Finance concerning the publication of the mid year review. For example: BD normally requests the minister's office to publish the in-year report within the three months after the report has been

produced, to be in line with the OECD's and IBP's definition. If this official letter can be considered as an evidence, the answer will be "a". Otherwise, I agree with the researcher.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

Comments: The Mid Year Review for the 2017-2018 Fiscal Year was uploaded on 22/12/2017 on the [www.mof.gov.mm](http://www.mof.gov.mm). the link to the Mid Year Review was <http://www.mof.gov.mm/sites/default/files/2017-2018%20FY%20Mid%20Year%20Review.pdf>. Unfortunately, [www.mof.gov.mm](http://www.mof.gov.mm) was closed end of 2018 due to the using of the new website [www.mopf.gov.mm](http://www.mopf.gov.mm). Therefore, 2017-2018 FY Third quarter Budget report was re-uploaded on [www.mopf.gov.mm](http://www.mopf.gov.mm) in 2018.

Researcher Response

Answer B is chosen as the Mid-Year Review of FY 2017-18 presents updated expenditures on page 15 and 16 in appendix (D).

IBP Comment

During a cross-country consistency check, IBP is revising this score from B to A based on pages 12-14, Annex (a), (c) and (d) present comparisons of revised estimates of previous year 2016-17 and primary estimates and revised estimates of the original budget year of 2017-18. Since there are additional details of the administrative classification (See Q78), then this question can score A.

78. Does the Mid-Year Review of the budget present expenditure estimates for the budget year underway by any of the three expenditure classifications (by administrative, economic, or functional classification)?

*GUIDELINES:*

*Question 78 asks if expenditure estimates in the Mid-Year Review are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," the Mid-Year Review must present expenditure estimates by all three of the expenditure classifications. To answer "b," expenditure estimates must be presented by two of these three classifications. A "c" answer applies if expenditure estimates are presented by one of the three classifications. Answer "d" applies if expenditure estimates are not presented by any of the three classifications in the Mid-Year Review.*

Answer:

c. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

Source:

2017-2018 Fiscal Year, Mid-Year Review, 2017-2018 Fiscal Year Budget estimates and revised estimates of 2016-2017 2017-2018 Fiscal Year, page 14-15:

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Mid%20Year%20Review.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Mid%20Year%20Review.pdf)

Comment:

The Mid-Year review of 2017-2018 Fiscal Year presents expenditures by administrative unit only. However, since the Mid-Year Review was published late, the only answer that can be chosen here is "d".

Peer Reviewer

Opinion: I choose not to review this question

Comments: MOPF server was cracked down and they were not able to back-up some reports. Reports with published dates in August were the ones uploaded after the server issue had been solved. For example: The quarterly progress report on the budget of union agencies for the first three months for FY 2018-19 (October to December) was published on the 08 March 2019. As an evidence, budget department can perhaps provide the request for the approval letter that they submitted to the minister's office of Ministry of Planning and Finance concerning the publication of the in year report. For example: BD normally requests the minister's office to publish the in-year report within the three months after the report has been produced, to be in line with the OECD's and IBP's definition. If this official letter can be considered as an evidence, the answer will be "c". In year reports compare year-to-date revenues with both the original estimate for that period (based on the enacted budget) and the same period in the previous year.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

Comments: The Mid Year Review for the 2017-2018 Fiscal Year was uploaded on 22/12/2017 on the [www.mof.gov.mm](http://www.mof.gov.mm). the link to the Mid Year Review was <http://www.mof.gov.mm/sites/default/files/2017-2018%20FY%20Mid%20Year%20Review.pdf>. Unfortunately, [www.mof.gov.mm](http://www.mof.gov.mm) was closed end of 2018 due to the using of the new website [www.mopf.gov.mm](http://www.mopf.gov.mm). Therefore, 2017-2018 FY Third quarter Budget report was re-uploaded

on www.mopf.gov.mm in 2018.

Researcher Response

Yes. I agree with government reviewer's proposed answer for choosing answer C as the Mid Year review of FY 2017-2018 expenditure estimates by administration classification only.

78b. Based on the response to Question 78, check the box(es) to identify which expenditure classifications are included in the Mid-Year Review:

Answer:

Administrative classification

Source:

Comment:

Peer Reviewer

Opinion: I choose not to review this question

Comments: MOPF server was cracked down and they were not able to back-up some reports. Reports with published dates in August were the ones uploaded after the server issue had been solved. For example: The quarterly progress report on the budget of union agencies for the first three months for FY 2018-19 (October to December) was published on the 08 March 2019. As an evidence, budget department can perhaps provide the request for the approval letter that they submitted to the minister's office of Ministry of Planning and Finance concerning the publication of the mid year review. For example: BD normally requests the minister's office to publish the in-year report within the three months after the report has been produced, to be in line with the OECD's and IBP's definition. If this official letter can be considered as an evidence, the answer will be "administrative classifications". Otherwise, I agree with the researcher.

Government Reviewer

Opinion: Disagree

Suggested Answer: Administrative Classification

Comments: The Mid Year Review for the 2017-2018 Fiscal Year was uploaded on 22/12/2017 on the www.mof.gov.mm. the link to the Mid Year Review was <http://www.mof.gov.mm/sites/default/files/2017-2018%20FY%20Mid%20Year%20Review.pdf>. Unfortunately, www.mof.gov.mm was closed end of 2018 due to the using of the new website www.mopf.gov.mm. Therefore, 2017-2018 FY Third quarter Budget report was re-uploaded on www.mopf.gov.mm in 2018.

Researcher Response

Administration classification is ticked as the Mid Year Review of FY 2017-2018 was previously uploaded to MoPF's old website on December 22, 2017 that presents administration in terms of expenditure classifications.

79. Does the Mid-Year Review of the budget present expenditure estimates for the budget year underway for individual programs?

GUIDELINES:

Question 79 asks if expenditure estimates in the Mid-Year Review are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.

A note for francophone countries: "Program" level detail is sometimes referred to as *le plan comptable* or *le plan comptable detaillé*. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)

To answer "a," the Mid-Year Review must present expenditures for all individual programs, accounting for all expenditures. To answer "b," the Mid-Year Review must present expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. A "c" answer applies if the Mid-Year Review presents programs that account for less than two-thirds of expenditures. Answer "d" applies if expenditures are not presented by program in the Mid-Year Review.

Answer:

d. No, the Mid-Year Review does not present expenditure estimates by program.

Source:

Mid Year Review of 2017-2018 Fiscal Year, page 14-15: [https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-)

2018%20FY\_Mid%20Year%20Review.pdf

Comment:

Budget estimate and revised estimate of 2017-2018 Fiscal Year of union ministries and departments are presented in Mid Year Review of 2017-2018 Fiscal Year but not by programs. The Mid-Year Review has been published late as it was only available on August 2, 2018.

Peer Reviewer

Opinion: Agree

Comments: MOPF server was cracked down and they were not able to back-up some reports. Reports with published dates in August were the ones uploaded after the server issue had been solved. For example: The quarterly progress report on the budget of union agencies for the first three months for FY 2018-19 (October to December) was published on the 08 March 2019. As an evidence, budget department can perhaps provide the request for the approval letter that they submitted to the minister's office of Ministry of Planning and Finance concerning the publication of the mid year review. For example: BD normally requests the minister's office to publish the in-year report within the three months after the report has been produced, to be in line with the OECD's and IBP's definition. Although the office letter can be considered, the answer will not be changed because BE and RE comparison for FY 2017-18 are classified by agencies and not by programmes.

Government Reviewer

Opinion: Agree

Comments: The Mid Year Review for the 2017-2018 Fiscal Year was uploaded on 22/12/2017 on the www.mof.gov.mm. the link to the Mid Year Review was <http://www.mof.gov.mm/sites/default/files/2017-2018%20FY%20Mid%20Year%20Review.pdf>. Unfortunately, www.mof.gov.mm was closed end of 2018 due to the using of the new website www.mopf.gov.mm. Therefore, 2017-2018 FY Third quarter Budget report was re-uploaded on www.mopf.gov.mm in 2018.

IBP Comment

Thank you to the reviewers. The responses are noted, and the MYR is considered publicly available, however the score does not change as the information is provided only by agency.

80. Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

*GUIDELINES:*

*Question 80 asks whether the Mid-Year Review includes updated estimates of revenue for the budget year, and provides an explanation of the update.*

*To answer "a," the Mid-Year Review must include updated revenue estimates and explain all of the differences between the initial levels presented in the Executive's Budget Proposal (or the Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the revenue estimates must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated revenue estimates, but no explanation for the revisions is provided. A "d" response applies if the revenue estimates have not been updated.*

Answer:

a. Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.

Source:

Mid Year Review of 2017-2018 Fiscal Year, page 3, 12, 13: [https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Mid%20Year%20Review.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Mid%20Year%20Review.pdf)

Comment:

Explanation of increase in revenue from supplementary budget law is presented on page 3 but no other explanation on revenue is provided.

However, as the MYR is published late, the only score we can provide is D.

Peer Reviewer

Opinion: I choose not to review this question

Comments: MOPF server was cracked down and they were not able to back-up some reports. Reports with published dates in August were the ones uploaded after the server issue had been solved. For example: The quarterly progress report on the budget of union agencies for the first three months for FY 2018-19 (October to December) was published on the 08 March 2019. As an evidence, budget department can perhaps provide the request for the approval letter that they submitted to the minister's office of Ministry of Planning and Finance concerning the publication of the mid year review. For example: BD normally requests the minister's office to publish the in-year report within the three months after the report has been produced, to be in line with the OECD's and IBP's definition. If this official letter can be considered as an evidence, the answer will be "c". Otherwise, I agree with the researcher.

Government Reviewer

Opinion: Disagree

Suggested Answer:

c. Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.

Comments: The Mid Year Review for the 2017-2018 Fiscal Year was uploaded on 22/12/2017 on the [www.mof.gov.mm](http://www.mof.gov.mm). the link to the Mid Year Review was <http://www.mof.gov.mm/sites/default/files/2017-2018%20FY%20Mid%20Year%20Review.pdf>. Unfortunately, [www.mof.gov.mm](http://www.mof.gov.mm) was closed end of 2018 due to the using of the new website [www.mopf.gov.mm](http://www.mopf.gov.mm). Therefore, 2017-2018 FY Third quarter Budget report was re-uploaded on [www.mopf.gov.mm](http://www.mopf.gov.mm) in 2018.

Researcher Response

Answer B is chosen as updated revenue estimated is presented on page 11 to 14 in appendix (b) with a brief explanation on page 5 and 7 of FY 2017-18 Mid-Year Review.

IBP Comment

During a cross-country consistency check, the score for this question is revised from B to A, as pages 12-14, Annex (a), (c) and (d) present comparisons of revised estimates of previous year 2016-17 and primary estimates and revised estimates of the original budget year of 2017-18. This includes additional details such as category and individual sources of revenues, as assessed in 81 and 82.

81. Does the Mid-Year Review of the budget present revenue estimates for the budget year underway by category (such as tax and non-tax)?

*GUIDELINES:*

*Question 81 asks whether revenue estimates in the Mid-Year Review are presented by "category"— that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Mid-Year Review must present revenue estimates classified by category.*

Answer:

a. Yes, the Mid-Year Review presents revenue estimates by category.

Source:

Mid Year Review of 2017-2018 Fiscal Year, page 10-11: [https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Mid%20Year%20Review.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Mid%20Year%20Review.pdf)

Comment:

The Mid Year Review presents the revenue by category. However, since the Mid-Year Review was published late, the only answer that can be chosen here is "b".

Peer Reviewer

Opinion: I choose not to review this question

Comments: MOPF server was cracked down and they were not able to back-up some reports. Reports with published dates in August were the ones uploaded after the server issue had been solved. For example: The quarterly progress report on the budget of union agencies for the first three months for FY 2018-19 (October to December) was published on the 08 March 2019. As an evidence, budget department can perhaps provide the request for the approval letter that they submitted to the minister's office of Ministry of Planning and Finance concerning the publication of the mid year review. For example: BD normally requests the minister's office to publish the in-year report within the three months after the report has been produced, to be in line with the OECD's and IBP's definition. If this official letter can be considered as an evidence, the answer will be "a". Otherwise, I agree with the researcher.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Mid-Year Review presents revenue estimates by category.

Comments: The Mid Year Review for the 2017-2018 Fiscal Year was uploaded on 22/12/2017 on the [www.mof.gov.mm](http://www.mof.gov.mm). the link to the Mid Year Review was <http://www.mof.gov.mm/sites/default/files/2017-2018%20FY%20Mid%20Year%20Review.pdf>. Unfortunately, [www.mof.gov.mm](http://www.mof.gov.mm) was closed end of 2018 due to the using of the new website [www.mopf.gov.mm](http://www.mopf.gov.mm). Therefore, 2017-2018 FY Third quarter Budget report was re-uploaded on [www.mopf.gov.mm](http://www.mopf.gov.mm) in 2018. Mid Year Review of 2017-2018 Fiscal Year, page 10-11

Researcher Response

Yes. Answer A is chosen as the Mid-Year Review of FY 2017-18 present the revenue by tax on page 11 and 12 and non-tax on 13 and 14.

82. Does the Mid-Year Review of the budget present individual sources of revenue for the budget year underway?

*GUIDELINES:*

Question 82 asks whether revenue estimates for individual sources of revenue are presented in the Mid-Year Review. The question applies to both tax and non-tax revenue.

To answer "a," the Mid-Year Review must present all sources of revenue individually, accounting for all revenues, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. To answer "b," the Mid-Year Review must present individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. A "c" answer applies if the Mid-Year Review presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" applies if individual sources of revenue are not presented in the Mid-Year Review.

Answer:

a. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

Source:

Mid Year Review of 2017-2018 Fiscal Year, page 10-11: [https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Mid%20Year%20Review.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Mid%20Year%20Review.pdf)

Comment:

Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue. However, since the Mid-Year Review was published late, the only answer that can be chosen here is "d".

Peer Reviewer

Opinion: I choose not to review this question

Comments: MOPF server was cracked down and they were not able to back-up some reports. Reports with published dates in August were the ones uploaded after the server issue had been solved. For example: The quarterly progress report on the budget of union agencies for the first three months for FY 2018-19 (October to December) was published on the 08 March 2019. As an evidence, budget department can perhaps provide the request for the approval letter that they submitted to the minister's office of Ministry of Planning and Finance concerning the publication of the mid year review. For example: BD normally requests the minister's office to publish the in-year report within the three months after the report has been produced, to be in line with the OECD's and IBP's definition. If this official letter can be considered as an evidence, the answer will be "a". Otherwise, I agree with the researcher.

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.

Comments: The Mid Year Review for the 2017-2018 Fiscal Year was uploaded on 22/12/2017 on the [www.mof.gov.mm](http://www.mof.gov.mm). The link to the Mid Year Review was <http://www.mof.gov.mm/sites/default/files/2017-2018%20FY%20Mid%20Year%20Review.pdf>. Unfortunately, [www.mof.gov.mm](http://www.mof.gov.mm) was closed end of 2018 due to the using of the new website [www.mopf.gov.mm](http://www.mopf.gov.mm). Therefore, 2017-2018 FY Third quarter Budget report was re-uploaded on [www.mopf.gov.mm](http://www.mopf.gov.mm) in 2018. Mid Year Review of 2017-2018 Fiscal Year, page 10-11

Researcher Response

Yes. Answer A is chosen as the Mid-Year Review of FY 2017-2018 presents revised estimate of tax revenue on page 11-12 and revenue of ministries and department on page 13 and 14, ([https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Mid%20Year%20Review.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Mid%20Year%20Review.pdf)).

IBP Comment

The researcher's confirms that there are no miscellaneous categories therefore the score is confirmed as A.

83. Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

**GUIDELINES:**

Question 83 asks whether the Mid-Year Review includes updated estimates of borrowing and debt, including its composition, for the budget year, and provides an explanation of the update.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- The amount of net new borrowing required during the budget year;
- The central government's total debt burden at the end of the budget year; and
- The interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Mid-Year Review must include an updated estimates of borrowing and debt, including its composition, and explain all of the differences between the initial estimates presented in the Executive's Budget Proposal (or Enacted Budget) and the updated estimates. The explanation must include at least estimates of all differences; a narrative discussion is desirable but not required if estimates of all the differences are provided. To answer "b," the estimates of borrowing and debt must be updated, but only some of the differences between the initial and updated estimates are explained. The explanation would be more limited, such as only a narrative discussion of the differences or estimates covering only some of the differences. A "c" response applies if the Mid-Year Review includes updated estimates, but no explanation for the revisions is provided. A "d" response applies if the estimates of borrowing and debt have not been updated.

Answer:

b. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

Source:

Mid Year Review of 2017-2018 Fiscal Year, 2017-2018 FY Loan scheme and budget estimate at the end of the fiscal year, page 3, 5, 6:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Mid%20Year%20Review.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Mid%20Year%20Review.pdf)

Comment:

The updated loan is explained on page 3 under 2017-2018 Fiscal Year loan scheme and debts are mentioned under 2017-18 FY Budget Estimate at the end of the Fiscal Year in table. However, since the Mid-Year Review was published late, the only answer that can be chosen here is "d".

Peer Reviewer

Opinion: I choose not to review this question

Comments: MOPF server was cracked down and they were not able to back-up some reports. Reports with published dates in August were the ones uploaded after the server issue had been solved. For example: The quarterly progress report on the budget of union agencies for the first three months for FY 2018-19 (October to December) was published on the 08 March 2019. As an evidence, budget department can perhaps provide the request for the approval letter that they submitted to the minister's office of Ministry of Planning and Finance concerning the publication of the mid year review. For example: BD normally requests the minister's office to publish the in-year report within the three months after the report has been produced, to be in line with the OECD's and IBP's definition. If this official letter can be considered as an evidence, the answer will be "a". Otherwise, I agree with the researcher.

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.

Comments: The Mid Year Review for the 2017-2018 Fiscal Year was uploaded on 22/12/2017 on the [www.mopf.gov.mm](http://www.mopf.gov.mm). the link to the Mid Year Review was <http://www.mopf.gov.mm/sites/default/files/2017-2018%20FY%20Mid%20Year%20Review.pdf>. Unfortunately, [www.mopf.gov.mm](http://www.mopf.gov.mm) was closed end of 2018 due to the using of the new website [www.mopf.gov.mm](http://www.mopf.gov.mm). Therefore, 2017-2018 FY Third quarter Budget report was re-uploaded on [www.mopf.gov.mm](http://www.mopf.gov.mm) in 2018.

Researcher Response

Agree with the GR comment, as the Mid-Year Review of FY 2017-2018 present revised estimate of loan and debt and for the budget underway on page 3, 4,6 and 7 with some explanation but not all ([https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Mid%20Year%20Review.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Mid%20Year%20Review.pdf)).

84. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

**GUIDELINES:**

Question 84 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual expenditures for the year, and whether these estimates are accompanied by a narrative discussion.

To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all expenditures, along with a narrative discussion. Answer "b" if estimates of the differences for all expenditures are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all expenditures, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report

Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.

Source:

2017-2018 Fiscal Year, Year End (April to May) Report, page 1-64:

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY%20\\_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20\\_%20YER.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY%20_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20_%20YER.pdf)

Comment:

Estimate of the differences between the enacted levels and the actual outcome, extent of implementation, for all expenditures are presented and narrative explanation for each sectors are included.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

85. Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

**GUIDELINES:**

*Question 85 asks if expenditure estimates in the Year-End Report are presented by any one of the three expenditure classifications – by administrative, economic, and functional classifications – which were addressed in Questions 1-5 above. Each of the classifications answers a different question: administrative unit indicates who spends the money; functional classification shows for what purpose is the money spent; and economic classification displays what the money is spent on. Unlike classification by administrative unit, which tends to be unique to each country, functional and economic classifications for government budgeting have been developed and standardized by international institutions. Cross-country comparisons are facilitated by adherence to these international classification standards.*

*To answer "a," the Year-End Report must present expenditure estimates by all three of the expenditure classifications. Answer "b" if expenditure estimates are presented by two of these three classifications. Answer "c" if expenditure estimates are presented by one of the three classifications. Answer "d" if expenditure estimates are not presented by any of the three classifications in the Year-End Report.*

Answer:

c. Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.

Source:

2017-2018 Fiscal Year, Year End (April to May) Report, page 1-64:

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY%20\\_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20\\_%20YER.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY%20_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20_%20YER.pdf)

Comment:

The Year-End Report of 2017-2018 Fiscal Year presents expenditure estimates by administrative classification only.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

85b. Based on the response to Question 85, check the box(es) to identify which expenditure classifications are included in the Year-End Report:

Answer:

Administrative classification

Source:

2017-2018 Fiscal Year, Year End (April to May) Report, page 1-64:

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY%20\\_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20\\_%20YER.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY%20_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20_%20YER.pdf)

Comment:

The Year-End Report of 2017-2018 Fiscal Year presents expenditure estimates by administrative classification only.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

86. Does the Year-End Report present expenditure estimates for individual programs?

**GUIDELINES:**

*Question 86 asks if expenditure estimates in the Year-End Report are presented by program. There is no standard definition for the term "program," and the meaning can vary from country to country. However, for the purposes of answering the questionnaire, researchers should understand the term "program" to mean any level of detail below an administrative unit, such as a ministry or department.*

*A note for francophone countries: "Program" level detail is sometimes referred to as le plan comptable or le plan comptable detaillé. (These data are typically coded in the financial management database, following the chart of budgetary accounts, so that they can be organized by administrative and functional classification.)*

*To answer "a," the Year-End Report must present expenditure estimates for all individual programs, accounting for all expenditures. Answer "b" if the Year-End Report presents expenditures for individual programs that when combined account for at least two-thirds of expenditures, but not all expenditures. Answer "c" if the Year-End Report presents programs that account for only less than two-thirds of expenditures. Answer "d" if expenditures are not presented by program in the Year-End Report.*

**Answer:**

d. No, the Year-End Report does not present expenditure estimates by program.

**Source:**

2017-2018 Fiscal Year, Year End (April to May) Report, page 1-64:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY%20\\_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20\\_%20YER.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY%20_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20_%20YER.pdf)

**Comment:**

The Year-End Report presents expenditure estimates by administrative classification only.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

87. Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

**GUIDELINES:**

*Question 87 asks whether the Year-End Report includes estimates of the differences between the enacted levels and actual revenues for the year, and whether these estimates are accompanied by a narrative discussion.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted levels and the actual outcome for all revenues, along with a narrative discussion. Answer "b" if estimates of the differences for all revenues are presented, but a narrative discussion is not included. Answer "c" if estimates of the differences are presented for some, but not all revenues, regardless of whether a narrative discussion is included. Answer "d" if no estimates of the differences are presented in the Year-End Report.*

**Answer:**

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

Source:

2017-2018 Fiscal Year, Year End (April to May) Report, page 7-64:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY%20\\_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20\\_%20YER.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY%20_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20_%20YER.pdf)

Comment:

The Year-End Report of 2017-2018 Fiscal Year presents the revised budget estimate and actual accomplishment in appendixes section with narrative discussion. However, since the Mid-Year Review was published late, the only answer that can be chosen here is "d".

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

Comments: The researcher gave score based on the publication criteria set for mid-term review. Since the Year-End Report for FY 2017-18 included the comparison between the enacted levels and the actual outcomes for all revenue along with a narrative discussion, the answer is given as "a".

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.

Comments: The Year-End Report of 2017-2018 Fiscal Year presents the revised estimate budget and actual accomplishment in appendixes section with narrative discussion.

Researcher Response

Agree with both PR and GR feedback as the Year End Report of FY 2017-2018 presents enacted budget and revised and provisional outcome along with narration.

88. Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

*GUIDELINES:*

*Question 88 asks whether revenue estimates in the Year-End Report are presented by "category" – that is, whether tax and non-tax sources of revenue are shown separately.*

*To answer "a," the Year-End Report must present revenue estimates classified by category.*

Answer:

b. No, the Year-End Report does not present revenue estimates by category.

Source:

2017-2018 Fiscal Year, Year End (April to May) Report, page 7-60:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY%20\\_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20\\_%20YER.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY%20_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20_%20YER.pdf)

Comment:

The Year-End Report of 2017-2018 Fiscal Year does not present revenue estimate by category, only administrative expenditure and SOEs are presented.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

89. Does the Year-End Report present individual sources of revenue?

*GUIDELINES:*

Question 89 asks whether revenue estimates for individual sources of revenue are presented in the Year-End Report. The question applies to both tax and non-tax revenue.

To answer "a," the Year-End Report must present all sources of revenue individually, accounting for all revenue, and "other" or "miscellaneous" revenue must account for three percent or less of all revenue. Answer "b" if the Year-End Report presents individual sources of revenue that when combined account for at least two-thirds of all revenue, but not all revenue. Answer "c" if the Year-End Report presents estimates of individual revenue sources that account for less than two-thirds of revenue. Answer "d" if individual sources of revenue are not presented in the Year-End Report.

Answer:

d. No, the Year-End Report does not present individual sources of revenue.

Source:

2017-2018 Fiscal Year, Year End (April to May) Report, page 7-60:

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY%20_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20_%20YER.pdf)

[2018%20FY%20\\_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20\\_%20YER.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY%20_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20_%20YER.pdf)

Comment:

The Year-End Report does not present individual sources of revenue. It only presents sources of revenue of administrative (ministries/organizations) level.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

90. Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

**GUIDELINES:**

Question 90 asks whether the Year-End Report includes estimates of the differences between the original estimates and the actual outcome for the fiscal year for borrowing and debt, including its composition, and whether these estimates are accompanied by a narrative discussion.

Refer to Question 13 for details on estimates in the Executive's Budget Proposal of borrowing and debt. Key estimates related to borrowing and debt include:

- the amount of net new borrowing required during the budget year;
- the central government's total debt burden at the end of the budget year; and
- the interest payments on the outstanding debt for the budget year.

Refer to Question 14 for details on estimates in the Executive's Budget Proposal related to the composition of the debt. Core information related to the composition of government debt include:

- interest rates on the debt;
- maturity profile of the debt; and
- whether the debt is domestic or external.

To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of borrowing and debt for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.

Answer:

d. No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.

Source:

2017-2018 Fiscal Year, Year End (April to May) Report, page 1-6:

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY%20_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20_%20YER.pdf)

[2018%20FY%20\\_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20\\_%20YER.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY%20_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20_%20YER.pdf)

Comment:

The Year-End Report presents only the revised budget estimate and the actual outcome at the end of the year.

Peer Reviewer

Opinion: Agree

Comments: he Year-End report for FY 2017-18 presents the revised budget estimate and actual outcome at the end of the year on page 1 to 6 and brief explanation on page 13, 23, 24 and 25. However, core information are not presented.

Government Reviewer

Opinion: Agree

90b. Based on the response to Question 90, check the box(es) to identify which estimates of government borrowing and debt, including its composition, have the differences between the original forecast and the actual outcome for the year presented in the Year-End Report:

Answer:

Information beyond the core elements:

Source:

2017-2018 Fiscal Year, Year End (April to May) Report, page 1-6:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY%20Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20\\_%20YER.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY%20Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20_%20YER.pdf)

Comment:

The Year-End Report presents only the revised budget estimate and the actual outcome at the end of the year.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

91. Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

**GUIDELINES:**

*Question 91 asks whether the Year-End Report includes estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 15 for the components of the macroeconomic forecast in the Executive's Budget Proposal. Core components include estimates of the nominal GDP level, inflation rate, real GDP growth, and interest rates, although the importance of other macroeconomic assumptions, such as the price of oil, can vary from country to country.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

Answer:

d. No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.

Source:

2017-2018 Fiscal Year, Year End (April to May) Report, page 63-64:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY%20Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20\\_%20YER.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY%20Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20_%20YER.pdf)

Comment:

Estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are not presented, but differences between the revised estimate and the actual outcome for that year are presented with brief explanation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

91b. Based on the response to Question 91, check the box(es) to identify which elements of the macroeconomic forecast have the differences between the original forecast and the outcome for the year presented in the Year-End Report:

Answer:

None of the above

Source:

2017-2018 Fiscal Year, Year End (April to May) Report, page 63-64:

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY%20_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20_%20YER.pdf)

[2018%20FY%20\\_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20\\_%20YER.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY%20_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20_%20YER.pdf)

Comment:

Estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are not presented, but differences between the revised estimate and the actual outcome for that year are presented with brief explanation.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

92. Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

*GUIDELINES:*

*Question 92 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 49 for the nonfinancial data on inputs included in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

Answer:

d. No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.

Source:

2017-2018 Fiscal Year, Year End (April to May) Report, Revenue and Expenditure of Union Organizations (Summary), page 7-62:

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY%20_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20_%20YER.pdf)

[2018%20FY%20\\_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20\\_%20YER.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY%20_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20_%20YER.pdf)

Comment:

The Year-End Report of 2017-2018 Fiscal Year presents only the administrative expenditure only but no non financial data is provided.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

93. Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

**GUIDELINES:**

*Question 93 asks whether the Year-End Report includes estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion. Nonfinancial data on results can include data on both outputs and outcomes, but not on inputs (which are addressed in Question 92).*

*Refer to Question 50 for the nonfinancial data on results included in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

**Answer:**

d. No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.

**Source:**

2017-2018 Fiscal Year, Year End (April to May) Report, Revenue and Expenditure of Union Organizations (Summary), page 7-62:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY%20\\_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20\\_%20YER.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY%20_Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20_%20YER.pdf)

**Comment:**

The Year-End Report of 2017-2018 Fiscal Year presents only the administrative expenditure only but no non financial data is provided.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

94. Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

**GUIDELINES:**

*Question 94 asks whether the Year-End Report includes estimates of the differences between the enacted level of funds for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 52 for assistance to the most impoverished populations in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must present estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between the enacted level for all policies that are intended to benefit the country's most impoverished populations and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit the country's most impoverished populations and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented.*

**Answer:**

d. No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished

populations and the actual outcome are not presented.

Source:

2017-2018 Fiscal Year, Year End (April to May) Report:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY%20Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20\\_%20YER.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY%20Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20_%20YER.pdf)

Comment:

No information is provided on the enacted level of funds for policies that would directly benefit the country's most impoverished populations and the actual outcome.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

95. Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

*GUIDELINES:*

*Question 95 asks whether the Year-End Report presents estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome for the year, and whether these estimates are accompanied by a narrative discussion.*

*Refer to Question 33 for estimates of extra-budgetary funds in the Executive's Budget Proposal.*

*To answer "a," the Year-End Report must include estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, including a narrative discussion. Answer "b" if the Year-End Report presents estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome, but does not include a narrative discussion. Answer "c" if estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented, regardless of whether a narrative discussion is included. A "d" response applies if estimates of the differences are not presented*

Answer:

c. Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.

Source:

2017-2018 Fiscal Year, Year End (April to May) Report, Temporary actual revenue and expenditure of Ministries and Department undertaken outside the Union Fund, 26, 27, 28, 29, 30:

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY%20Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20\\_%20YER.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY%20Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20_%20YER.pdf)

2017-2018 Fiscal Year, Executive Budget Proposal, Chapter 4, Ministries and Departments undertaken outside of the Union Fund, page 61,62, 80,81:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY%20\\_Budget%20and%20Budget%20Bill.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY%20_Budget%20and%20Budget%20Bill.pdf)

2017-2018 Fiscal Year, Minister of Planning and Finance speech, Prioritized sectors, page 8:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2018-2019%20FY\\_MOPF%20Minister%20Budget%20Speech.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2018-2019%20FY_MOPF%20Minister%20Budget%20Speech.pdf)

Comment:

Estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome are presented. In the speech of the Minister of Planning and Finance Ministry, a supporting document of Executive Budget Proposal, it was briefly mentioned as prioritized sectors.

Peer Reviewer

Opinion: Agree

Comments: There is a narrative discussion on the difference between the original estimates and actual outcomes of extra-budgetary units in the Year-End report. (Page 29 and 30)

Government Reviewer

Opinion: Agree

Researcher Response

Yes. The researcher agrees with both PR and GR responses as the FY 2017-2018 Year End Report provides not only revised estimate and provisional actual, and narration as well for the budget year.

IBP Comment

During an IBP cross-country consistency check, this score is revised from A to C, based on the confirmation that extra-budgetary funds are presented all altogether, not by each with narrative on revenues and expenditures of both current and capital with appendix (c) on page 26-30 on pdf. Since this information is required for each individual EBF to score an A or B, and the information is reported for all the EBFs together, then this indicator scores a C.

96. Is a financial statement included as part of the Year-End Report or released as a separate report?

**GUIDELINES:**

*Question 96 asks whether a financial statement is included as part of the Year-End Report, or whether it is released as a separate report. The financial statement can include some or all of the following elements: a cash flow statement, an operating statement, a balance sheet, and notes on accounting. For purposes of responding to this question, the financial statement in question does not need to be audited. For an example of a financial statement, see the document "Financial Statements of the Government of New Zealand 2013" (<https://treasury.govt.nz/sites/default/files/2013-10/fsgnz-year-jun13.pdf>)*

*To answer "a," a financial statement must either be included in the Year-End Report or must be released as a separate report. Answer "a" applies if a financial statement is released as a separate report, even if the Year-End Report is not publicly available. Answer "b" applies if no financial statement is released either as part of the Year-End Report or as a separate report.*

**Answer:**

b. No, a financial statement is neither part of the Year-End Report nor released as a separate report.

**Source:**

2017-2018 Fiscal Year, Year End (April to May) Report:  
[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY%20Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20%20YER.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY%20Year%20End%20Budget%20Report%20%28%20April%20to%20March%29%20%20YER.pdf)

**Comment:**

Financial statement for the 2017-2018 Fiscal Year is neither part of the Year-End Report nor released as a separate report.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

97. What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

**GUIDELINES:**

*Question 97 asks about the types of audits conducted by the Supreme Audit Institution (SAI). There are three basic types of audits:*

- *Financial audits are intended to determine if an entity's financial information is accurate (free from errors or fraud) and presented in accordance with the applicable financial reporting and regulatory framework. See ISSAI 200 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more detail.*
- *Compliance audits look at the extent to which the relevant regulations and procedures have been followed. See ISSAI 400 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details.*
- *Performance audits assess whether activities are adhering to the principles of economy, efficiency, and effectiveness. See ISSAI 300 (<http://www.issai.org/issai-framework/3-fundamental-auditing-principles.htm>) for more details. ≈*

*Financial and compliance audits are more common than performance audits, which usually occur only once a performance framework has been agreed upon. In some countries, the SAI's mandate limits the type of audit it can conduct.*

*To answer "a," the SAI must have conducted all three types of audit – financial, compliance, and performance – and made all of them available to the public. A "b" response applies if the SAI has conducted two of the three audit types, and a "c" applies if it has conducted only one type of audit. Answers "b" and "c" may be selected even if the Audit Report is not publicly available, as long as the SAI has conducted compliance or performance audits and made them available to the public. A "d" response applies if the SAI has not conducted any of the three types of audits, or has not made them available to the public.*

**Answer:**

d. The SAI has not conducted any of the three types of audits, or has not made them available to the public.

Source:

Second Pyidaungsu Hluttaw's ninth regular session holds 19th-day meeting  
<http://www.globalnewlightofmyanmar.com/second-pyidaungsu-hluttaws-ninth-regular-session-holds-19th-day-meeting/>

Comment:

The office of Auditor General has carried out financial audit of 2016-2017 Fiscal Year but it was not made publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

98. What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

*GUIDELINES:*

*Question 98 focuses on the coverage of audits by the Supreme Audit Institution (SAI), asking what percentage of expenditures within the SAI's mandate has been audited.*

*The SAI's mandate is typically defined in statute. Only expenditures related to budgetary central government (ministries, departments, and agencies) that are within the SAI's mandate should be considered for this question. (Question 99 addresses audits of extra-budgetary funds.) Further, the question does not apply to "secret programs" (for example, security-related expenditures that are confidential). Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.*

*Only the Audit Report identified in Section 1 should be used to answer this question. Financial audits and compliance audits, or a hybrid of the two, can be taken into account to answer this question. Performance audits should not be considered for this question.*

*To answer "a," all expenditures within the SAI's mandate must be audited. A "b" response applies if at least two-thirds, but not all, expenditures within the SAI's mandate have been audited. A "c" response is appropriate when less than two-thirds of expenditures within the SAI's mandate have been audited. A "d" response applies when no expenditures have been audited.*

Answer:

d. No expenditures have been audited.

Source:

The Law Amending the Auditor General of the Union Law, 2018, The Duties of Auditor General of the Union, page 1, 2, 3:  
<https://www.oagmac.gov.mm/sites/default/files/UAG%20Law%20e2018.pdf>

Second Pyidaungsu Hluttaw's ninth regular session holds 19th-day meeting, Union level officials respond to discussion on Joint Public Accounts Committee Report No. (7/2018):  
<http://www.globalnewlightofmyanmar.com/second-pyidaungsu-hluttaws-ninth-regular-session-holds-19th-day-meeting/>

Comment:

It is left unknown to the public the extent of expenditures within the Auditor General of the Union has audited.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

b. Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.

Comments: Audit coverage - 80 percent of central government. OAD does not publish audit reports. However, Joint Public Account Committee of Pyidaungsu Hluttaw publishes their comments on audit findings submitted by the OAG. Comments on the audit findings for FY 2016-17 submitted by Auditor General, report number 7/2018 <https://pyidaungsu.hluttaw.mm/index.php/reports/1520-reportjpac20820181>  
<https://pyidaungsu.hluttaw.mm/index.php/reports/1521-reportjpac20820182> <https://pyidaungsu.hluttaw.mm/index.php/reports/1522-reportjpac20820183>

Government Reviewer

Opinion: Agree

IBP Comment

The Peer Reviewer's comment is noted and useful. However, since this question asks about the coverage of the audit report, and the audit report is not available, then this question is scored as 'D'.

99. What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

**GUIDELINES:**

*Question 99 focuses on audits of extra-budgetary funds, asking what percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited. These funds, although technically outside the budget, are governmental in nature and thus should be subject to the same audit requirement as other government programs.*

*The SAI's mandate is typically defined in statute. Only expenditures related to extra-budgetary funds within the SAI's mandate should be considered for this question. (Question 98 addresses audits of budgetary central government.) Further, if the mandate gives the SAI the authority to outsource some audits, then those audits count for purposes of this question.*

*To answer "a," all extra-budgetary funds within the SAI's mandate must be audited. A "b" response applies if extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "c" response applies if extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited. A "d" response applies if extra-budgetary funds have not been audited.*

**Answer:**

d. No extra-budgetary funds have been audited.

**Source:**

The Law Amending the Auditor General of the Union Law, 2018, The Duties of Auditor General of the Union, page 1, 2, 3:  
<https://www.oagmac.gov.mm/sites/default/files/UAG%20Law%20e2018.pdf>

Second Pyidaungsu Hluttaw's ninth regular session holds 19th-day meeting, Union level officials respond to discussion on Joint Public Accounts Committee Report No. (7/2018):  
<http://www.globalnewlightofmyanmar.com/second-pyidaungsu-hluttaws-ninth-regular-session-holds-19th-day-meeting/>

**Comment:**

It is left unknown to the public the extent of expenditures within the Auditor General of the Union has audited.

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

b. Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.

Comments: OAD does not publish audit reports. However, Joint Public Account Committee of Pyidaungsu Hluttaw publishes their comments on audit findings submitted by the OAG. Comments on the audit findings for FY 2016-17 submitted by Auditor General, report number 7/2018  
<https://pyidaungsu.hluttaw.mm/index.php/reports/1521-reportjpac20820182> OAG audited extra-budgetary units. Myanmar Port Authority (Page 68-78) Myanmar Shipyards (Page 78-83) Myanmar Airways (Page 78-85) Yangon Electricity Supply Corporation and Mandalay Electricity Supply Corporation (177-192) The answer is "b".

**Government Reviewer**

Opinion: Agree

**IBP Comment**

The Peer Reviewer's comment is noted and useful. However, since this question asks about the coverage of the audit report of extra-budgetary funds, and the audit report is not available, then this question is scored as 'D'.

100. Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

**GUIDELINES:**

*Question 100 asks whether the annual Audit Report includes an executive summary. Only the Audit Report identified in Section 1 should be used to answer this question. The Audit Report can be a fairly technical document, and an executive summary of the report's findings can help make it more accessible to the media and the public.*

*To answer "a," the Audit Report must include at least one executive summary summarizing the report's content. Answer "b" applies if the Audit Report does not include an executive summary, or the Audit Report is not made publicly available.*

**Answer:**

b. No, the annual Audit Report(s) does not include an executive summary.

Source:

Second Pyidaungsu Hluttaw's ninth regular session holds 19th-day meeting, Union level officials respond to discussion on Joint Public Accounts Committee Report No. (7/2018):  
<http://www.globalnewlightofmyanmar.com/second-pyidaungsu-hluttaws-ninth-regular-session-holds-19th-day-meeting/>

Comment:

No data is available to the public except Union level officials' discussion in the state-run newspaper on the Joint Public Account Committee Report on the Union Auditor General audit report for fiscal year 2016-2017.

Peer Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.

Comments: OAD does not publish audit reports. However, Joint Public Account Committee of Pyidaungsu Hluttaw publishes their comments on audit findings submitted by the OAG. Comments on the audit findings for FY 2016-17 submitted by Auditor General, report number 7/2018 <https://pyidaungsu.hluttaw.mm/index.php/reports/1520-reportjpac20820181> <https://pyidaungsu.hluttaw.mm/index.php/reports/1521-reportjpac20820182> <https://pyidaungsu.hluttaw.mm/index.php/reports/1522-reportjpac20820183> Audit report includes one or more executive summaries summarizing the reports' content. (Page 1-33) The answer is "a".

Government Reviewer

Opinion: Agree

IBP Comment

The Peer Reviewer's comment is noted and useful. However, since this question asks about the information in the Audit Report, which is not publicly available, the answer here must be B.

101. Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

**GUIDELINES:**

*Question 101 asks whether the executive reports to the public on the steps it has taken to address audit recommendations made by the Supreme Audit Institution (SAI). The ultimate purpose of audits is to verify that the budget was executed in a manner consistent with existing law, and to hold the government accountable for this execution and its future improvement. The extent to which audits achieve the latter depends on whether there is adequate and timely follow-up on the recommendations provided in the SAI's audit reports.*

*To answer "a," the executive must report publicly on the steps it has taken to address all audit findings. A "b" response applies if the executive reports publicly on the steps it has taken to address most, but not all, audit findings. A "c" response applies if the executive reports publicly on the steps it has taken to address only some audit findings. As long as the executive reports publicly on the steps it has taken to address audit finding, answer "a," "b," or "c" may be selected, even if the Audit Report is not made publicly available. A "d" response applies if the executive does not report at all on its steps to address audit findings.*

Answer:

d. No, the executive does not report on steps it has taken to address audit findings.

Source:

Second Pyidaungsu Hluttaw's ninth regular session holds 19th-day meeting, Union level officials respond to discussion on Joint Public Accounts Committee Report No. (7/2018):  
<http://www.globalnewlightofmyanmar.com/second-pyidaungsu-hluttaws-ninth-regular-session-holds-19th-day-meeting/>

Comment:

No data is available to the public except Union level officials' discussion in the state-run newspaper on the Joint Public Account Committee Report on the Union Auditor General audit report for fiscal year 2016-2017, nor the executive made available a report to the public which steps has been taken in addressing audit recommendations or findings that indicate a need for remedial action.

Peer Reviewer

Opinion: Agree

Comments: Audit coverage - 80 percent of central government. OAD does not publish audit reports. However, Joint Public Account Committee of Pyidaungsu Hluttaw publishes their comments on audit findings submitted by the OAG. Comments on the audit findings for FY 2016-17 submitted by Auditor General, report number 7/2018 <https://pyidaungsu.hluttaw.mm/index.php/reports/1520-reportjpac20820181> <https://pyidaungsu.hluttaw.mm/index.php/reports/1521-reportjpac20820182> <https://pyidaungsu.hluttaw.mm/index.php/reports/1522-reportjpac20820183> Although steps to be taken in response to audit findings that indicate a need for remedial actions are mentioned in the report uploaded by Joint Public Account Committee, since it is not published by the executive, this does not meet the requirement, the answer is "d".

Government Reviewer

Opinion: Agree

102. Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

**GUIDELINES:**

Question 102 asks whether the Supreme Audit Institution (SAI) or the legislature track actions by the executive to address audit recommendations. After audit results and recommendations are discussed and validated by the legislature, the executive is normally asked to take certain actions to address the audit findings. For accountability purposes, the public needs to be informed about the status of those actions, and steps the executive has taken to address audit recommendations. In addition to the executive reporting on its actions (see Question 101), the SAI and legislature – as the key oversight institutions – have a responsibility to keep the public informed by tracking the executive’s progress in addressing audit recommendations.

To answer “a,” the SAI or legislature must report publicly on what steps the executive has taken to address all audit findings. A “b” response applies if the SAI or legislature reports publicly on what steps the executive has taken to address most, but not all, audit findings. A “c” response applies if the SAI or legislature reports publicly on what steps the executive has taken to address only some audit findings. As long as the SAI or legislature reports publicly on the steps the executive has taken, answer “a,” “b,” or “c” may be selected, even if the Audit Report is not made publicly available. A “d” response applies if neither the SAI nor the legislature reports on the executive’s steps to address audit findings.

**Answer:**

a. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

**Source:**

Second Pyidaungsu Hluttaw’s ninth regular session holds 19th-day meeting, Union level officials respond to discussion on Joint Public Accounts Committee Report No. (7/2018):  
<http://www.globalnewlightofmyanmar.com/second-pyidaungsu-hluttaws-ninth-regular-session-holds-19th-day-meeting/>

**Comment:**

Neither the Auditor General of the Union nor the legislature reports on steps the executive has taken to address audit recommendations.

**Peer Reviewer**

Opinion: Disagree

Suggested Answer:

a. Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.

Comments: OAD does not publish audit reports. However, Joint Public Account Committee of Pyidaungsu Hluttaw publishes their comments on audit findings submitted by the OAG. Report on the comments on audit findings by OAG and explanations by government agencies is available on Pyidaungsu Hluttaw’s website. Comments on the audit findings for FY 2016-17 submitted by Auditor General, report number 7/2018  
<https://pyidaungsu.hluttaw.mm/index.php/reports/1520-reportjpac20820181> <https://pyidaungsu.hluttaw.mm/index.php/reports/1521-reportjpac20820182> <https://pyidaungsu.hluttaw.mm/index.php/reports/1522-reportjpac20820183> Legislature release to the public a report that tracks actions taken by the executive to address audit recommendations. The answer is “a”.

**Government Reviewer**

Opinion: Agree

**Researcher Response**

Answer A is chosen because the legislature branch released a series of reports regarding findings and comments on FY 2016-17 audit report by the Office of Auditor General.

103. Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

**GUIDELINES:**

Question 103 examines whether an Independent Fiscal Institution (IFI) exists that contributes budget analyses to the budget formulation and/or approval process. According to the Principles for Independent Fiscal Institutions, adopted by the OECD Council in 2014, “independent fiscal institutions are publicly funded, independent bodies under the statutory authority of the executive or the legislature which provide non-partisan oversight and analysis of, and in some cases advice on, fiscal policy and performance”, and with “a forward-looking ex ante diagnostic task”. In practice, they come in two main forms:

- Parliamentary budget offices (also known as PBOs) such as the Congressional Budget Office in the United States (<https://www.cbo.gov/>), the Parliamentary Budget Office in South Africa (<https://www.parliament.gov.za/parliamentary-budget-office>), and the Center for Public Finance Studies in Mexico (Centro de Estudios de las Finanzas Públicas, <http://www.cefp.gob.mx/>); or
- Fiscal councils such as the Office for Budget Responsibility in the United Kingdom (<https://obr.uk/>), the Fiscal Policy Council in Sweden

(Finanspolitiska Rådet, <http://www.finanspolitiskaradet.com/>), and the High Council for Public Finances in France (Haut Conseil des finances publiques, <https://www.hcfp.fr/>).

For more information, see von Trapp et al. 'Principles for Independent Fiscal Institutions and Case Studies', *OECD Journal on Budgeting* 15:2 (special issue, 2016), <https://doi.org/10.1787/budget-15-5jm2795tv625>.

To answer "a," there must be an IFI, and its independence must be set in law. In addition, it must have sufficient staffing and resources, including funding, to carry out its tasks. Answer "b" applies if an IFI exists, but either its independence is not set in law or its staffing and resources are insufficient to carry out its tasks. Answer "c" applies if an IFI exists, but its independence is not set in law and it lacks sufficient staffing and resources. Answer "d" applies if no IFI exists.

If the answer is "a," "b," or "c," please specify in the comments the name and type of IFI that exists (e.g., parliamentary budget office or fiscal council). If the answer is "a" or "b," identify the law that guarantees its independence, and provide evidence in support of the assessment of the adequacy of its staffing and resources. This can include the IFI's total budget allocation over recent years, any press reports that discuss perceived funding shortfalls, assessments by international organizations, and/or information from interviews with staff of the IFI.

Answer:

d. No, there is no IFI.

Source:

Joint Public Account Committee

<https://pyidaungsu.hluttaw.mm/committees/public-budget-combine-comitt>

Financial Commission

<http://www.president-office.gov.mm/en/?q=briefing-room/notifications/2016/04/06/id-6210>

Comment:

Myanmar does not have Independent Fiscal Institution (IFI). Myanmar, however, has joint public account committee and financial commission. Joint public account committee has assessed the auditor the Office of the Union Auditor General audit report and submitted the report to Pyidaungsu Hluttaw.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

104. Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

**GUIDELINES:**

*Question 104 assesses whether an Independent Fiscal Institution (IFI) has a role in producing the macroeconomic forecast (e.g., GDP growth, inflation, interest rates, etc.) and/or the fiscal forecast (revenues, expenditure, deficits, and debt), and if so, what kind of role it has. Macroeconomic and/or fiscal forecasting is a typical core function across IFIs, but their role in forecasting takes several forms (von Trapp et al. 2016, p. 17 and Table 2). Some IFIs produce just a macroeconomic forecast, while others produce a complete fiscal forecast (which also typically requires an underlying macroeconomic forecast). In some cases, the fiscal forecast reflects continuation of current budget policies; such forecasts can be used by the legislature, the media, or the public to assess the projections in the executive's budget reflecting the government's policy proposals.*

*Some IFIs produce the official macroeconomic and fiscal forecasts used in the executive's budget. In other cases, IFIs do not prepare their own independent forecasts, but rather produce an assessment of the official estimates, or provide an opinion on, or endorsement of, the government's forecasts. Some others have no role at all in forecasting.*

*To answer "a", there must be an IFI that publishes both its own macroeconomic AND fiscal forecasts. Answer "b" applies if an IFI publishes its own macroeconomic OR fiscal forecast (but not both). Answer "c" applies if the IFI does not publish a macroeconomic or fiscal forecast, but rather publishes an assessment of the official forecasts produced by the executive and used in the budget. Choose option "d" if there is no IFI; or if there is an IFI that neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts for the budget.*

*Macroeconomic forecasts may include indicators relating to economic output and economic growth, inflation, and the labor market, amongst others. Fiscal forecasts may include estimates of revenues, expenditures, the budget balance, and debt. If the answer is "a" or "b," please specify which indicators and estimates are included in the forecasts and whether the forecast is used by government as the official forecast. If the answer is "c," please describe the nature and depth of the assessment (e.g., the length of the commentary, or whether it covers both economic and fiscal issues).*

Answer:

d. No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.

Source:

Myanmar adopted medium term fiscal framework and produced it for internal use only which presents a three year perspective of macroeconomic and revenue projections.

Budget monitoring and oversight system in Myanmar, Plans and Planning Process, page 7: <https://asiafoundation.org/publication/budget-monitoring-oversight-system-myanmar/>

Comment:

Myanmar does not have independent fiscal institution. Joint Public Account Committee is formed with parliamentarians from both upper and lower house. The medium term fiscal framework is developed by planning department.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Comments: The Medium term fiscal framework is developed by Budget Department and Planning Department under the Ministry of Planning and Finance.

105. Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

*GUIDELINES:*

*Question 105 assesses whether an Independent Fiscal Institution (IFI) has a costing function that involves assessing the budgetary implications of new policy proposals for both revenues and expenditures, and if so, what kind of role it has. Many IFIs have a costing role, but with substantial diversity in the nature and extent of this work (von Trapp et al 2016, pp. 17-18 and Table 2). Some assess virtually all new policy proposals, while others cost only a selection of new policy proposals. Others only publish opinions on, or scrutinize the costings of, budget measures produced by the executive.*

*To answer "a," the IFI must publish its own costings of all (or virtually all) new policy proposals. Answer "b" applies if the IFI publishes its own costings, but only for major new policy proposals – for instance, only those proposals that cost or save above a certain amount. Answer "c" applies if the IFI publishes its own costings, but only on a limited number of proposals. This could occur, for instance, if the IFI lacked the capacity to assess proposals dealing with certain sectors. Instead of producing a cost estimate, it can also publish an assessment of the estimates produced by the executive. Answer "d" applies if there is no IFI; or if the IFI does not publish its own costings of new policy proposals or provide an assessment of the official costings of new policy proposals.*

Answer:

d. No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.

Source:

Myanmar has joint public account committee formed with members from both upper and lower houses that plays the most important role in examining reports made by office of auditor general and inputs from experts.

Budget monitoring and oversight system in Myanmar, Budget System, page 11:  
<https://asiafoundation.org/publication/budget-monitoring-oversight-system-myanmar/>

Comment:

Myanmar does not have independent fiscal institutions to date.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

106. In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

*GUIDELINES:*

*Question 106 concerns the interaction between two important oversight actors and assesses how frequently the Independent Fiscal Institution (IFI) made high-level inputs to the work of legislative committees. Almost all IFIs interact with the legislature in some form (von Trapp et al 2016, p. 18), but the intensity of the interaction varies. This question assesses this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the*

IFI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the IFI staff member in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). As evidence to support your answer, you can refer to official records of legislative committees, websites and annual reports of the IFI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; and "c" for once or twice. Answer "d" should be selected if the head or a senior staff member of the IFI never took part and testified in hearings of a committee of the legislature, or if there is no IFI.

Answer:

d. Never, or there is no IFI.

Source:

Myanmar does not have independent fiscal institutions.

Comment:

Joint public account committee formed with selective members from Pyidaungsu Hluttaw review the audit report from the office of auditor general of the union.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

107. Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

**GUIDELINES:**

Question 107 asks whether the legislature debates budget policies prior to the tabling of the Executive's Budget Proposal. In general, prior to discussing the Executive's Budget Proposal for the coming year, the legislature should have an opportunity to review the government's broad budget priorities and fiscal parameters. Often times this information is laid out in a Pre-Budget Statement, which the executive presents to the legislature for debate. (See Questions 54-58.)

A number of countries conduct a pre-budget debate in the legislature around six months before the start of the budget year. In some cases, they adopt laws that guide the upcoming budget, for example the Budget Guidelines Law in Brazil and the Spring Fiscal Policy Bill in Sweden. A pre-budget debate can serve two main purposes: 1) to allow the executive to inform the legislature of its fiscal policy intentions by presenting updated reports on its annual and medium-term budget strategy and policy priorities; and 2) to establish "hard" multi-year fiscal targets or spending ceilings, which the government must adhere to when preparing its detailed spending estimates for the upcoming budget year.

To answer "a," the full legislature must debate budget policy prior to the tabling of the Executive's Budget Proposal and approve recommendations for the upcoming budget.

Answer "b" applies if a legislative committee (but not the full legislature) debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the budget. Option "b" also applies if, in addition to the action by the committee, the full legislature also debates budget policy in advance of the budget, but does not approve recommendations.

Answer "c" applies if the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but does not approve recommendations for the budget. Answer "d" applies if neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

In your comment, please indicate the dates of the budget debate, and if both the full legislature and a legislative committee held a debate. Note that a debate does not need to be open to the public, but a public record of the meeting or a public notice that the meeting occurred is required. In addition, please indicate whether the budget debate was focused on a Pre-Budget Statement published by the Executive. If the Executive did not publish a Pre-Budget Statement, then please indicate what served as the focus of the legislature's debate (for instance, a report released by an IFI or some other institution).

Answer:

d. No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Comments: Joint Public Account Committee of Pyidaungsu Hluttaw and full legislature debate budget policy only after they have received the budget proposal from the executive.

Government Reviewer  
Opinion: Agree

108. How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

**GUIDELINES:**

*Question 108 examines how far in advance of the start of the budget year the legislature receives the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be submitted to the legislature far enough in advance to allow the legislature time to review it properly, or at least three months prior to the start of the fiscal year. (See, for instance, Principle 2.2.2 of the IMF's Fiscal Transparency Handbook (2018) (<https://www.elibrary.imf.org/view/IMF069/24788-9781484331859/24788-9781484331859/24788-9781484331859.xml>)).*

*For the purposes of responding to this question, if – and only if – the most recent budget submission occurred later than usual as a result of a particular event, such as an election, please use a more normal year as the basis for the response. If, however, delays have been observed for more than one budget year, and the legislature has not received the Executive's Budget Proposal in a timely manner on more than one occasion in the last three years, then "d" will be the appropriate answer.*

*To answer "a," the legislature must receive the Executive's Budget Proposal at least three months in advance of the start of the budget year. Answer "b" applies if the legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year. Answer "c" applies if the legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year. Answer "d" applies if the legislature does not receive the Executive's Budget Proposal at least one month prior to the start of the budget year, or does not receive it at all.*

**Answer:**

b. The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.

**Source:**

The legislature receives the Executive's Budget Proposal two months before the start of the budget year.

2018-2109 Fiscal Year Budget Information, Forward by Minister of Planning and Finance

<https://asiafoundation.org/publication/budget-monitoring-oversights-system-myanmar/>

**Comment:**

The budget draft was submitted to the Union Parliament on July 23, 2018 and the parliament amended it on September 13, 2018. The new fiscal year 2018-2019 starts from October 1 to September 30.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

109. When does the legislature approve the Executive's Budget Proposal?

**GUIDELINES:**

*Question 109 examines when the legislature approves the Executive's Budget Proposal. International good practice recommends that the Executive's Budget Proposal should be approved by the legislature before the start of the fiscal year the budget proposal refers to. This gives the executive time to implement the budget in its entirety, particularly new programs and policies.*

*In some countries, the expenditure and revenue estimates of the Executive's Budget Proposal are approved separately; for purposes of this question, at least the expenditure estimates must be approved. Further, approval of the budget implies approval of the full-year budget, not just a short-term continuation of spending and revenue authority.*

*To answer "a," the legislature must approve the Executive's Budget Proposal at least one month before the start of the budget year. Answer "b" applies if the legislature approves the Executive's Budget Proposal less than one month in advance of the start of the budget year, but at least by the start of the budget year. Answer "c" applies if the legislature approves the Executive's Budget Proposal less than one month after the start of the budget year. Answer "d" applies if the legislature approves the Executive's Budget Proposal more than one month after the start of the budget year, or does not approve the budget.*

**Answer:**

b. The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.

Source:

21st Day of Ninth Regular session of Second Pyidaungsu Hluttaw  
[https://pyidaungsu.hluttaw.mm/uploads/pdf/gJXN79\\_agenda.pdf](https://pyidaungsu.hluttaw.mm/uploads/pdf/gJXN79_agenda.pdf)

Comment:

The Union Parliament approved the executive budget proposal on September 13, 2018 on 21st Day of Second Pyidaungsu Hluttaw's ninth regular session. That is less than one month as the new fiscal year starts on October 1, 2018.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

110. Does the legislature have the authority in law to amend the Executive's Budget Proposal?

*GUIDELINES:*

*Question 110 examines the legislature's power to amend—as opposed to simply accept or reject—the budget proposal presented by the executive. This question is about legal authority rather than actions the legislature takes in practice. The legislature's powers to amend the budget can vary substantially across countries.*

*The "a" response is appropriate only if there are no restrictions on the right of the legislature to modify the Executive's Budget Proposal, including its right to change the size of the proposed deficit or surplus. The "b" response would be appropriate if, for instance, the legislature is restricted from changing the deficit or surplus, but it still has the power to increase or decrease funding and revenue levels. The more limited "c" response would apply if, for instance, the legislature can only re-allocate spending within the totals set in the Executive's Budget Proposal or can only decrease funding levels or increase revenues. Finally, response "d" would apply if the legislature may not make any changes (or only small technical changes), or if amendments must first be approved by the executive. In these cases, the legislature is essentially only able to approve or reject the budget as a whole. If the answer is "b" or "c", please indicate the nature of the amendment powers available to the Parliament and how they are limited.*

Answer:

b. Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.

Source:

Constitution of the Republic of the Union of Myanmar, Submission of Union Budget Bill, Chapter (4), Legislation, page 36:  
<http://www.president-office.gov.mm/en/sites/default/files/myanmarconstitution2008mm.pdf>

Comment:

Article 103 (b), (c) and (d) of the constitution of the republic of the union of Myanmar state approval, refusal and curtailing of relevant expenditure shall be passed by the majority consent of the Pyidaungsu Hluttaw. The following matters included in the Union Budget Bill shall be discussed at the Pyidaungsu Hluttaw but not refused or curtailed:

- i. salary and allowance of Heads and Members of the Union level organizations formed under the Constitution and expenditures of those organizations;
- ii. debts for which the Union is liable and expenses relating to the debts, and other expenses relating to the loans taken out by the Union;
- iii. expenditures required to satisfy judgment, order, decree of any Court or Tribunal;
- iv. other expenditures which are to be charged by any existing law or any international treaty.

[https://constituteproject.org/constitution/Myanmar\\_2008?lang=en](https://constituteproject.org/constitution/Myanmar_2008?lang=en)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

111. During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

**GUIDELINES:**

Question 111 assesses whether any formal authority of the legislature to amend the Executive's Budget Proposal is used in practice. The responses to this question should be determined based on action by the legislature related to the Enacted Budget used in the OBS. Choose answer "a" if the legislature used its authority in law to amend the Executive's Budget Proposal during the most recent budget approval process, and amendments were adopted (all, or at least some of them). Answer "a" also applies if the legislature used its authority in law to amend the Executive's Budget Proposal, but the amendments were rejected by executive veto. Answer "b" applies if the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but none of these amendments were adopted. Answer "c" applies if the legislature has the authority in law to amend the budget, but no amendments were proposed during its consideration. Answer "d" applies when the legislature does not have any authority to amend the budget (that is, Question 110 is answered "d").

If the answer is "a" or "b", please specify in the comments the number of amendments introduced by the legislature (and in the case of an "a" response, the number adopted, or if applicable, information about an executive veto) and describe their nature. For example, did the amendments result in an increase or decrease of the deficit? What were the most significant amendments to revenues and to expenditures in terms of the sums involved? How did amendments affect the composition of expenditures? If the answer is "a," please specify which amendments were adopted, and provide evidence for it.

**Answer:**

a. Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.

**Source:**

Twentieth-first Meeting of the Second Pyidaungsu Hluttaw's Ninth Regular Session  
<https://pyidaungsu.hluttaw.mm/second-agendas/agenda1392018>

**Parliament Approves 2018-2019 Budget**

<https://www.irrawaddy.com/news/burma/parliament-approves-2018-2019-budget.html>

**Comment:**

Cut to expenses were made after the budget was submitted to the parliament. For instances, "The largest cuts, worth 56 billion kyats, were made to the Construction Ministry. Another 1.7 billion kyats worth of cuts were made to requested defense spending, bringing its total down to 13 percent of the total budget, equal to what was approved for the previous full fiscal year." The largest cuts, worth 56 billion kyats, were made to the Construction Ministry.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

112. During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

**GUIDELINES:**

Question 112 assesses the role of a specialized budget or finance committee during the budget approval stage. Effective committee involvement is an essential condition for legislative influence in the budget process. Specialized committees provide opportunities for individual legislators to gain relevant expertise, and to examine budgets and policy in depth. Yet, the involvement of committees differs across legislatures. Some legislatures have separate committees to examine spending and tax proposals, while others have a single finance committee. Not all legislatures have a specialized budget or finance committee to examine the budget. In addition, there can be differences in the time available for the committee's analysis of the budget.

A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, therefore it must be published before the legislature has adopted the budget.

Response "a" requires that, in the last budget approval process, a specialized budget or finance committee had one month or more to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted. Response "b" applies where such a committee examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if a committee examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where a specialized budget or finance committee did not examine the Executive's Budget Proposal.

Please specify in your comment the name of the committee and the number of days it had available to examine the budget and to publish a report. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a copy of the report. Please note also if a report is published, but only after the budget has been adopted.

**Answer:**

a. Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

Source:

Hluttaw committees discuss National Planning, Union Budget bills for next fiscal year  
<http://www.globalnewlightofmyanmar.com/hluttaw-committees-discuss-national-planning-union-budget-bills-for-next-fiscal-year/>

Comment:

The Joint Public Account committee has reviewed the 2016-2017 Union Budget Bill for less than one month and made comments and produced report which was uploaded to Public Account Committee website. Though Pyithu Hluttaw committee has its website (<http://www.pacpyithuhluttaw.gov.mm/report/>), the report is not uploaded on it.

The Bill Committee's report has been uploaded on Pyidaungsu Hluttaw website and it was available at <https://pyidaungsu.hluttaw.mm/reports/1546-reportjbc-2>. Though JPAC's review FY 2018-2019 Budget Bill but no report was uploaded on the website.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.

Comments: The Joint Public Accounts Committee's report (9/2018) has been uploaded on pyidaungsu Hluttaw Website and it was available at <https://pyidaungsu.hluttaw.mm/reports/1543-report280818>

Researcher Response

As the Joint Public Account Committee has conducted review on FY 2018-19 Union Budget Bill more than one month ahead of its adoption, the researcher has changed the answer to A. JPAC started reviewing it on July 30, 2018 and the Union Parliamentary House released it on August 28, 2018.

113. During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

**GUIDELINES:**

*Question 113 assesses the role of committees of the legislature that are responsible for particular sectors (e.g., health, education, defense, etc.) during the budget approval stage. The role of sectoral committees differs across legislatures. Some legislatures do not involve them in the budget approval process, while others do. In addition, the time available for committee analysis differs.*

*A report with the committee's findings and recommendations is intended to inform the debate in the full legislature, so therefore must be published before the legislature has adopted the budget. Response "a" requires that sector committees had one month or more to examine the Executive's Budget Proposal, and published a report with findings and recommendations prior the budget being adopted. Response "b" applies where such committees examined the draft budget and published a report, but within a shorter timeframe of less than one month. Response "c" applies if sectoral committees examined the budget (without regard to the time period), but did not publish a report prior to the adoption of the budget. Response "d" applies where sectoral committees did not examine the Executive's Budget Proposal.*

*Please provide in the comments a brief overview of the committee structure and specify the number of days that sectoral committees had available to examine the budget and to publish their reports. For bicameral legislatures where one house or chamber has greater constitutional authority in budgetary matters, the question applies to the house or chamber (usually the upper or second one) that is decisive. For bicameral legislatures with co-equal houses or chambers, the question should be answered with reference to the one that achieves the higher score for this question. In the case of bicameral legislatures, please note the relevant arrangements in each house or chamber. If applicable, provide a sample copy of at least one of the reports. Please note if a report is published, but only after the budget has been adopted.*

*For purposes of responding to this question, use those sectoral committees that are best performing – that is, the ones that examine the budget the longest and that publish reports.*

Answer:

c. Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.

Source:

The Republic of the Union of Myanmar, Hluttaw Brochure, page 27-28,  
[https://themimu.info/sites/themimu.info/files/documents/Brochure\\_Hluttaw\\_Union\\_of\\_Myanmar\\_2017.pdf](https://themimu.info/sites/themimu.info/files/documents/Brochure_Hluttaw_Union_of_Myanmar_2017.pdf)

Comment:

No report of sector committees, 28 in total from both upper and lower houses, on the Executive's Budget Proposal is made publicly available though budget commission has produced its recommendations on 2018-2019 Fiscal Year budget bill.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

114. In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

**GUIDELINES:**

*Question 114 is about legislative oversight of budget execution. It assesses whether and how often a committee examined the implementation of the budget during the budget execution period (i.e., financial year) for which it was approved, and whether this resulted in an official report with findings and recommendations. This question does not apply to the ex post review of implementation following the end of the budget year as part of the audit stage, which is assessed separately. Nor does it apply to the legislature's review of the budget that it may undertake as part of the process of considering a supplemental budget during the year. In-year monitoring by the legislature will be affected by the frequency that the executive publishes In-Year Reports.*

*To answer "a," a committee must have examined in-year implementation of the Enacted Budget at least three times during the course of the relevant budget year and published reports with findings and recommendations. Answer "b" applies where this occurred only once or twice during the year.*

*Exception: If a legislature is in session only twice during the year, and it examines the implementation of the budget during both sessions, then it would be eligible for an "a" response.*

*Choose "c" if a committee examined in-year implementation (without regard to frequency), but did not publish any report with findings and recommendations. Answer "d" applies where no committee examined in-year implementation.*

*If the answer is "a" or "b," please specify the name of the committee and when it reviewed budget implementation, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation.*

*For purposes of responding to this question, if more than one committee holds in-year reviews of the budget, use the committee that is best performing – that is, the one that examines in-year implementation the most times and that publishes a report.*

**Answer:**

a. Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.

**Source:**

Pyidaungsu Hluttaw discusses Joint Public Accounts Committee's report  
<http://www.globalnewlightofmyanmar.com/pyidaungsu-hluttaw-discusses-joint-public-accounts-committees-report/>

**Comment:**

No report of a committee on in-year report is made publicly available but Joint Public Account Committee published a report on the Office of the Union Auditor General audit report for fiscal year 2016-2017 that was discussed at the thirteenth-day meeting of the Second Pyidaungsu Hluttaw's ninth regular session held at the Pyidaungsu Hluttaw meeting hall on August 27, 2018.

Peer Reviewer  
Opinion: Disagree

**Suggested Answer:**

a. Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.

**Comments:** In the past 12 months, Pyidaungsu Hluttaw examined in-year implementation of enacted budget based on the reports submitted to Hluttaw by the executive. JPAC's Findings and Recommendations on the Report on the Revenue and Expenditure of the first six months of FY 2018-19 <https://pyidaungsu.hluttaw.mm/index.php/reports/2028-report4920194> JPAC's Findings and Recommendations on the Report on the Revenue and Expenditure of 2018 (April to September) <https://pyidaungsu.hluttaw.mm/index.php/reports/1930-report29420192>, published on 29 April 2019 JPAC's Findings and Recommendations on the Report on 2018 National Plan, (April to September) (4/2019) <https://pyidaungsu.hluttaw.mm/index.php/reports/1929-report29420191>, published on 29 April 2019 JPAC's Findings and Recommendations on the Report on the Revenue of Union Ministries and Department, 2018 (April to September) <https://pyidaungsu.hluttaw.mm/index.php/reports/1773-jpacreport2912019>, Published on 29 January 2019 JPAC's Finding and Recommendations on the Annual Report on Revenue and Expenditure for FY 2017-18 (14/2018) <https://pyidaungsu.hluttaw.mm/index.php/reports/1716-report1312201802jpac>, published on 31 December 2018

Government Reviewer  
Opinion: Disagree

**Suggested Answer:**

a. Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.

**Comments:** Pyidaungsu Hluttaw Joint Public Accounts Committee was examined 2017-2018 FY Six Months Tax Reports, Yearly Debt Report, Report on Construction of the Ministry of Education, and 2017-2018 FY Year End report. 2017-2018 FY First Six Month tax report ( 4/ 2018)

<https://pyidaungsu.hluttaw.mm/reports/1264-report2622018> 2017-2018 FY report on Construction of the Ministry of Education (6/2018)  
<https://pyidaungsu.hluttaw.mm/reports/1500-report1382018> 2017-2018 FY Debt report (10/2018) <https://pyidaungsu.hluttaw.mm/reports/1677-report2017-201829112018> 2017-2018 FY Second Six Month tax report (11/ 2018) <https://pyidaungsu.hluttaw.mm/reports/1666-report261118> 2017-2018 FY Year End report (14/2018) <https://pyidaungsu.hluttaw.mm/reports/1716-report1312201802jpac>

**Researcher Response**

The researcher agreed with comments of PR and GR as frequent examination of in year implementation are made and due reports with findings and recommendations are produced and publicly available.

**IBP Comment**

Based on the reports cited by the GR (at least three reports published in 2018), the score is revised from C to A.

115. Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

**GUIDELINES:**

*Question 115 examines whether the executive seeks approval from the legislature prior to shifting funds between administrative units, and whether it is legally required to do so.*

*In some countries, the executive has the power in law to adjust funding levels for specific appropriations during the execution of the budget. This question examines rules around shifting funds between administrative units (ministries, departments, or agencies) or whatever funding unit (or "vote") is specified in the Enacted Budget.*

*The conditions under which the executive may exercise its discretion to shift funds should be clearly defined in publicly available regulations or law. In addition, the amount of funds that the executive is allowed to transfer between administrative units should not be so excessive as to undermine the accountability of the executive to the legislature.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before shifting funds between administrative units, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before shifting funds between administrative units, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before shifting funds, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to shift funds between administrative units and the executive does not obtain legislative approval in practice. Answer "d" also applies if the executive is authorized to shift an amount considered so excessive as to undermine accountability (roughly equal to 3 percent of total budgeted expenditures). A "d" response applies if the legislature only approves the shifting of funds after it has already occurred.*

*In the comments, please indicate any law or regulation that provides the executive with standing authority to shift funds between administrative units and, if so, describe that authority. Similarly, legislative approval for shifting funds between administrative units typically occurs with the adoption of legislation such as a supplemental budget. But if other formal procedures for gaining approval from the legislature exist, then please provide information about that approval process.*

**Answer:**

a. The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.

**Source:**

Constitution of the republic of the union of Myanmar (2008), Chapter 4, Legislature, Submission of the Union Budget Bill, page 36:  
<http://www.president-office.gov.mm/en/sites/default/files/myanmarconstitution2008mm.pdf>

**2017-2018 Fiscal Year, Supplementary Budget**

[https://pyidaungsu.hluttaw.mm/uploads/pdf/31ZW6C\\_2017-2018%20Supple%20Law%20Table%20\(14-11-2017\)%20Law.pdf](https://pyidaungsu.hluttaw.mm/uploads/pdf/31ZW6C_2017-2018%20Supple%20Law%20Table%20(14-11-2017)%20Law.pdf)

**Comment:**

Sub sessions (c) and (e) of article 130 of constitution of the republic of the union of Myanmar (2008) state that in respect of the relevant financial year, expenditure arisen and approval, refusal and curtailing of other expenditures except expenditures specified in sub section (b) shall be passed by the majority consent of the Pyidaungsu Hluttaw.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

Comments: Union Budget Submission Law Article 5,6,7 <http://www.mlis.gov.mm/IsScPop.do?lawordListId=51140>

**IBP Comment**

As Myanmar passed a Supplementary Budget that confirms that in practice, the legislature approves changes in expenditures before they are implemented.

116. Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

**GUIDELINES:**

*Question 116 examines whether the executive receives approval from the legislature prior to spending excess revenue, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if additional revenue is collected unexpectedly during the year, which often happens in oil/mineral-dependent countries, and it was not accounted for in the Enacted Budget, there should be a procedure in place to ensure that the legislature approves any proposed use of these "new" funds. If such requirements are not in place, the executive might deliberately underestimate revenue in the budget proposal it submits to the legislature, in order to have additional resources to spend at the executive's discretion, with no legislative control.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before spending any funds resulting from higher-than-expected revenues, and it does so in practice. Answer "b" applies if the executive obtains legislative approval before spending excess revenue, but is not legally required to do so. Answer "c" applies if the executive is legally required to receive legislative approval before spending excess revenue, but does not do so in practice. Answer "d" applies if prior legislative approval is not legally required for the executive to spend excess revenue and the executive does not obtain legislative approval in practice. A "d" response applies if the legislature only approves the additional spending after it has already occurred.*

*Typically, legislative approval of additional spending beyond what was reflected in the Enacted Budget would occur with the adoption of a supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.*

**Answer:**

a The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.

**Source:**

Enacted Budget of 2018-2019 Fiscal Year, Chapter 1, Income and Expenditures, page 3,  
<https://pyidaungsu.hluttaw.mm/laws/lawno302192018>

**K2.5 trillion supplementary Budget submitted to Hluttaw**

<https://www.mmtimes.com/news/k25-trillion-supplementary-budget-submitted-hluttaw.html>

**Comment:**

Article 4 (c) of 2018-2019 Fiscal Year enacted budget states that each allowed excessive expenditure in accordance with article 11 needs to be submitted to and needs the approval from the Union Parliament.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

117. Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

**GUIDELINES:**

*Question 117 examines whether the executive receives approval from the legislature prior to cutting spending below the levels in the Enacted Budget in response to revenue shortfalls or for any other reason, and whether it is legally required to do so. Good practice requires the legislature to approve changes in revenue or expenditure relative to the Enacted Budget. For example, if less revenue is collected unexpectedly during the year, the legislature should approve or reject any proposed reductions in expenditures that are implemented as a result. If such requirements are not in place, the executive might substantially change the composition of the budget at the executive's discretion, with no legislative control.*

*Typically, legislative approval of proposals to reduce spending below the levels reflected in the Enacted Budget would occur as part of the supplemental budget. But other formal procedures for getting approval from the legislature in advance of it adopting the supplemental budget may exist. If that is the case, then please provide information about that approval process.*

*To answer "a," the executive is required by law or regulation to obtain prior legislative approval before implementing spending cuts in response to revenue shortfalls or for other reasons, and it does so in practice. Answer "b" applies if the executive received legislative approval before implementing such cuts, but is not legally required to do so. Answer "c" applies if the executive is legally required to obtain legislative approval before implementing such cuts, but does not do so in practice. Answer "d" applies if legislative approval is not legally required for the executive to implement such cuts and the executive does not obtain such approval in practice. A "d" response applies if the legislature only approves the spending cuts after they have already occurred.*

Answer:

d. There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.

Source:

Enacted Budget of 2018-2019 Fiscal Year, Session 1, Chapter 1, Income and Expenditures, page 3,  
<https://pyidaungsu.hluttaw.mm/laws/lawno302192018>

K2.5 trillion supplementary Budget submitted to Hluttaw

<https://www.mmimes.com/news/k25-trillion-supplementary-budget-submitted-hluttaw.html>

Comment:

Article 4 (c) of 2018-2019 Fiscal Year enacted budget states that each allowed excessive expenditure in accordance with article 11 needs to be submitted to and needs the approval from the Union Parliament.

However there is no law that speaks about the reduction of spending due to reduced revenues.

Peer Reviewer

Opinion: Agree

Comments: 2017 Financial Rules and Regulations does not include the approval process concerning the reduction of spending due to reduced revenues.

Government Reviewer

Opinion: Agree

118. Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

**GUIDELINES:**

*Question 118 is about ex post oversight following the implementation of the budget. It probes whether a committee examined the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI), and whether this resulted in an official report with findings and recommendations. A key issue is how soon after the SAI releases the report does it legislature review it. This question does not apply to the legislative scrutiny of in-year implementation of the Enacted Budget during the relevant budget execution period, which is assessed separately. Also, the question is asking specifically about the SAI's annual report on the execution of the budget, not about other audit reports that the SAI may produce. (This is the Audit Report used for responding to Question 98.)*

*To answer "a," a legislative committee must have examined the annual Audit Report within three months of it being released by the SAI, and then published a report (or reports) with findings and recommendations. (Note that the three-month period should only take into account time when the legislature is in session.)*

*Answer "b" applies when the committee examines it within six months of it being released (but more than three months), and then published a report with its findings and recommendations. Choose "c" if a committee examined the annual Audit Report more than six months after it became available or it did not publish any report with findings and recommendations. Answer "d" applies where no committee examined the annual Audit Report.*

*If the answer is "a" or "b," please specify the name of the committee and when it reviewed the Audit Report, and provide a copy of its report(s). If the answer is "c," please specify the name of the committee and when it reviewed budget implementation. Answers "a," "b," or "c" may be selected if the Audit Report is produced by the SAI but not made publicly available.*

Answer:

a. Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations.

Source:

Thirteenth day meeting of Second Pyidaungsu Hluttaw's ninth regular session  
<https://pyidaungsu.hluttaw.mm/second-agendas/agenda270818>

Comment:

During the thirteenth day meeting of second Pyidaungsu Hluttaw's ninth regular session, discussions were made regarding joint public accounts committee's findings and recommendations on 2016-2017 Audit Report of 2016-2017 Fiscal Year by 42 parliamentarians. Yet it is unknown the date of audit report's available date as it is produced for internal use only.

Peer Reviewer

Opinion: Agree

Comments: Audit Report on Union Budget for FY 2017-18 was submitted by Auditor General to the Speaker of the Pyidaungsu Hluttaw on 30 January 2019. It was sent to Joint Public Account Committee (JPAC) on 7 February 2019. <https://pyidaungsu.hluttaw.mm/reports/2112-report2019871> JPAC

and joint committee members reviewed the report during 3 March 2019 - 25 July 2019 (5 times) JPAC and union ministries and organisations held meetings during 27 May 2019 - 14 June 2019. (6 times) JPAC, Office of the Auditor General and Ministry of Planning and Finance held meeting on 29 July 2019. The report was distributed on 7 August 2019 by Pyidaungsu Hluttaw Office. Published date on website - 7 August 2019

Government Reviewer

Opinion: Disagree

Suggested Answer:

b. Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.

Comments: 2016-2017 Fiscal Year Audit Report was submitted to the speaker of the Pyidaungsu Hluttaw on 30/4/2018 ( Page 1,Paragraph 1 line 2 of [https://pyidaungsu.hluttaw.mm/uploads/pdf/post/i9fkNd\\_part%201.pdf](https://pyidaungsu.hluttaw.mm/uploads/pdf/post/i9fkNd_part%201.pdf)) by the Auditor General.

Researcher Response

As audit report was sent to the national assembly on April 30, 2018 and and the first meeting of a series of 10 meetings with central government and union ministries from 11-14 July, 2018 and 11 meetings with officials from MoPF and Union Auditor General Office from 18 May - 2 August 2018 after FY 2016-17 Audit report was sent to Union Assembly on April 30, 2018. (Findings and Recommendations on Union Auditor General Office Audit Report FY 2016-2017 (No/2018) page 3, ([https://pyidaungsu.hluttaw.mm/uploads/pdf/post/i9fkNd\\_part%201.pdf](https://pyidaungsu.hluttaw.mm/uploads/pdf/post/i9fkNd_part%201.pdf)) . Therefore, the researcher changed the answer to A.

119. Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

**GUIDELINES:**

*Question 119 concerns the appointment process of the current head of the Supreme Audit Institution (SAI). Appointment procedures vary greatly across countries, as well as across different types of SAIs. Moreover, conventions and informal practices can greatly affect the de facto independence of the head of the SAI. While these factors make it difficult to devise a single metric against which all SAIs can be assessed with regard to this particular aspect, this question focuses on whether the legislature or judiciary must appoint or approve the appointment of the head of the SAI as a way to ensure the SAI's independence from the executive. However, if the appointment is carried out in another way that nonetheless ensures the independence of the SAI head, then that approach could be also considered.*

*To answer "a," the legislature or judiciary must appoint (or re-appoint) the head of the SAI, or approve the recommendation of the executive, as a way that ensure his or her independence from the executive. (As noted above, alternative approaches may also be acceptable.) Choose "b" if the appointment process does not ensure the independence of the head of the SAI, e.g. the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.*

*Irrespective of which answer you selected, provide a description of how the head of the SAI is appointed.*

Answer:

a. Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.

Source:

Constitution of the Republic of the Union of Myanmar 2008, Chapter 5, Executive, The Union Government, page 95-96:  
<http://www.president-office.gov.mm/en/sites/default/files/myanmarconstitution2008mm.pdf>

Comment:

Sub-sections (a) and (b) of section 242 of 2008 Constitution of the Republic of the Union of Myanmar states that the President, with the approval of the Pyidaungsu Hluttaw, shall appoint a person from among Hluttaw representatives or from among those who are not Hluttaw representatives, who has the qualifications, as the Auditor-General of the Union so as to audit Union Budget and report thereon to the Pyidaungsu Hluttaw and the procedures.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

120. Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

**GUIDELINES:**

Question 120 covers the manner in which the head or senior members of the SAI may be removed from office. This question draws on best practices identified in the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>), including measures intended to guarantee the office's independence from the executive.

To answer "a," the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before the head of the SAI is removed. For example, the legislature or judiciary may give final consent following a certain external process, such as a criminal proceeding. So while the executive may initiate a criminal proceeding, the final consent of a member of the judiciary – or a judge – is necessary to render a verdict of wrongdoing that may lead to the removal from office of the head of the SAI. Answer "b" applies if the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Answer:

b. No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.

Source:

Chapter 5, Executive, The Union Government, page 98:

<http://www.president-office.gov.mm/en/sites/default/files/myanmarconstitution2008mm.pdf>

Comment:

Sub-section (c) of section 245 of Constitution of the Republic of the Union of Myanmar 2008 states that the President may direct to resign the Auditor-General of the Union or the Deputy Auditor-General who cannot discharge his duties efficiently. If either of them fails to comply, he shall be terminated from his duties.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

121. Who determines the budget of the Supreme Audit Institution (SAI)?

*GUIDELINES:*

Question 121 asks who determines the budget of the Supreme Audit Institution (SAI). To ensure objective audits of government budgets, another important component of the SAI's independence from the executive is the extent to which the SAI's budget is determined by a body other than the executive, and whether the SAI has adequate resources to fulfill its mandate.

Answer "a" applies if the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate, AND either the SAI determines its own budget and then submits it to the executive (which accepts it with little or no change) or directly to the legislature, or the budget of the SAI is determined directly by the legislature or judiciary (or some independent body). Answer "b" applies if the SAI's budget is determined by the executive (absent a recommendation from the SAI), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate. Answer "c" applies if the legislature or judiciary (or some independent body) determines the SAI's budget, but the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Answer "d" applies if the executive determines the SAI's budget, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate. Please provide evidence in support of the assessment that the funding level is or is not broadly consistent with the resources the SAI needs to fulfill its mandate.

Answer:

b. The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.

Source:

Budget Oversight and Monitoring System in Myanmar, Budget System, page 9-10:

[https://asiafoundation.org/wp-content/uploads/2018/03/Budget-Monitoring-and-Oversight-System-in-Myanmar\\_Full-report-English.pdf](https://asiafoundation.org/wp-content/uploads/2018/03/Budget-Monitoring-and-Oversight-System-in-Myanmar_Full-report-English.pdf)

Comment:

In Myanmar, the MoPF calls for budget proposal within the expenditure framework for ministries and institutions and then consolidated by MoPF with is followed by appraisal of vice president and with analysis and findings are discussed in the Union Parliament, approved by the Union Parliament and lastly the president signs it and enacted as law.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

122. Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

**GUIDELINES:**

*Question 122 explores the scope of the investigative powers of the Supreme Audit Institution (SAI) as prescribed in law.*

*Question 97 asks which of the three types of audits – financial, compliance, and performance – the SAI conducts. This question asks if the SAI is constrained by law (rather than by a lack of capacity or an inadequate budget) from undertaking any form of audit or investigating irregularities in any program or activity.*

*There are numerous examples of limitations. For instance, some SAIs are not permitted by their legal mandate to audit joint ventures or other public-private arrangements. Others are only allowed to undertake financial audits, precluded from conducting performance or value-for-money audits. The SAIs in some countries do not have the legal mandate to review arrangements involving oil or stabilization funds, or other types of special or extra-budgetary funds. The SAI may also not have the ability to audit commercial projects involving the public and private sector.*

*To answer “a,” the SAI must have full discretion in law to decide which audits to undertake. Answer “b” applies if some limitations exist, but the SAI enjoys significant discretion to undertake those audits it wishes to. Answer “c” applies if the SAI has some discretion, but significant legal limitations exist. Answer “d” applies if the SAI has no power at all to choose which audits to undertake*

*Consulting the Lima Declaration of Guidelines on Auditing Precepts (<http://internationalbudget.org/wp-content/uploads/LimaDeclaration.pdf>) may be useful in answering this question as its provisions serve to define the appropriate scope of a SAI’s legal mandate and jurisdiction.*

**Answer:**

b. The SAI has significant discretion, but faces some limitations.

**Source:**

The Law Amending the Auditor General of the Union Law, 2018, page 1-3:

[https://www.oagmac.gov.mm/sites/default/files/oag/legal\\_framework/UAG%20Law%20e2018.pdf](https://www.oagmac.gov.mm/sites/default/files/oag/legal_framework/UAG%20Law%20e2018.pdf)

**Comment:**

The Auditor General of the Union has significant discretion. The law requires financial auditing to be performed at least once a year and performance auditing will be adopted in the near future.

The Auditor General does not have the authority to audit the Defense

Ministry. See PEFA report p. vi <http://www.pefa.org/sites/default/files/assessments/comments/MM-Mar12-PFMPR-Public.pdf>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

123. Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

**GUIDELINES:**

*Question 123 assesses whether and to what extent the audit processes of the Supreme Audit Institution (SAI) are subject to review by an independent agency. The latter could be a peer SAI, an international organization, an academic institution with relevant expertise, or an independent domestic agency with quality assurance functions in the area of financial reporting.*

*To answer “a,” an independent agency must conduct and publish a review of the audit processes of the SAI on an annual basis. Answer “b” applies if a review was carried out within the past five years, and published, but it is not conducted annually, but. Choose answer “c” if the SAI has an internal unit that reviews the audit processes of the SAI on a regular basis, but an independent agency does not conduct such a review. Answer “d” applies if the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.*

*If the answer is either “a” or “b,” please specify the name of the independent agency and when last it conducted such a review, and provide a copy of the published report. If the answer is “c,” please specify the name of the unit within the SAI that is tasked with conducting such reviews.*

**Answer:**

d. No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

Source:

Union level officials respond to discussion on Joint Public Accounts Committee Report No. (7/2018)  
<http://www.globalnewlightofmyanmar.com/second-pyidaungsu-hluttaws-ninth-regular-session-holds-19th-day-meeting/>

Comment:

No internal review is done for SAI processes:  
<http://www.mof.gov.mm/my/content/laws-and-regulations>

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

124. In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

**GUIDELINES:**

*Question 124 concerns the interaction between two important oversight actors and assesses how frequently the Supreme Audit Institution (SAI) made high-level inputs to the work of legislative committees. Many SAIs interact with the legislature in some form, but the nature and intensity of the interaction varies. This question probes this aspect by asking, with reference to the past 12 months, how frequently the head or a senior staff member of the SAI took part and testified in hearings of a committee of the legislature. The intent is to assess the extent to which the SAI representative in question was not only present at a meeting of a legislative committee, but was an active participant (as opposed to a passive observer, serving only as a resource when called upon). You can refer to official records of legislative committees, websites and annual reports of the SAI, press releases and media coverage, for example. Choose answer "a" if this occurred five times or more; "b" for three times or more, but less than five times; "c" for once or twice, and "d" for never.*

Answer:

a. Frequently (i.e., five times or more).

Source:

Union level officials respond to discussion on Joint Public Accounts Committee Report No. (7/2018)  
<http://www.globalnewlightofmyanmar.com/second-pyidaungsu-hluttaws-ninth-regular-session-holds-19th-day-meeting/>

Comment:

The Union Auditor General U Maw Than responded and explained the Hluttaw representatives' discussions on Joint Public Accounts Committee Report (7/2018) on the Office of the Union Auditor General audit report for fiscal year 2016-2017 on September 10, 2018 on the 19th-day meeting of the Second Pyidaungsu Hluttaw's ninth regular session.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested Answer:

a. Frequently (i.e., five times or more).

Comments: Joint Public Accounts Committee Report No. (7/2018) on 2016-2017 FY Audit Report page 1 para 2 at [https://pyidaungsu.hluttaw.mm/uploads/pdf/post/i9fkNd\\_part%201.pdf](https://pyidaungsu.hluttaw.mm/uploads/pdf/post/i9fkNd_part%201.pdf) Joint Public Accounts Committee Report No. (5/2018) on 2016-2017 FY Hluttaw Development Fund Audit Report: <https://pyidaungsu.hluttaw.mm/reports/1309-jpacreport1532018>  
[https://pyidaungsu.hluttaw.mm/uploads/pdf/post/twd6lr\\_2016-2017%20PDS%20Developing%20Fund\(Update\)&Annex.pdf](https://pyidaungsu.hluttaw.mm/uploads/pdf/post/twd6lr_2016-2017%20PDS%20Developing%20Fund(Update)&Annex.pdf)

Researcher Response

As the GR comments are of JPAC's findings and recommendations which provide the Office of the Union Auditor General frequent involvement in JPAC meetings and Union Parliament, the researcher shifted the score to A.

125. Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

**GUIDELINES:**

This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.

The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See: [https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf).

Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms ("the executive") is currently using to allow the public to participate in the formulation of the annual budget, including annual pre-budget discussions. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as spending and tax policy, funding and revenue levels, and macro-fiscal planning.

To answer "a," the executive must use open participation mechanisms that involve the public in the formulation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government officials. Examples include public meetings and online deliberative exchanges.

Answer "b" applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer "c" applies if the executive has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options "a" and "b" apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice "c", there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

Examples of mechanisms that might qualify as a "c" response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

The researcher must present evidence to support selection of a "c" response.

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Budget Oversight and Monitoring System in Myanmar, Budget System, page 9-10:

[https://asiafoundation.org/wp-content/uploads/2018/03/Budget-Monitoring-and-Oversight-System-in-Myanmar\\_Full-report-English.pdf](https://asiafoundation.org/wp-content/uploads/2018/03/Budget-Monitoring-and-Oversight-System-in-Myanmar_Full-report-English.pdf)

Comment:

In Myanmar, the MoPF calls for budget proposal within the expenditure framework for ministries and institutions and then consolidated by MoPF with is followed by appraisal of vice president and with analysis and findings are discussed in the Union Parliament, approved by the Union Parliament and lastly the president signs it and enacted as law.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

126. With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on the executive's efforts to seek out the views of members of the public from socially vulnerable groups and/or who are underrepresented in the process.*

*To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented communities and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives of vulnerable/underrepresented groups.*

*Answer "b" applies if the executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget formulation stage.*

Answer:

b. The requirements for an "a" response are not met.

Source:

Budget Oversight and Monitoring System in Myanmar, Budget System, page 9-10:

[https://asiafoundation.org/wp-content/uploads/2018/03/Budget-Monitoring-and-Oversight-System-in-Myanmar\\_Full-report-English.pdf](https://asiafoundation.org/wp-content/uploads/2018/03/Budget-Monitoring-and-Oversight-System-in-Myanmar_Full-report-English.pdf)

Comment:

In Myanmar, the MoPF calls for budget proposal within the expenditure framework for ministries and institutions and then consolidated by MoPF with is followed by appraisal of vice president and with analysis and findings are discussed in the Union Parliament, approved by the Union Parliament and lastly the president signs it and enacted as law.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

127. During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the formulation of the annual budget.*

*Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget formulation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

Answer:

d. The requirements for a “c” response or above are not met.

Source:

Budget Oversight and Monitoring System in Myanmar, Budget System, page 9-10:

[https://asiafoundation.org/wp-content/uploads/2018/03/Budget-Monitoring-and-Oversight-System-in-Myanmar\\_Full-report-English.pdf](https://asiafoundation.org/wp-content/uploads/2018/03/Budget-Monitoring-and-Oversight-System-in-Myanmar_Full-report-English.pdf)

Comment:

In Myanmar, the MoPF calls for budget proposal within the expenditure framework for ministries and institutions and then consolidated by MoPF with is followed by appraisal of vice president and with analysis and findings are discussed in the Union Parliament, approved by the Union Parliament and lastly the president signs it and enacted as law.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

128. Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principles on “Inclusiveness” and “Timeliness” and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of “involvement” (option “a” in the responses) and “consultation” (option “b”). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf).

*Please consider only participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency designated by the government to implement participation mechanisms (“the executive”) is currently using to allow the public to participate in monitoring the implementation of the annual budget. If the executive has designated a central coordinating agency to implement participation mechanisms throughout the national budget process, researchers may consider these mechanisms. Participation mechanisms used only by line ministries should not be used to answer this question. If there is more than one mechanism used by the executive, please select the deepest or most interactive mechanism that reflects the government’s efforts to incorporate citizens’ input into the implementation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenue administration, public service delivery, public investment project implementation, including procurement, and the administration of social transfer schemes.*

*To answer “a,” the executive must use open participation mechanisms that involve the public in the implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings, online, deliberative exchanges, procurement complaint mechanisms, and social monitoring and dialogue.*

*Answer “b” applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input on the implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which the executive seeks out inputs from citizens. Examples include public hearings, surveys, focus groups, report cards, and online platforms that government officials actively manage to solicit inputs.*

*Answer “c” applies if the executive has established a mechanism or mechanisms to allow citizens to provide input on budget implementation, but:*

1) *The mechanisms are not structured, happen only on ad-hoc basis, or not regularly.*

*and/or*

2) *The executive consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the executive determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options “a” and “b” apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.*

*In cases where there is discretion in who is allowed to participate, to select answer choice “c”, the researcher must have evidence that the government is holding participation mechanisms that have some sort of public record (held in public, minutes of meetings released to public) so that all CSOs and members of the public can have knowledge of the meeting, who participated, and what was discussed.*

*Examples include hotlines, Facebook announcements, one-off meetings with NGOs in which there is a public record.*

*The researcher must present evidence to support selection of a “c” response.*

Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Overview of the Myanmar Budget, Public engagement and access to information, page. 4:  
[https://www.researchgate.net/publication/320978372\\_Overview\\_of\\_the\\_Myanmar\\_Budget](https://www.researchgate.net/publication/320978372_Overview_of_the_Myanmar_Budget)

Comment:

Reports like executive budget proposal are made publicly available only after they are approved by the union legislature body. Myanmar does not have participation mechanisms in place during the planning stage.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

129. With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and underrepresented parts of the population on the implementation of the annual budget?

*GUIDELINES:*

*This question reflects the GIFT principle of "Inclusiveness", and examines the executive's effort to actively reach out to citizens who are from socially vulnerable groups and/or underrepresented in national processes. The emphasis here is on national government's efforts to obtain input from members of the public who are from socially vulnerable groups and/or underrepresented in national processes during the implementation of the annual budget.*

*To answer "a," the executive must actively seek out individuals from vulnerable and underrepresented community and/or civil society organizations representing vulnerable and underrepresented individuals and communities. The researcher must provide evidence to show the government's efforts and actions. The researcher must speak with the relevant government official(s), and subsequently double check with an alternative source, such as representatives from vulnerable/underrepresented groups.*

*Answer "b" applies if the national executive does not take concrete steps to incorporate vulnerable/underrepresented individuals, or organizations representing them, into participation mechanisms or if the executive does not use public participation mechanisms during the budget implementation stage.*

Answer:

b. The requirements for an "a" response are not met.

Source:

2018-2019 Fiscal Year Budget Information, Budget Planning and Enacting Law, page: 5  
[https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget_0.pdf)

Comment:

No or little public participation mechanism is used during the budget planning and implementation stages. The only space where the public can indirectly participate is when the government set ceiling for expenditures.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

130. During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider all of the mechanisms currently used by the executive to promote public participation during the implementation of the annual budget.*

*Please note that while the public engagement can/may cover other topics -- and for this reason the other questions assessing the executive's engagement with the public during budget implementation can be answered on the basis of engagement on topics other than the six listed above -- for the purpose of answering this question, "key topics" are considered to be ONLY the ones listed above. If the executive's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*Answer "d" applies if requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.*

**Answer:**

d. The requirements for a "c" response or above are not met.

**Source:**

2017-2018 Fiscal Year, Mid Year Review, page 1-15:

[https://www.mopf.gov.mm/sites/default/files/upload\\_pdf/2018/08/2017-2018%20FY\\_Mid%20Year%20Review.pdf](https://www.mopf.gov.mm/sites/default/files/upload_pdf/2018/08/2017-2018%20FY_Mid%20Year%20Review.pdf)

**Comment:**

The government does not directly engage with the public but In-Year Reports and Mid-Year Review were uploaded to the MoPF website, giving update of the respective fiscal year, comparison of implementation extent to that of primary estimate and the same period of last year, macroeconomic and loans update.

**Peer Reviewer**

Opinion: Agree

**Government Reviewer**

Opinion: Agree

131. When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

**GUIDELINES:**

*This question relates to the GIFT principle of "Openness," and addresses whether the executive provides relevant information on the process of the engagement before public participation takes place, in order to help citizens engage effectively. The question addresses whether the "rules of the public engagement" are clearly spelled out, in advance and in detail, so that those members of the public who want to engage know how to do so, in terms of when they can do so, what they are expected to provide input on, by when, to whom, etc. This question does not cover the substance of the engagement, which is covered by questions 127 and 130.*

*Non-comprehensive information means that the government provides information that includes at least one but less than three of the elements listed above.*

*Purpose refers to a brief explanation of why the public engagement is being undertaken, including the executive's objectives for its engagement with the public.*

*Scope refers to what is within the subject matter of the engagement as well as what is outside the subject matter of the engagement. For example, the scope may include how a current policy is administered but exclude the specifics of the policies themselves.*

*Constraints refers to whether there are any explicit limitations on the engagement. An example of a constraint could be that any policy changes must not cost (or forgo revenue) more than a specific amount or have no net fiscal cost.*

*Intended outcomes refers to what the executive hopes to achieve as a result of the engagement. Examples of intended outcomes could be revising a policy to better reflect citizen or service-user views or to improve the way in which a particular program is administered.*

*Process refers to the methods by which the public engagement will take place and the discrete steps in the process. For example, the process may simply be a one-off Internet-based consultation, with a summary published of public inputs and the official response. The process may involve simultaneous or overlapping steps, and may be conducted in one round or in two or more rounds of engagement.*

*Timeline refers to the specific dates on which the discrete steps in the process will take place, or during which they will be completed, and clear start and end dates for the overall engagement.*

*Answer "d" applies if the executive does not use public participation mechanisms during the budget implementation or formulation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

2018-2019 Fiscal Year Budget Information, Myanmar's Budget Transparency, page 7:  
[https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget\\_0.pdf](https://www.mopf.gov.mm/sites/default/files/2018-2019%20Citizen%27s%20Budget_0.pdf)

Comment:

No formal public engagement takes place to date. The government only publishes budget reports such as executive budget proposal with its supportive documents, In-Year reports, mid-year review and citizen's budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

132. With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received, which ones are used in the formulation of the annual budget, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

*Answer "a" applies when the executive provides a written document with:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

*Answer "b" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used.*

*Answer "c" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget formulation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

No formal public engagement takes place to date in Myanmar.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

133. With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

*GUIDELINES:*

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the executive provides information to citizens on which public inputs were received during the implementation of the annual budget, which ones are taken into account to improve budget monitoring, and how/why.*

*By "written record", we mean a document that is produced and released by the lead budget agency (Ministry of Finance, Treasury) that has set up and holds the participation activity.*

*Answer "a" applies when the executive provides a written document with:*

- *The inputs (e.g., a written transcript) received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how)*

*Answer "b" applies when the executive provides a written document that includes:*

- *The inputs received (e.g., a written transcript) from the public and*
- *A not-so-detailed report, such as a document with a few paragraphs, on how public inputs were used or not used. This document only gives a general idea on how those inputs were or were not taken into account by the executive during budget monitoring.*

*Answer "c" applies when the executive provides a written document that includes:*

- *The inputs (e.g., a written transcript) received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the executive does not use public participation mechanisms during the budget implementation stage.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Budget Monitoring and Oversight System in Myanmar, Key Findings, page 27:  
<https://asiafoundation.org/publication/budget-monitoring-oversight-system-myanmar/>

Comment:

No formal public engagement takes place in Myanmar to date especially when it comes to union budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

134. Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

**GUIDELINES:**

*This question reflects the GIFT principles on "Sustainability," "Timeliness" and "Complementarity" and addresses whether the executive is able to link participation mechanisms to the administrative processes that are used to create the annual budget.*

*Please note that "timetable" refers to a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation. This document is sometimes referred to as the budget calendar and is the same document referenced in Question 53.*

*Answer "a" applies if the national executive establishes a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget. For answer choice "a", the timetable must be available to the public prior to the budget preparation process beginning.*

*Answer "b" applies if the executive does not establish a clear set of guidelines that enable citizens and civil servants to understand when participation mechanisms should be used to enable citizen inputs to be incorporated into the annual budget or if the executive does not use public participation mechanisms during the budget formulation or implementation stage.*

**Answer:**

b. The requirements for an "a" response are not met.

**Source:**

Budget Monitoring and Oversight System in Myanmar, Key Finding, page 27:  
<https://asiafoundation.org/publication/budget-monitoring-oversight-system-myanmar/>

**Comment:**

No formal participation mechanisms is in place to date in Myanmar though actions have been taken to promote public consultation and participation in planning, budgeting and the execution process.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

135. Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

**GUIDELINES**

*While questions 125 – 135 focus only on participation mechanisms that the Ministry of Finance, lead budget agency, or central coordinating agency currently use to allow the public to participate in the national budget process, this question asks about participation mechanisms used by line ministries to allow the public to participate in national budget processes. Thus, participation mechanisms used by the Ministry of Finance, lead budget agency, or central coordinating agency should not be used to answer this question. If there is more than one mechanism used by a line ministry or if multiple line ministries use participation mechanisms, please select the deepest or most interactive mechanism that reflects the government's efforts to incorporate citizens' input into the formulation and/or implementation of the annual budget.*

*This question reflects the GIFT principles on "Inclusiveness" and "Timeliness" and assesses the extent to which the participation mechanism(s) used by the executive are truly interactive and involve a two-way conversation between citizens and the executive.*

*The drafting of this question and its answers are partially drawn from the IAP2 Spectrum of Public Participation, in particular with regards to the concepts of "involvement" (option "a" in the responses) and "consultation" (option "b"). See:*

[https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations\\_course/IAP2\\_P2\\_Spectrum\\_FINAL.pdf](https://cdn.ymaws.com/www.iap2.org/resource/resmgr/foundations_course/IAP2_P2_Spectrum_FINAL.pdf)

*To answer "a," a line ministry must use open participation mechanisms that involve the public in the formulation or implementation of the annual budget. This means that a public process is in place whereby CSOs and/or individual members of the public and government officials interact, and have the opportunity to express their opinions to each other in what can be considered a public dialogue between them (i.e., in-person and online discussion forums). Additionally, the mechanism should be open to any CSO and/or individual members of the public who wish to participate. By selecting this answer, the researcher must present evidence to support the presence of a public dialogue among citizens and government official. Examples include public meetings and online deliberative exchanges.*

Answer “b” applies if an open consultation mechanism is in place whereby members of the public (i.e., individuals and/or CSOs as well as academics, independent experts, policy think tanks, and business organizations) can provide their input in the formulation or implementation of the annual budget. This answer applies if the government is using a mechanism that is structured and well established, and not ad-hoc. The researcher must present evidence to support the presence of consultative processes through which a line ministry seeks out inputs from citizens. Examples include surveys, focus groups, report cards, published policy consultation exercises, and online platforms that government officials actively manage to solicit inputs.

Answer “c” applies if a line ministry has established a mechanism or mechanisms to allow citizens to participate in the budget formulation phase, but:

1) The mechanisms are not structured and happen only on ad-hoc basis, or not regularly.

and/or

2) A line ministry consults with and/or interacts with, citizens, but there is discretion in who is allowed to participate, and the line ministry determines fully or partially such selection process by inviting specific groups (for example by making an open call but just to experts from a particular sector, or naming specific organizations). While it is not possible for all citizens and/or CSOs to participate in this or other phases of the budget process, options “a” and “b” apply if the government does not exercise any discretion in determining who is allowed to participate. While there is likely going to be self-selection, it is important that the selection is not made by the executive.

In cases where there is discretion in who is allowed to participate, to select answer choice “c”, there should be some sort of public record (held in public, minutes of meetings released to public) so that the all CSOs and individual members of the public can have knowledge of the meeting, who participated, and what was discussed.

The researcher must present evidence to support selection of a “c” response.

Examples of mechanisms that might qualify as a “c” response include hotlines, Facebook announcements, and one-off meetings with NGOs in which there is a public record.

Answer:

d. The requirements for a “c” response or above are not met.

Source:

Comment:

No minister uses public participation approach nor no formal participatory mechanism is in place to date.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

136. Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

**GUIDELINES:**

This question reflects the GIFT principle on “Sustainability,” “Transparency,” and “Complementarity” and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.

Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) has put in place and is using to allow the public to participate in their deliberations on the annual budget. This includes deliberations during the pre-budget phase (i.e., when the executive is still in the process of formulating the draft budget) and the budget discussions after the budget has been tabled to parliament and before it is approved. In the comment box, please specify during which stage of the budget cycle the legislature has put in place a public participation mechanism.

Mechanisms through which members of the public reach out to individual Members of Parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.

If there is more than one mechanism, please select a mechanism that best shows/reflects the legislature’s efforts to incorporate citizens into the formulation of the annual budget. The participation mechanisms can involve a range of different issues, such as revenues, policy selection, and macro-fiscal planning (please note that the issue of coverage is covered in a subsequent question).

To answer “a,” the legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).

Answer "b" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs; but
- There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.

Answer "c" should be selected if the following applies:

- The legislature holds public hearings on the budget;
- Testimony is not allowed from members of the public or CSOs;
- No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, but
- The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)

Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

No public hearing is held by the legislature body, nor any formal mechanism is in place to date. Individual parliamentarian does it on their own way in their constituency.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

137. During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature's (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

**GUIDELINES:**

*This question reflects the GIFT principles of "Transparency" and "Timeliness". Please consider the range of mechanisms currently used by the legislature to promote public participation during legislative deliberations on the annual budget.*

*Please note that while the public engagement can/may cover other topics, for the purpose of answering this question, "key topics" are considered to be only the ones listed above. If the legislature's engagement with the public covers topics other than the six listed above, please specify these topics in the comments.*

*Note also that this question assesses only the coverage of public engagement (i.e., "what issues is the public invited to engage on?") and issues related to the depth of engagement or selectivity of engaged are not dealt with by this question.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Budget Monitoring and Oversight System in Myanmar, Budget execution and monitoring, page 15:  
<https://asiafoundation.org/publication/budget-monitoring-oversight-system-myanmar/>

Comment:

Some parliamentarians start consultation with the public in ad hoc basis especially in their constituency.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

138. Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

*GUIDELINES:*

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the legislature provides information to citizens on which public inputs were received and how inputs were used during legislative deliberations (please note that these deliberations can refer to the pre-budget and approval phases). By "written record" in this question, we mean a document that is produced and released by the legislature.*

*Answer "a" applies when the legislature provides a written document with:*

- *The inputs received from the public (e.g., a written transcript) and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

*Answer "b" applies when the legislature provides a written document that includes:*

- *The inputs received from the public (e.g., a written transcript) and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used in legislative deliberations on the annual budget (please note that these deliberations refer to the pre-budget and approval phases).*

*Answer "c" applies when the legislature provides a written document that includes:*

- *The inputs received from the public (e.g., a written transcript) or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the annual budget.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

139. Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

**GUIDELINES:**

*This question reflects the GIFT principle on "Sustainability," "Transparency," and "Complementarity" and assesses the extent to which the participation mechanism(s) used by the legislature are interactive and involve a two-way conversation between citizens and the legislature, rather than being limited to allowing the public to attend or hear public budget deliberations.*

*A key constitutional role of the legislature in almost all countries is to oversee the government's management of public resources. While the Supreme Audit Institution is responsible for checking the government's accounts and publishing the outcome of their audits, for accountability purposes it is essential that the legislature reviews and scrutinizes those reports, and checks on whether the executive is taking the appropriate corrective actions based on the Supreme Audit Institution's recommendations.*

*Holding public hearings to review audit findings allows the public to learn more about how the government has managed its resources for the budget years that have ended, and demand accountability in case of mismanagement and irregularities. Reviewing and discussing those reports in public is therefore a key responsibility of a legislature.*

*Please note that by "Audit Report" we refer to the same audit report assessed in the transparency section of this Survey, i.e., one of the eight key budget documents that all governments (in this case, the Supreme Audit Institution) must produce, according to best practice.*

*Please consider participation mechanisms that the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) have put in place and using to allow the public to participate in their deliberations on the Audit Report.*

*Mechanisms through which members of the public reach out to individual members of parliament as opposed to the legislature (both in its whole institution or its relevant budget/public accounts/finance committees) or unofficial hearings organized by a subset of committee members should not be considered in answering this question.*

*To answer "a," the national legislature must hold public hearings where citizens are allowed to testify. This answer applies only if the legislature does not exercise discretion in determining which citizens and/or CSOs can testify (for example, participation takes place on a first-come-first-served basis).*

*Answer "b" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public; BUT*
- *There are other means used by the legislature to receive and collect views from citizens and CSOs on the budget, and the legislature does not exercise discretion in determining which citizens and/or CSOs can provide input. The researcher must provide evidence to support the presence of those alternative processes through which the legislature seeks inputs from citizens. For example, there should be a public record indicating that views from citizens and the public were sought.*

*Answer "c" should be selected if the following applies:*

- *The legislature holds public hearings on the budget;*
- *No testimony is allowed from the public;*
- *No other means are used by the legislature to receive and collect views/input from citizens and CSOs on the budget, BUT*
- *The legislature invites a few individuals/groups to provide input (through public hearings or elsewhere)*

*Answer "d" applies if the requirements for a "c" response or above are not met or if the legislature does not use public participation mechanisms during its deliberations on the Audit Report.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

Comment:

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

140. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

**GUIDELINES:**

*This question assesses whether the Supreme Audit Institution (SAI) has established mechanisms through which the public can provide suggestions on issues/topics to be included in its audit program. When deciding its audit agenda, the SAI may undertake audits for a sample of agencies, projects, and*

programs in the country; and such a selection could be based on complaints and suggestions made by members of the public. To receive such suggestions, the SAI may create formal mechanisms, like setting up a website, hotline, or office (or assigning staff to liaise with the public).

Answer:

b. The requirements for an "a" response are not met.

Source:

The Auditor General of the Union Law, Chapter 3, Auditor General of the Union and Deputy Auditor General, page 8:  
[https://www.oagmac.gov.mm/sites/default/files/oag/legal\\_framework/union\\_auditor\\_general\\_law\\_english\\_0.pdf](https://www.oagmac.gov.mm/sites/default/files/oag/legal_framework/union_auditor_general_law_english_0.pdf)

The Law Amending the Auditor General of the Union Law, 2018, Section 3, page 1:

[https://www.oagmac.gov.mm/sites/default/files/oag/legal\\_framework/UAG%20Law%20e2018.pdf](https://www.oagmac.gov.mm/sites/default/files/oag/legal_framework/UAG%20Law%20e2018.pdf)

Comment:

The Auditor General can carry out audit if the need is perceived but no formal mechanism is in place.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

141. Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

*GUIDELINES:*

*This question reflects the GIFT principles of "Transparency" and "Sustainability", and examines the extent to which the Supreme Audit Institution provides information to citizens on which public inputs were received, which ones are used to determine the Supreme Audit Institution's audit program. By "written record" in this question, we mean a document that is produced and released by the Supreme Audit Institution.*

*Answer "a" applies when the Supreme Audit Institution provides a written document with:*

- *The inputs received from the public and*
- *A detailed report on how the inputs were used or not used (such report should include information on which inputs were used or not used, why, and how).*

*Answer "b" applies when the SAI provides a written document that includes:*

- *The inputs received from the public and*
- *A not-so-detailed report on how public inputs were used or not used. This document only gives a general idea on how those inputs were used or not used to determine the SAI's annual audit program.*

*Answer "c" applies when the SAI provides a written document that includes:*

- *The received from the public or*
- *A report (being it detailed or not-so-detailed) on how public inputs have been used or not used.*

*Answer "d" applies if requirements for a "c" response or above are not met or if maintain formal mechanisms through which the public can suggests issues/topics to include in the SAI's audit program.*

Answer:

d. The requirements for a "c" response or above are not met.

Source:

The Auditor General of the Union Law, Chapter 3, Auditor General of the Union and Deputy Auditor General, page 8:  
[https://www.oagmac.gov.mm/sites/default/files/oag/legal\\_framework/union\\_auditor\\_general\\_law\\_english\\_0.pdf](https://www.oagmac.gov.mm/sites/default/files/oag/legal_framework/union_auditor_general_law_english_0.pdf)

The Law Amending the Auditor General of the Union Law, 2018, Section 3, page 1:

[https://www.oagmac.gov.mm/sites/default/files/oag/legal\\_framework/UAG%20Law%20e2018.pdf](https://www.oagmac.gov.mm/sites/default/files/oag/legal_framework/UAG%20Law%20e2018.pdf)

Comment:

No formal mechanism to gather the public's input is provided.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree

142. Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

**GUIDELINES:**

*This question mirrors question 140, but instead of covering public assistance in formulating the SAI's audit program, it focuses on whether the Supreme Audit Institution has established mechanisms through which the public can participate in audit investigations. In addition to seeking public input to determine its audit agenda, the SAI may wish to provide formal opportunities for the public and civil society organizations to participate in the actual audit investigations, as witnesses or respondents.*

**Answer:**

b. The requirements for an "a" response are not met.

**Source:**

The Auditor General of the Union Law, Chapter 3, Auditor General of the Union and Deputy Auditor General, page 8:  
[https://www.oagmac.gov.mm/sites/default/files/oag/legal\\_framework/union\\_auditor\\_general\\_law\\_english\\_0.pdf](https://www.oagmac.gov.mm/sites/default/files/oag/legal_framework/union_auditor_general_law_english_0.pdf)

The Law Amending the Auditor General of the Union Law, 2018, Section 3, page 1:

[https://www.oagmac.gov.mm/sites/default/files/oag/legal\\_framework/UAG%20Law%20e2018.pdf](https://www.oagmac.gov.mm/sites/default/files/oag/legal_framework/UAG%20Law%20e2018.pdf)

**Comment:**

No formal mechanism to gather the public inputs nor a mechanism by which people can contribute to the auditing process is there.

Peer Reviewer  
Opinion: Agree

Government Reviewer  
Opinion: Agree