

**Transparency and Accountability:
Fiscal Scrutiny in Myanmar – A Whole-of-Country Approach**

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EXECUTIVE SUMMARY

In this assessment, University of Ottawa (Ottawa, Canada) researchers were asked to support the Public Accounts Committee (PAC) of Myanmar's Union Parliament as a focal point for parliamentary fiscal scrutiny. The committee structure however, is part of a broader public finance and democratic ecosystem that must be considered in the reform process. The current development by the international community of a public financial management (PFM) reform effort targeting solely the executive branch, risks ignoring a key lever of accountability of the democratic ecosystem, namely Myanmar's Union Parliament. Assuming that parliament's role in assuring accountability is marginal is a false perspective that could lead to inappropriate actions by the executive. Focusing solely on the executive through PFM reform is partial and distorted. A sustainable PFM must include parliament as a reciprocal key actor at the genesis of PFM development.

Myanmar is now at a crossroads. It has an opportunity to build a transparent PFM system with *effective* linkages to parliament. It is in this underserved link between executive reporting and parliament that an accountable and transparent PFM system can be developed.

This paper suggests that a broader PFM system must be developed and sustained in order to enable parliamentarians to discharge their constitutional obligations. Based on our observations and assessment, we suggest the following three objectives to support the development of fiscal scrutiny in Myanmar's parliament:

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| 1. Transparent financial reporting to parliament | A sustainable and accountable PFM system that includes parliament by producing and sharing information with the legislature. |
| 2. Clear roles and responsibilities for the executive and parliament | The legislature must provide informed consent on money bills through well defined and disciplined processes. The processes that support this oversight function must be grounded in information from the executive branch. |
| 3. Capacity | Parliamentarians must have adequate resources to scrutinize policy and financial matters to discharge their constitutional obligations, i.e. informed consent. |

To operationalize these objectives, we suggest the 13 recommendations below that highlight the information requirements, processes, resources and implementation strategy required to address the gaps in the development of parliament's fiscal scrutiny function.



Recommendations

Information Requirements

1. The government should provide in-year financial statements on a Chart of Accounts basis during the fiscal year (e.g. quarterly).
2. The government should adopt a program activity architecture (PAA) for its expenditure management system that captures planned spending and results on an inputs, outputs and outcomes basis.
3. The government should provide the legislature with in-year financial statements on a Chart of Accounts (PAA basis) during the fiscal year (e.g. quarterly) as well as a year-end report on results on an annual basis. Both reports would support the appropriations scrutiny process.
4. Budget information should be provided in a manner consistent with OECD principles for budget transparency.

Processes

5. It is advisable for the Public Accounts Committee (PAC) to consider splitting into three committees to scrutinize the budget, appropriations and public accounts or to create separate sub-committees.
6. It is advisable that the Auditor General report exclusively to the legislature while providing assurance and other audit reports to the executive branch.
7. It is advisable that the Auditor General appear before the Public Accounts Committee to testify to committee members on his/her report.

Resources

8. It is advisable for Myanmar to develop three types of organizations to support the parliamentary scrutiny process: a parliamentary budget office (PBO), an economic and financial research service within the Library of Parliament and a secretariat for the PAC and other relevant committees.
9. The political parties may wish to consider a fourth type of organization and developing caucus research services to provide more pointed political advice vis-à-vis financial and economic matters.
10. The working group supporting the creation of the Myanmar PBO should join the World Bank's Global Network of Parliamentary Budget Offices (GN-PBO) as well as the e-pbo.org portal for collaboration and capacity building co-managed with the University of Ottawa (Canada) as well as the ASEAN sub-group of the GN-PBO.

Implementation

11. A significant multi-year training program should be developed for capacity building (please see implementation section).



12. The Myanmar Parliament should consider recruiting Western educated ex-pats as part of their core civil service for the legislative branch. Aid organizations should consider subsidizing salaries (up to 70%) to facilitate this initiative.
13. An investment in broadband networking for the parliamentary precinct is key to enabling on-line education and collaboration resources, such as e-pbo.org, for the support infrastructure organizations and parliamentarians themselves.

Implementation

At the heart of the proposed recommendations is **capacity-building** through a phased approach. The implementation must address the parliamentary and committee structure and processes, the analytical resources required for their support and the information requirements of parliament, linked to the PFM reforms in the executive branch. These efforts would directly link with the IMF's and World Bank's work on PFM by building fiscal scrutiny capacity in parliament and in its agencies. The process would depend on regular and verifiable reporting by the executive through PFM so parliament has the information it requires to fulfill its responsibility of oversight.

A conventional approach to implementation might suggest that a resource team be embedded in Myanmar's parliament over a multi-year period. Through this assessment, a modified approach will be proposed. It is proposed that small teams be created to address each of the key recommendation areas:

1. Information architecture (decision-support requirements of Parliament)
2. Public Accounts Committee secretariat (establishment, process and management)
3. Service infrastructure (research function, PBO)
4. Other capacity development (staff recruitment and learning infrastructure)

The Project Lead would develop a multi-year workplan for each of the four teams. Each of the four teams would be led by a Team Lead, who would be an expert in each area. The Team Lead would most likely be a retired public servant. These public servants would spend three-month terms in Naypitaw working with committee members and parliamentary staff. As the ex-pat recruiting program develops, the new team members would be rotated through the four teams. Every three months, the Project Leads would conduct workshops in Naypitaw to ensure that the workplan milestones are being met and to obtain participant feedback. Annually, there would be an opportunity for parliamentarians and public servants to hold a workshop overseas to better observe best practices and to meet with peer parliamentarians and organizations. The World Bank's GN-PBO meetings in Ottawa, Canada are a good example of a targeted training and collaboration opportunity.



Budget

The proposed five-year budget of USD9 million is illustrative but reflects a particular approach to implementation that emphasizes the interdependency of parliament's capacity building efforts with that of the executive branch's PFM reform initiative. Further, the strategy involves leveraging top experts from the OECD community of budget officers (with a focus on recent retirees) and creating sustainable in-country teams with members of the Myanmar diaspora as well as local resources. The proposed implementation cost is extremely modest in the context of the donor resources already committed to public financial reform in Myanmar.



INTRODUCTION

In this assessment, University of Ottawa (Ottawa, Canada) researchers were asked to support the Public Accounts Committee (PAC) of Myanmar's Union Parliament as a focal point for parliamentary fiscal scrutiny. The committee structure however, is part of a broader public finance and democratic ecosystem that must be considered in the reform process. The current development by the international community of a public financial management (PFM) reform effort targeting solely the executive branch, risks ignoring a key lever of accountability of the democratic ecosystem, namely Myanmar's Union Parliament. Assuming that parliament's role in assuring accountability is marginal is a false perspective that could lead to inappropriate actions by the executive. Focusing solely on the executive through PFM reform is partial and distorted. A sustainable PFM must include parliament as a reciprocal key actor at the genesis of PFM development.

The content of this assessment is based on fieldwork undertaken in Myanmar in February 2015, research from primary and secondary documents, as well as expert consultations. While in Yangon and Naypitaw, approximately 25 meetings were undertaken with members of the government, parliamentarians, civil society, non-governmental organizations (NGO), international organizations and foreign governments active in the country. From these discussions and our supplementary consultations and research, we highlight three principal observations that inform our recommendations for the reform and strengthening of parliamentary scrutiny in Myanmar:

1. An overall spirit of nation-building and opportunity permeated the discussions, contributing to an environment open to reform.
2. Roles and responsibilities are perceived with significance – at least in principle – among opposition and non-governmental ruling party parliamentarians, who highlighted the importance of holding the government to account.
3. There is broad recognition of capacity gaps to support and sustain development in the country, with an openness to external expertise.

While these observations highlight an imperative for change, they also suggest necessary but not sufficient conditions for sustainable improvements. The current PFM reforms focus principally on the executive branch's mandate and responsibilities and generally omit the other actors and institutions, particularly parliament, that make-up the country's public finance and democratic ecosystem. Organizational improvements in parliament tend to focus on the PAC without recognition of the critical support and information infrastructure required to render the PAC effective. There is a tendency to link capacity improvement with embedding Western expert resources, over long periods of time, to work with legislators, instead of insisting on the simultaneous build-out of expertise and competency throughout the executive, legislature and the public service. This tendency should be addressed in order to support parliament's fiscal scrutiny capacity.



This paper will suggest that a broader PFM system must be developed and sustained in order to enable parliamentarians to discharge their constitutional obligations. Based on our observations and assessment, we suggest the following three objectives to support the development of fiscal scrutiny in Myanmar’s parliament:

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| 1. Transparent financial reporting to parliament | A sustainable and accountable PFM system that includes parliament by producing and sharing information with the legislature. |
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To operationalize these objectives, we suggest 13 recommendations that highlight the information requirements, processes, resources and implementation strategy required to address the gaps in the development of parliament’s fiscal scrutiny function.

Table 1 summarizes the 13 recommendations and their related category (i.e. information requirements, processes, resources, implementation) of development as well as their related objective. For instance, the current reporting practices of the Auditor General and the lack of a parliamentary budget office present significant weaknesses for accountability, while an adequate and sustainable information architecture should be a priority to ensure necessary information is produced, allowing for progress in other areas. Having indicated the need for change, we acknowledge that executive action supported by parliament is required to implement some of the recommendations (namely those with an asterisk (*)).

To implement such change, a capacity-building program incorporating multiple teams, led by experts, but supported through networks of peers and resources, is proposed to support the broader public finance and democratic ecosystem. Such efforts must drive towards institution-building within parliament to support indigenous capacity to render decision-support information for parliamentarians in their work on financial scrutiny of government.

Recommendation	Transparent Financial Proce	Clear Roles and Responsibilities	Capacity
INFORMATION REQUIREMENTS			
1. *Government should provide in-year financial statements on a quarterly basis.	X		
2. *The government should adopt a program activity architecture (PAA).	X		
3. *The legislature should be provided with planned spending reports as well as a year-end report on results.	X		
4. *Budget information should be consistent with OECD principles for budget transparency.	X		
PROCESSES			
5. *It is advisable for the Public Accounts Committee (PAC) to consider splitting into three committees or to create separate sub-committees.		X	X
6. *It is advisable that the Auditor General report exclusively to the legislature.	X	X	X
7. *It is advisable that the Auditor General appear before the Public Accounts Committee to testify to committee members on his/her report.		X	X
RESOURCES			
8. *It is advisable that Myanmar develop a parliamentary budget office (PBO), an economic and financial research service within the Library of Parliament and a secretariat for the PAC and other relevant committees.	X		X
9. The political parties may wish to develop caucus research services to provide more pointed political advice on financial and economic matters.			X
10. The working group supporting the creation of the Myanmar PBO should join the World Bank's Global Network of Parliamentary Budget Offices (GN-PBO) as well as the e-pbo.org portal for collaboration and capacity building.			X
IMPLEMENTATION			
11. A significant multi-year training program should be developed for capacity building.			X
12. The Myanmar Parliament should consider recruiting western educated ex-pats as part of their core civil service for the legislative branch.			X
13. An investment is required for broadband networking for the parliamentary precinct.			X

Table 1: Summary of the report's recommendations and their related areas of responsibility and objectives.¹

This report will proceed by reviewing Myanmar's current institutional context, followed by a discussion of parliamentary scrutiny in a typical weak-parliament model like Myanmar. With the political and institutional foundations established, the report

¹ Having indicated the need for change, we acknowledge that executive action supported by parliament is required to implement some of the recommendations (namely those with an asterisk (*)).



focuses on the four categories of reform raised from the report's recommendations. Information requirements, processes and resources are discussed in turn, with the report concluding with an overview of the proposed implementation procedure.

CONTEXT: STATE AND SOCIETY IN THE REPUBLIC OF THE UNION OF MYANMAR

The Republic of the Union of Myanmar is a complex state with a rich history, engaged in a gradual and tenuous transition to democracy. Uniquely positioned in South East Asia, Myanmar is bordered by China, Thailand, India, Bangladesh and Laos. Myanmar's population reflects its geographical context as it is home to eight "national races" or ethnic groups: Bamar, Kachin, Kayin, Kayah, Chin, Mon, Rakhine, and Shan. The country is divided into seven regions, which are mostly ethnically Burmese, and seven states, which have concentrations of the other "national races". Both the regions and the states are of "equal status" (Constitution 2008, s. 9(a)). Section 10 of the Constitution disallows secession of regions and states from the Union.

Historically, Myanmar has experienced dynastic rule, foreign invasion attempts, colonial rule, democracy and military dictatorship.

British rule in Myanmar from 1885 to 1948 influenced the country's institutions (e.g. legislature, voting, constitution) but also encouraged a "strong nationalist reaction" to foreign rule (Steinberg 2013, p. 27). This period continues to resonate and is even referenced in the preamble of the 2008 Constitution as the "colonial intrusion." This period in Myanmar's history is often blamed for reifying ethnic tensions, creating a deep suspicion of foreign powers and giving the military the ability to claim it is protecting the country from foreign invaders (Steinberg 2013; Poole 2009).

The military or *Tatmadaw* holds an "honored" position in Myanmar since independence from Britain in 1948 (Steinberg 2013, p. 55). According to the Constitution, it is the military's responsibility to ensure the non-disintegration of the Union and to safeguard the Constitution (Constitution 2008, s. 20 e and f). It is the country's principal power as its active and civilian members run government and the majority of the country's institutions. Given its reach, it is also the greatest state expense with costs running between 2.46-3.9% of GDP (numbers vary) (Steinberg 2013, p. 167; IMF 2014a). The military is considered by some to be a unifying and protective force given the country's internal diversity and general fear/concern of foreign invasion. Despite its historic stronghold over the country that it kept largely closed from the world, since 2004 there has been a gradual opening that has encouraged investment and some progress. The current openness to aid, requests for foreign support and anticipated democratic elections in November 2015 can be interpreted as signs of a powerful ruling military willing to gradually democratize the country.



For a high-level overview of rulers and governments in Myanmar, see Figure 1.

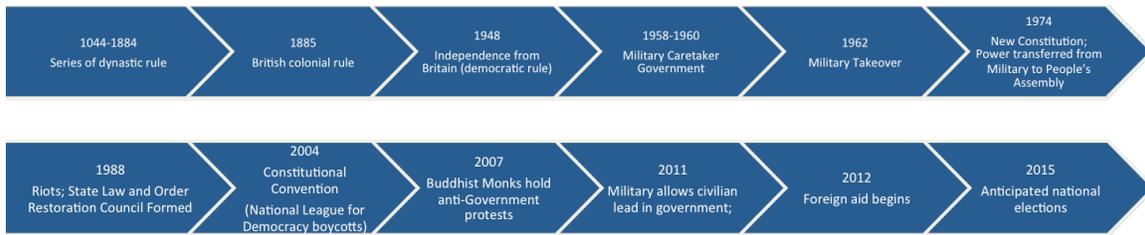


Figure 1: Rule and governance of Myanmar since 1044.

Constitution

Myanmar adopted its latest constitution in 2008 after a multi-year constitutional convention. The country's guiding document draws on the *Basic Principles and Basic Detailed Principles* of the National Convention that began in 1993 and was reconvened in 2004. Although defined in the constitution as having been attended by "the National people," the National League for Democracy (NLD) boycotted the National Convention, for instance, in 2004. While the constitution is recognized as the country's guiding document, it is, as is the case in any country, not without limitations/imperfections.

In its opening chapter, the constitution establishes the country's indivisibility, territorial sovereignty and enables/establishes participation of the Defence Services in a leadership role in the state. The insistence on the country's independence, sovereignty, and overall disapproval/hostility toward foreign influence permeate the document. There is a clear current in the Constitution that insists on the indivisibility of power in the President and the supremacy of the Defence Services as a constant force that can be called upon to run the state in any emergency. Beyond these context-specific constitutional orientations, the document appears to present a hybrid of presidential systems and Westminster style parliaments.

Given the newness of the constitution and the country's recent opening, it remains to be seen how conventions and precedents will be established based on the decisions and actions of current office-holders, such as the Speaker of the Pyiaungsu Hluttaw, Shwe Mann. There is an opportunity to set precedents before practices crystallize and become engrained/path dependent and more difficult to change. This presents both a challenge and an opportunity for the people of Myanmar. They have a chance to engrain practices that, although difficult, can contribute to the country's future stability and enhance democracy. There appears to be some discrepancy between the content of the Constitution and its operationalization, namely for parliamentary affairs.

The constitution lays out the country's basic structure where power is divided between executive, legislative and judicial branches at the both the national and sub-national (state/regional) levels (Figure 2). These branches "are separated, to the extent possible, and exert reciprocal control, check and balance among themselves" (s. 11a). The quasi-

federal structure (although not referred to as such in the constitution), provides some of the mechanisms required to manage the country’s internal diversity by allowing for national and sub-national rule. Schedules 1 and 2 of the constitution define the areas of jurisdiction for the union and region and state legislatures, respectively.

Myanmar’s parliament has demonstrated progress and “has received considerable praise since 2011” (Egreteau 2014, p. 59). The majority party in parliament is the pro-regime USDP. Members of parliament (MPs), according to Renaud Egreteau, “now debate publicly political issues once deemed taboo” (p. 60) and have been seen to question government decisions and openly expose “[a]buses of power by army officers in the countryside” (p. 60). Needless to say, challenges remain, but this progress is positive.

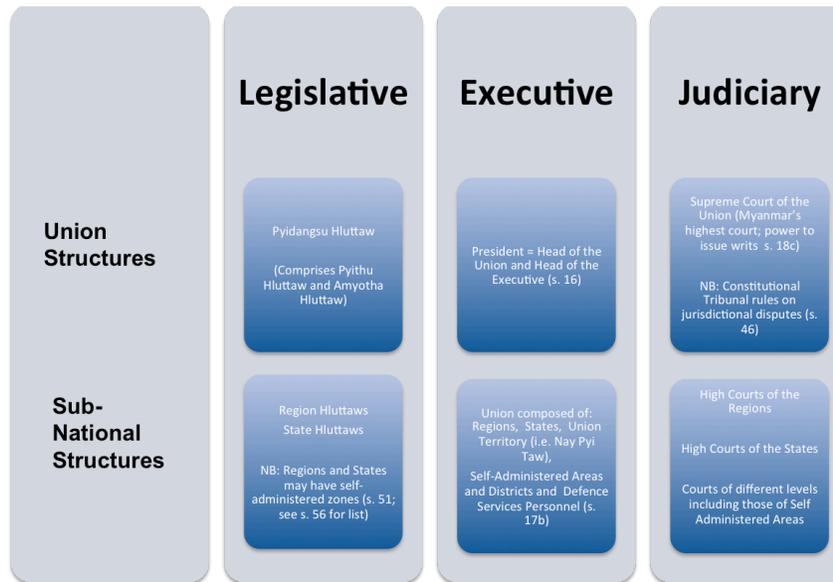


Figure 2: Myanmar’s constitutionally defined state-structure.

Legislatures in Myanmar are referred to as “hluttaws.” Each state and region has a hluttaw and there are two hluttaws at the national level. The Phyithu Hluttaw, with 440 members, represents the townships and populations in Myanmar. It is comparable to lower houses in other Westminster-style parliaments as it represents the population at large. The Amyotha Hluttaw, with 224 members, represents states and regions (i.e. ethnicities/nationalities) with 12 members from each state and region. This type of equal representation where population does not drive representation is similar to upper houses in Westminster parliaments. In each of these houses, 25% of the seats are reserved for Defence Services appointees. The Minister of Defence appoints 110 active duty military members to the Pyithu Hluttaw and 56 active duty military members to the Amyotha Hluttaw. At the sub-national level, there is a single legislature with seats reserved for military appointees.



Both the Pyithu Hluttaw and the Amyotha Hluttaw have their own committees, speaker and deputy speaker. When taken together, the whole of Myanmar's parliament is referred to as the Pyidaungsu Hluttaw, also known as the Union Parliament. In this report, the terms Pyidaungsu Hluttaw and Union Parliament are used interchangeably. The speaker and deputy speaker of the Pyidaungsu Hluttaw also serve as those of the Amyotha Hluttaw. It appears that the Pyidaungsu Hluttaw is the standard embodiment/operational arm of parliamentary affairs in Myanmar, with most business, e.g. scrutinizing and passing the budget bill, proceeds through the Union parliament instead of through the Pyithu and Amyotha Hluttaws separately.

Scrutiny of government spending is the most basic responsibility of a parliament, and Myanmar is no exception. By providing oversight through the power of the purse, legislative scrutiny of government spending and tax legislation is the most basic responsibility of a parliament that derives from the Magna Carta (1215) (see Lee 2013, p. 23). This basic responsibility is reflected in Myanmar's parliament through the Pyidaungsu Hluttaw's role in the budget approval process (see section 103 of the Constitution). No money can be spent unless parliament approves it (i.e. provides informed consent). Transparency and accountability in a country's public financial system are only possible when parliament can serve as a check and balance to government.

PARLIAMENTARY SCRUTINY: A FOUNDATION OF DEMOCRATIC GOVERNANCE

Since 2014 in Myanmar, international efforts led by the World Bank and the International Monetary Fund (IMF) have focused on public financial management (PFM) which relates mainly to the executive branch's role in budgeting and fiscal affairs (see for instance, World Bank (2014), IMF (2014), Lienert (2015)). Although Myanmar's openness to improving its fiscal practices is recognized, the reports point to structural weaknesses that must be addressed in the country's budgetary framework and reporting processes.

While building capacity in the executive branch in fiscal matters and budgeting is essential to stabilize Myanmar's economy and state system, it should be developed as the Pyidaungsu Hluttaw's capacity is strengthened in tandem. Including decision-support analysis and access to information for the Pyidaungsu Hluttaw in PFM plans can promote the fiscal system's overall sustainability and contribute to democratization efforts in Myanmar. Myanmar is now at a crossroads. It has an opportunity to build a transparent PFM system with *effective* linkages to parliament. It is in this underserved link between executive reporting and parliament that an accountable and transparent PFM system can be developed.

To execute its scrutiny function, parliament requires decision-support for policy and financial analysis from its broader public finance and democratic ecosystem. Using the Canadian Westminster case as a model, the various processes, resources and

information requirements of parliamentary scrutiny are depicted in Figure 3. The interdependencies between the executive and the legislative branches must be noted. Successful development of a parliamentary financial scrutiny function will depend on building and linking key structural elements for reporting by the government, while aligning them with political incentives. Myanmar does not yet have the capacity to build this system, however, this infrastructure would be well served by international support.

This report is grounded on the premise that parliament is interdependent with the executive on three dimensions: processes, resources and information requirements. As depicted in Figure 3, the organizational basis of this interdependence must be leveraged to develop and uphold parliament’s scrutiny function.

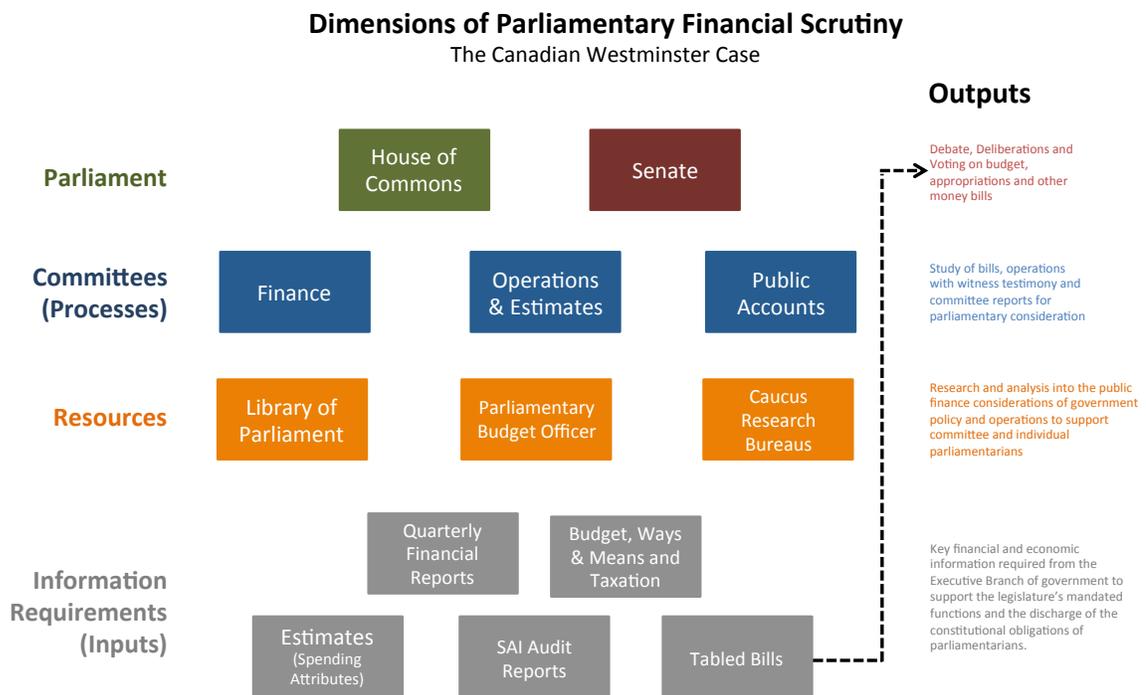


Figure 3: Organizational view of parliamentary financial scrutiny.

The literature on the role of legislatures in fiscal matters tends to focus explicitly on the budgetary process (Wehner 2004, 2010; Posner and Park 2007). Wehner (2004) proposes a typology of legislatures based on their budget policy impact. Each of three types of legislatures has varying degrees of influence on the creation, change and approval of an executive branch’s budget. The majority of legislatures (63%) are able to make only minor changes to a budget (e.g. France, Germany, Korea), while 22% can make no changes (e.g. Canada, United Kingdom, Japan) and 15% can make significant changes (e.g. United States, Czech Republic, Denmark) (Wehner 2004, p. 6).



Type of Legislature	Description
Budget making legislatures	Legislatures that can create their own budget and/or amend or reject a government's budget.
Budget influencing legislatures	Legislatures that can amend or reject a budget but cannot formulate their own budget.
Legislatures with little or no budgetary effect	Legislatures with little or no budgetary effect. They essentially assent budgets before them because they cannot propose their own budget, reject the executive's budget or amend it.

Table 2: Extracted from Wehner 2004, Box 2 "A typology of the budget policy impact of legislatures."

Regardless of the type of role the legislature plays in budgetary oversight, it is only one part of its more general role in scrutinizing the fiscal cycle. To fulfill this capacity, the legislature is dependent on basic inputs from the executive branch.

The processes, resources and information requirements depicted in Figure 3 are typical of a weak parliament model where the legislature is responsible for overseeing or surveying the raising and spending of public money by the executive but cannot initiate or propose its own money bills. This model represents the majority of legislatures, i.e. all but those that can make significant changes to budgets or initiate money bills like the U.S. Congress.

Parliament undertakes its scrutiny function through debate and voting on resource allocation. The deliberations of finance-oriented committees, e.g. Finance, Operations & Estimates and Public Accounts, undertake important scrutiny of money bills and government spending. Research is undertaken by the library of parliament, parliamentary budget office and committee secretariats (and in the case of parties, caucus research bureaus), in order to provide independent advice to committees and individual parliamentarians. The information provided by government is intended to support individual parliamentarians in the upper and lower houses of parliament so they can provide (or not) their informed consent on the matters before them. Therefore, in order for a parliamentarian to vote on fiscal matters before them (be it a budget bill, estimates, or the public accounts), they depend on the in-depth scrutiny of parliamentary committees and the research and analysis of various offices that all build on the information provided by the executive branch. This interdependency between the PFM and parliament is at the very core of a sustainable and accountable democracy. Parliament should be regarded as a built-in interlocutor from the outset when it comes to matters of fiscal scrutiny.

To fulfill its role as guardian of the public purse, the legislature should be supported by a set of *processes*, be able to leverage *resources* and have access to *required information*.

Processes

With the spectrum of issues on which legislators are called to vote, they cannot be experts in all areas or scrutinize each bill with exceptional depth. Committees with specific responsibilities and areas of expertise can help to ensure that bills are studied in



depth by at least a handful of parliamentarians. Typically, on matters of public finance, a lower house will have three committees dedicated to fiscal scrutiny: a finance committee, an operations and estimates committee and a public accounts committee (as depicted by the blue boxes in Figure 3). The committee construct mirrors the three key dimensions of the full financial cycle (which does not appear to be the case in Myanmar).

These three committees are responsible for the in-depth study of different parts of the public finance management system. In Canada, the Finance Committee's most significant responsibility is to undertake pre-budget consultations and to report on the government's budget bills. The Operations and Estimates Committee, has the responsibility of studying how money is allotted to departments and agencies, how it's spent and how it is reported. Finally, the Public Accounts Committee serves as parliament's standing audit committee. Not only does it review the work of the Auditor General, it also assesses the government's consolidated financial statements, i.e. reviews the government's books.

The committees and their ability to compel witnesses, hear testimony and release reports, are supporting processes for parliamentarians that provide a particular perspective on public finance matters. While the committees benefit from their own support structure including clerks, researchers, etc., the committees alone are an insufficient source of data and information for parliamentarians. The composition of committees reflects the composition of the House of Commons, meaning that if a government has a majority, it also dominates the committees. Its members chair the committees and make up the majority of members. This is not meant to imply that the work of committees is instantly devalued, but rather that the committees may not be as apt to challenge the government perspective.

Resources

To add a supplementary layer of decision-support for parliamentarians, they require other resources for analysis and information, depicted in Figure 3 in the row of orange boxes. The library of parliament, a parliamentary budget office (PBO) and caucus research services provide three different types of information to support a parliamentarian's decision-making. A library of parliament serves the legislative branch by providing background and contextual information on bills or issues before parliamentarians at their request. By contrast, a PBO will provide analysis of fiscal matters for parliamentarians, presenting a particular perspective on an issue based on the available data. A PBO does not comment on politics or engage in public debate but rather uses data and evidence to inform its findings. At the exclusive service of the legislature, a PBO reports directly to parliament and can take requests from legislators.

In many Western democracies, large established political parties tend to have their own research offices. These offices often include a capacity to undertake fiscal and economic research on behalf of the party leader and/or its parliamentarians. However,



due to the political nature of the organization, and regardless of the quality of work undertaken, the work of these offices is often seen to be partisan and less than objective as a primary resource for media and the public. While this work may be perceived as partisan, the work can be additive to the work of parliamentarians. Due to the political nature of these functions, they can tacitly permit the non-partisan offices such as the Library of Parliament and PBO from being pulled in a partisan direction. It is our view that parliamentarians can benefit from three types of advice from three distinct organizations providing analytical support to parliamentarians.

Information Requirements

Finally, the grey boxes in Figure 3 represent the minimum types of data that a government should regularly report to ensure that parliamentarians have the information they need to provide their informed consent on fiscal matters. Estimates, quarterly financial reports, budget bill, ways & means and taxation, a supreme audit institution that reports directly to the legislature and tabled bills (i.e. all other money bills, such as money to build a bridge), are the basic inputs or information requirements a government should be providing to the legislature.

The executive and legislative branches of government are inextricably linked in a democratic context through PFM and fiscal scrutiny. A legislature is dependent on the inputs from the executive branch based on the data collection and reporting it undertakes. While the legislature is entitled to this information as representatives of the citizenry, it is merely a subset of what the executive can access and is by no means a complete unveiling of the inner workings of government. For the executive, a legislature capable of performing its oversight function (thanks to regular and accurate reporting) adds a measure of legitimacy, accountability and rigour both domestically and internationally and may also contribute to stability in the country's financial markets.

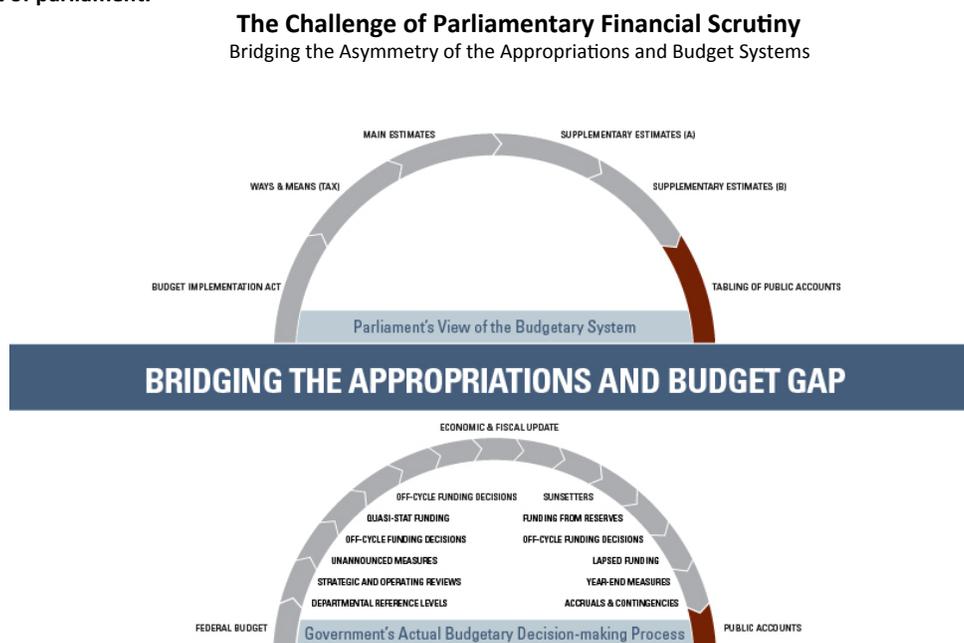
FOSTERING ACCOUNTABILITY AND TRANSPARENCY

Since 2014, there has been increased attention on Myanmar's PFM. Ian Lienert, a PFM consultant, released a working-paper in February 2015 comparing parliamentary budgeting and transparency in ASEAN countries. This detailed report provides a useful overview of how PFM works across nine countries making it a helpful source document for anyone seeking to understand these systems. The International Monetary Fund's (IMF) Fiscal Affairs Department released an internal document on Myanmar's budget process and its PFM framework in February 2014. Weakness in the budget process and weak revenue estimation abilities, among other processes, are said to require strengthening and reform. The World Bank's Project Appraisal Document (2014) to modernize PFM in Myanmar highlights issues such as the limited use of the budget as a policy-planning tool, the delays in updating the tax system and financial reporting mechanisms. A lack of staff trained in the basics of financial management also contributes to the delay.

While Myanmar’s openness to improving its practices is recognized, collectively, the reports point to structural weaknesses that must be addressed in the country’s budgetary framework and reporting processes. At the time of writing, Myanmar appears to be making attempts to improve its PFM with the support of international delegations from the World Bank and the IMF. Although PFM will not be assessed in this report, we maintain that sustainable accountability and transparency is linked to a PFM that integrates parliament as a partner and interlocutor.

The insistence on PFM derives the natural asymmetry in information between the executive and the legislature (see Figure 4). The diagram, using the Canadian case as a model, illustrates three points. First, the bottom arc presents the various fiscal exercises and information gathering undertaken to support cabinet decision-making. This decision support information is highly focused, often analytical, done in a precise accounting language (i.e. accrual accounting) and only accessible by the executive branch. Second, the top arc represents the information provided by the government via its expenditure management system (EMS) to the legislature in order for it to discharge its fiduciary obligations. However, unlike the information in the government’s EMS, the information available to parliament tends to be highly aggregated, not particularly timely and presented in an alternative financial language, i.e. cash accounting. Third, the difference in quantity, quality and timeliness of information between those two arcs represents a fundamental asymmetry of information between the executive and legislative branches.

Figure 4: Overview of the information asymmetry between the Canadian government’s view of the financial cycle and that of parliament.





Even in the Canadian context, it means that legislators are at a significant disadvantage vis-à-vis their executive branch counterparts with respect to the discharge of their constitutional obligations.

The implications for Myanmar on this asymmetry are that the design of the government's EMS via its PFM reform, must be architected in such a way that ensures the regular collection of data and reporting on government programs and activities for decision support for both the cabinet and the parliament. There are few incentives for a government in either a mature or emerging democracy to create a robust decision support architecture for political opponents, if one does not pre-exist. Myanmar has an opportunity, albeit small and shrinking, to establish the transmission of information from the executive to the legislature as an unequivocal convention necessary for a well-functioning democracy. An ideal PFM-reform would engage parliament as a regular interlocutor.

Information Requirements

The type and nature of the information provided by the executive directly impacts parliament's ability to perform its constitutionally mandated scrutiny function. The content that parliaments require for decision-support are all **highly** dependent on the flow of information from the executive. If the source information is not reliable and verifiable, there is no amount of analysis that can be done to make the content useful to parliamentarians. There are three principal types of content a parliamentarian will draw upon as they execute their mandate:

1. Informational
This type of content is provided typically as context or background information on a topic or an issue-area. Informational content is a direct transmission of facts and data that may be useful to a parliamentarian as they prepare to interpret the matters before them. Such content tends to come from a library of parliament that prepares briefings or backgrounders on current issues before parliament or those of interest to parliamentarians.
2. Analysis and Advice
Content of this nature has been evaluated, assessed and critiqued by an agent independent of the government, for instance an officer of parliament (i.e. agent accountable to the legislature like a PBO) or an independent organization (e.g. think tank, university etc.). This type of content provides parliamentarians with a particular interpretation or opinion on an issue. This content is intended to offer parliamentarians an informed perspective on a matter that they can reference as they develop their own evaluation of an issue.
3. Procedural Support
Procedural content is mainly the responsibility of committee clerks. Parliamentarians are informed of the processes and timing in the decision-making system to orient their interventions and to help them to work in the existing parliamentary system.



These three types of content provide a parliamentarian with a set of parameters that they can use to evaluate a bill, and to provide their **informed consent** to matters of public concern, should they so choose.

That which underlies the informational analysis and advice content described above can be regularly acquired through an information architecture. Such an architecture frames the inputs, outputs and outcomes of each decision. The collected information can be program based and reports on activities and progress. Collected at regular intervals, in a pre-established format, the information helps to monitor the outcomes of government programs and their associated costs. This type of structure requires regular department reporting and that can be made public. This helps to ensure that parliament can access information at set intervals without depending solely on government sharing the information.

In Canada, this architecture is referred to as the Program Alignment Architecture (PAA).² The PAA is an inventory of government programs that requires regular reporting to generate financial and performance information (Treasury Board of Canada Secretariat 2013). An effective architecture provides decision-support across inputs (i.e. resources), outputs (e.g. services, programs) and outcomes (i.e. results) and enables political leadership to optimize on three fiscal outcomes (aggregate fiscal discipline, allocative efficiency, and operating efficiency (Schick 1998)). See Table 3 for a description of the three fiscal outcomes.

Aggregate Fiscal Discipline	Budget totals should be the result of explicit, enforced decisions; they should not merely accommodate spending demands. These totals should be set before individual spending decisions are made, and should be sustainable over the medium-term and beyond.
Allocative Efficiency	Expenditures should be based on government priorities and on effectiveness of public programs. The budget system should spur reallocation from lesser to higher priorities and from less to more effective programs.
Operational Efficiency	Agencies should produce goods and services at a cost that achieves ongoing efficiency gains and (to the extent appropriate) is competitive with market prices.

Table 3: Reproduced in full from “A Contemporary Approach to Public Expenditure Management,” by Allen Schick for the World Bank Institute (February 1998), p. 2, Table 1.1, “Basic Elements of Public Expenditure Management.”

A program architecture is the foundation for adequate information resources and the starting point upon which to develop parliament’s scrutiny function.

² For further details, please see the Treasury Board of Canada, Secretariat (TBS) website (<http://www.tbs-sct.gc.ca/tbs-sct/abu-ans/tbs-sct/paa-aap-eng.asp>). The PAA was developed by Kevin Page when he was the Executive Director of the Expenditure Policy and Information Branch of the TBS.



Recommendation: The government should adopt a program activity architecture (PAA), for its expenditure management system, that captures planned spending and results on an inputs, outputs and outcomes basis.

To strengthen parliament's capacity, it is strongly advised that the PFM system currently supported by the IMF and the World Bank involve parliament as an interdependent actor. This would require regular reporting on the state of the government's finances and its anticipated departmental and program spending.

Recommendations: The government should provide in-year financial statements on a Chart of Accounts (PAA basis) during the fiscal year (e.g. quarterly). The government should present the legislature with planned spending reports as well as a year-end report on results on an annual basis. Both reports would support the appropriations scrutiny process.

Reporting

As an example of the applications of effective PFM reporting, we turn to the role of the executive branch in budgeting. When it comes to budgeting for instance, the OECD's Council on Budgetary Governance highlights the executive's responsibility of providing parliament with specific types of information that enable parliamentarians to execute their scrutiny function (for a summary of the ten principles of good budgetary governance, see Annex 1). In the preamble to the recommendations, it clearly states that:

the national parliament has a fundamental role in authorising budget decisions and in holding government to account, and that as well as having access to budget documents and data, parliament and citizens should be able to engage with and influence the discussion about budgetary policy options, according to their democratic mandate, competencies and perspectives (Preamble, OECD Recommendation of the Council on Budgetary Governance, 2015, p. 4)

To leverage the checks and balances of a governing system such as that of a weak parliament, the legislature must meaningfully participate in the budgeting process. Not only can the legislature's participation improve outcomes in budgeting (see for instance Wehner 2004, 2010), but it imbues the process, outcomes and government with a measure of credibility. The OECD's insistence on participation and transparency as best practices in budgeting implies that the foundations for good budgeting are built on accurate and credible fiscal premises—premises highlighted by a well functioning PFM.

Recommendation: To encourage Myanmar's move to transparent and accountable PFM that can ensure the executive is fulfilling its role relative to parliament, it is recommended that budget information should be provided in a manner consistent with OECD principles for budget transparency.

Processes

Parliamentary Scrutiny and the Financial Cycle

A typical government annual financial cycle has five components, depicted in Figure 5. The processes in the cycle generate the data required to understand the way a government spends money and tracks and assesses its spending (using a PAA). While the cycle is continuous, many would interpret the start of the cycle to be the tabling of the budget that showcases a government's new planned spending and/or cuts. Similar to a traditional Westminster parliament, the Union government in consultation with the Finance Commission, proposes a budget that is tabled in the Pyiaungdsu Hluttaw (see Figure 6 for a depiction of Myanmar's budget process).

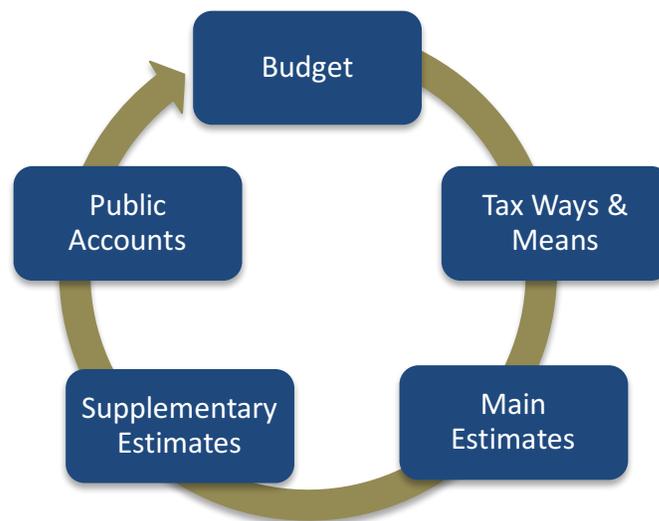


Figure 5: Standard government annual financial cycle.

The budget document itself appears to be a compilation of individual line ministry budget submissions. Concerns have been raised that the Finance Ministry is not acting as a control gate or filter for these budget asks. The lack of a control gate may suggest less complete integrity of the information used to develop and analyze the budget.

In the Pyidaungsu Hluttaw, the PAC is meant to play a lead role in evaluating the budget. Currently, the Public Accounts Committee (PAC) serves as a super-committee fulfilling three functions by evaluating: the budget bill, appropriations and public accounts. These functions are often separated in other Westminster-style jurisdictions. The single PAC super-committee services the Union Parliament since the Pyidaungsu Hluttaw evaluates the budget.

The PAC's support infrastructure is relatively weak. There are currently 31 members on the committee with approximately three support staff managing three distinct fiscal issues that are often left to individual committees to oversee (see Lienert 2015, p. 80).

The issue of limited capacity in public finance research, evaluation and analysis is also reflected in the public service making it difficult to recruit staff to support the PAC.

Recommendation: It is advisable for the Public Accounts Committee (PAC) should consider splitting into three committees to scrutinize the budget, appropriations and public accounts or to create separate sub-committees.

Financial Cycle

While parliament has demonstrated courage in reducing planned spending through the PAC (see Lienert 2015), it is always a step behind because there is no medium-term economic and fiscal planning framework produced by the government (see Lienert 2015). This means that parliament does not know the government’s underlying assumptions and plans (let alone vote on them). The medium-term planning framework serves as an anchor when trying to understand changes to departmental spending and the taxation system. Without it, parliament is providing consent without being fully appraised of the government’s assumptions.

After discussions and interviews with government and non-government officials in Myanmar, as well as members of civil society organizations and consultants, there does not appear to be a discernable set of conventions established in the country to govern parliament’s analysis of the financial cycle. To verify this finding, a set of questions and statements for confirmation were sent to governmental and non-governmental officials in Myanmar (see Annex 2 for the questions and statements). As this report is being submitted, we have yet to receive responses from these parties.

While no particular conventions could be confirmed, the country’s constitution prescribes a set of processes related to the budget and the PAC (see Figure 6). According to the Constitution, Myanmar’s budget bill contains not only the government’s new spending plans or cuts, but also the request to appropriate the spending base of the government that includes expenditures authorized in previous years. Linking these two processes in a government’s fiscal cycle can better connect planned and regular spending for parliamentarians.

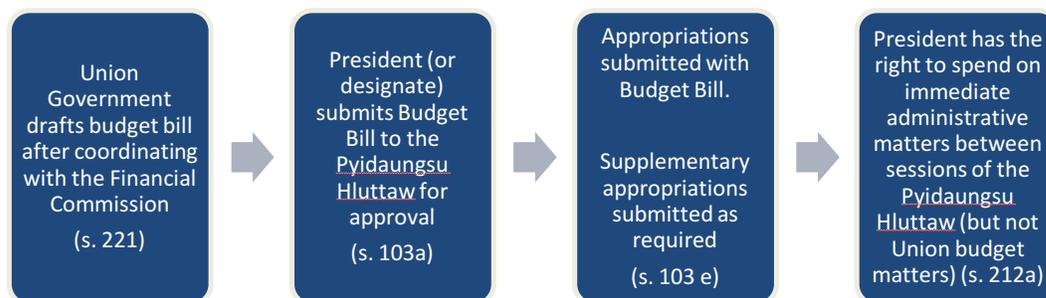


Figure 6: Depiction of Myanmar’s budget tabling and approval process.



These practices however, could not be confirmed in practice. This implies that while not only is the country lacking consistent practices for financial scrutiny, there are processes established in the constitution, which may not be practical or operational. Reconciling these differences by establishing conventions may become all the more important as the country seeks to stabilize its democratic structures.

The lack of consistent practices and processes in the financial cycle is problematic for *informed* consent. In order for parliamentarians to vote on matters before them, they require basic information that derive from conventions and processes of both the executive through PFM and legislative branches through its committees, resources and information requirements. Given that these processes are unverifiable, it appears that parliamentarians lack the basic information and support they require to vote in an informed manner on the bills before them. This is problematic as it is impossible for a legislator to uphold their constitutional duties without the necessary information to evaluate bills.

Resources

The content parliamentarians require must be generated from various sources as it includes informational analysis and advice, as well as procedural types of content. Given the complexity of the required data, parliamentarians should be able to leverage resources from within and from outside of the parliamentary system. With this report's focus on parliament's capacity for fiscal scrutiny, the following discussion on resources will emphasize suggested offices and reforms within the parliamentary ecosystem (i.e. within the parliamentary system).

Library of Parliament

The United Nations Development Programme (UNDP) is currently in Myanmar supporting the establishment of a parliamentary library. Still in its early phases, the library is focused on building basic research skills among its staff and on building physical infrastructure, i.e. collecting books. While refining research skills is central to a parliamentary library's success, it is unclear why the project is focused on physical/hard copy resources.

When it comes to the library's infrastructure, instead of emphasizing the importance of acquiring physical books and materials, Myanmar's parliamentary library capacity can be optimized by going digital. Equipping the library with high speed Internet and teaching the staff to leverage digital libraries around the world, they can not only access boundless information, but also learn to interact with and contribute to international networks of peers.

From a content perspective, the library's function is to produce informational content for parliamentarians. From briefings to backgrounders, the role of the library is to transmit facts and data on a topic or issue-area without providing analysis from a



particular perspective. Unlike a PBO that is an analysis-driven organization, the library is only responsible for providing credible information on matters before parliament without necessarily analysing or assessing the content that it is transmitting. Given its role as often the first source of information on issue areas including government bills, it is crucial that the library have the resources (both human and data) commensurate to its mandate. In its developing phases, the library has an opportunity to establish itself as a credible source of information.

Recommendation: That the library develop specific economic and financial research capacity to support parliamentarians' understanding of fiscal affairs.

Parliamentary Budget Office

When it comes to matters of fiscal scrutiny, parliamentarians are most often called upon to vote/provide their consent on the budget, taxation matters, appropriations and the public accounts. For each of these categories, parliament should have a form of assurance that the content it is evaluating is legitimate and verifiable. Independent objectivity can come from parliamentary offices such as a PBO (for matters other than the public accounts that should be audited by a supreme audit agency, i.e. an Auditor General). These organizations can provide independent and objective research on these matters in real time. Unlike audit agencies, a PBO is concerned with actual and projected spending and not ex-post assessment, distinguishing them from audit functions (Page et al. for the OECD, in draft).

A PBO is a type of independent fiscal institution (IFI). IFIs exist in many countries to promote transparency and scrutiny of government financial actions. There are three broad categories of action that an IFI will typically undertake: economic and fiscal forecasting; assessment of the long-term sustainability of public finances; and producing costings (Page et al., forthcoming). For an IFI's work to have impact, it must be viewed as credible and legitimate by its stakeholders, namely the legislature. To begin to achieve this, an IFI requires at the very least funding and resources commensurate to its mandate and access to data from the executive branch in order to produce analysis relevant to parliamentarians to support them in providing their informed consent on bills.

One way to ensure that a PBO is set-up for success, is to use an evaluation framework typically applied to evaluate outcomes as a blueprint for the office's establishment. For instance, Page et al. developed an evaluation framework for the OECD that was successfully applied in the first evaluation of the Office for Budget Responsibility (United Kingdom). The framework is currently being used by Ontario's Financial Accountability Office (a sub-state PBO in Canada), as a plan for the office's development. The evaluation framework can be turned on its head to serve as a tool to identify and implement best practices and approaches for the establishment and development of a PBO, based on existing norms and rules.



To support a future IFI, Myanmar may wish to affiliate with and participate in the work of the World Bank's Global Network of Parliamentary Budget Officers (GN-PBO). A community of new and emerging PBOs, the GN-PBO is foremost a community of practice that works to improve technical skills, promotes operational sustainability, and perhaps most importantly, serves as a network of peers for support and learning.

The GN-PBO boasts its own virtual portal (ePBO.org) that serves as a nexus for learning, training and information sharing. With interactive (live) workshops and training hosted at the University of Ottawa, a repository of content and public documents, as well as a roster of expert contacts on matters addressed by IFIs, the ePBO.org portal is the gateway to a network of peer support that can be a useful tool for the team establishing an IFI in Myanmar. Connecting with this network would provide Myanmar and the founding appointees of a new IFI/PBO with an instant network of peers who have experienced establishing a PBO in often complex political situations. Gaining from the existing resources of the GN-PBO through the ePBO.org portal would help to expedite Myanmar's reform process by enhancing the capacity of a new PBO/IFI to fulfill its role.

Recommendation: It is strongly advisable that Myanmar establish a PBO. The working group supporting the creation of the PBO should join the World Bank's Global Network of Parliamentary Budget Offices (GN-PBO).

Auditor General

When it comes to the public accounts, the auditor general is typically required to provide audit assurance of the government's books. International standards exist to govern the work of supreme audit institutions. The International Organization of Supreme Audit Institutions (INTOSAI), founded in 1952, serves as an umbrella organization for non-government auditors "to promote development and transfer of knowledge, improve government auditing worldwide and enhance professional capacities, standing and influence of member SAIs in their respective countries" (INTOSAI 2006). Myanmar is a member state of INTOSAI.

Myanmar's Auditor General (AG) serves both the government and parliament. Appointed by the president (and obligatorily ratified by Parliament) the AG's office is the equivalent of a government ministry (Lienert 2015, p. 84). While also serving as a member of the Financial Commission (s. 229), the AG reports to Parliament on budget execution at six-month intervals (a practice established in 2014) (Lienert 2015, p. 40). The AG's dual yet opposed sources of accountability in the executive and the legislature, can compromise their ability to provide audit assurance to parliament on the state of the country's public accounts. Without a clear mandate to exclusively serve the legislature, the AG is required to mediate its analysis and recommendations for clients with competing interests.

Separating the AG from the executive branch of government will imbue it with a layer of independence that can promote transparency in its work and insulate it from



government interests. Simply put, an independent AG enhances parliament’s ability to perform its fiscal scrutiny function with added assurance and authority.

Recommendation: It is advisable that the AG be constitutionally required to exclusively serve the legislature and appear before the PAC to testify to its members about the content of their report.

CONCLUSION

This report set out to fulfill three key objectives to foster a sustainable and accountable fiscal scrutiny function in Myanmar’s parliament. These objectives include:

- | | |
|--|--|
| 1. Transparent financial reporting to parliament | A sustainable and accountable PFM system that includes parliament by producing and sharing information with the legislature. |
| 2. Clear roles and responsibilities for the executive and parliament | The legislature must provide informed consent on money bills through well defined and disciplined processes. The processes that support this oversight function must be grounded in information from the executive branch. |
| 3. Capacity | Parliamentarians must have adequate resources to scrutinize policy and financial matters to discharge their constitutional obligations, i.e. informed consent. |

To fulfill these objectives, this report emphasized the importance of looking beyond the PAC to the broader democratic ecosystem in which Myanmar’s Union Parliament operates. As a weak-model parliament, the legislature has a responsibility to scrutinize government actions and provide its *informed* consent on the matters before it but depends on the information provided by the executive. In order for legislators to fulfill this function, they must be supported by a set of processes, have access to resources and be guaranteed minimum information requirements as depicted in Figure 3. A PFM that engages parliament as a partner and interlocutor is crucial to move these efforts forward.

Based on this report’s findings, Myanmar suffers from an unverifiable set of fiscal scrutiny practices and processes. Without adequate structural support and conventions in place, producing credible analysis for parliamentarians becomes virtually impossible. While the country is working to develop its parliamentary library, other tools such as a PBO and independent auditor general should be explored. At this time, no credible production of minimal information requirements can be confirmed. It appears that executive reporting practices are inconsistent based on the fact that no processes or practices (conventional or constitutional) are discernable for the financial cycle and its scrutiny by parliament.

To help to improve this state of affairs, this report suggests a set of 13 recommendations. Varying in scope and complexity, we recognize that these

recommendations require the support and action of the executive and legislative branches to be implemented. In an effort to support Myanmar's move toward continued democratization and progress, we propose an implementation procedure that targets the development of skills, competencies and structures to support a build-out in the country's entire democratic ecosystem to encourage sustainable and accountable development of parliament's fiscal scrutiny function.

RECOMMENDATIONS

Based on this report's evaluation and proposed implementation process, 13 recommendations are suggested. The recommendations are broken-down/presented by section, following the report's sequence.

Information Requirements

1. The government should provide in-year financial statements on a Chart of Accounts basis during the fiscal year (e.g. quarterly).
2. The government should adopt a program activity architecture (PAA) for its expenditure management system that captures planned spending and results on an inputs, outputs and outcomes basis.
3. The government should provide the legislature with in-year financial statements on a Chart of Accounts (PAA basis) during the fiscal year (e.g. quarterly) as well as a year-end report on results on an annual basis. Both reports would support the appropriations scrutiny process.
4. Budget information should be provided in a manner consistent with OECD principles for budget transparency.

Processes

5. It is advisable for the Public Accounts Committee (PAC) to consider splitting into three committees to scrutinize the budget, appropriations and public accounts or to create separate sub-committees.
6. It is advisable that the Auditor General report exclusively to the legislature while providing assurance and other audit reports to the executive branch.
7. It is advisable that the Auditor General appear before the Public Accounts Committee to testify to committee members on his/her report.

Resources

8. It is advisable for Myanmar to develop three types of organizations to support the parliamentary scrutiny process: a parliamentary budget office (PBO), an economic and financial research service within the Library of Parliament and a secretariat for the PAC and other relevant committees.



9. The political parties may wish to consider a fourth type of organization and developing caucus research services to provide more pointed political advice vis-à-vis financial and economic matters.
10. The working group supporting the creation of the Myanmar PBO should join the World Bank's Global Network of Parliamentary Budget Offices (GN-PBO) as well as the e-pbo.org portal for collaboration and capacity building co-managed with the University of Ottawa (Canada) as well as the ASEAN sub-group of the GN-PBO.

Implementation

11. A significant multi-year training program should be developed for capacity building (please see implementation section).
12. The Myanmar Parliament should consider recruiting western educated ex-pats as part of their core civil service for the legislative branch. Aid organizations should consider subsidizing salaries (up to 70%) to facilitate this initiative.
13. An investment in broadband networking for the parliamentary precinct is key to enabling on-line education and collaboration resources, such as e-pbo.org, for the support infrastructure organizations and parliamentarians themselves.

Support Opportunities

There is a useful opportunity to implement the proposed capacity-building strategy in collaboration with the OECD. The OECD has been a standard setter for executive branch budget practices and transparency. In addition, the OECD has developed principles for the operation of legislative budget offices. Taken together, the OECD can provide a unique insight into the executive-legislative divide. Further, the OECD sponsors a network of parliamentary budget officials that can serve as a resource for practices, instructors and peer support.

IMPLEMENTATION PLAN

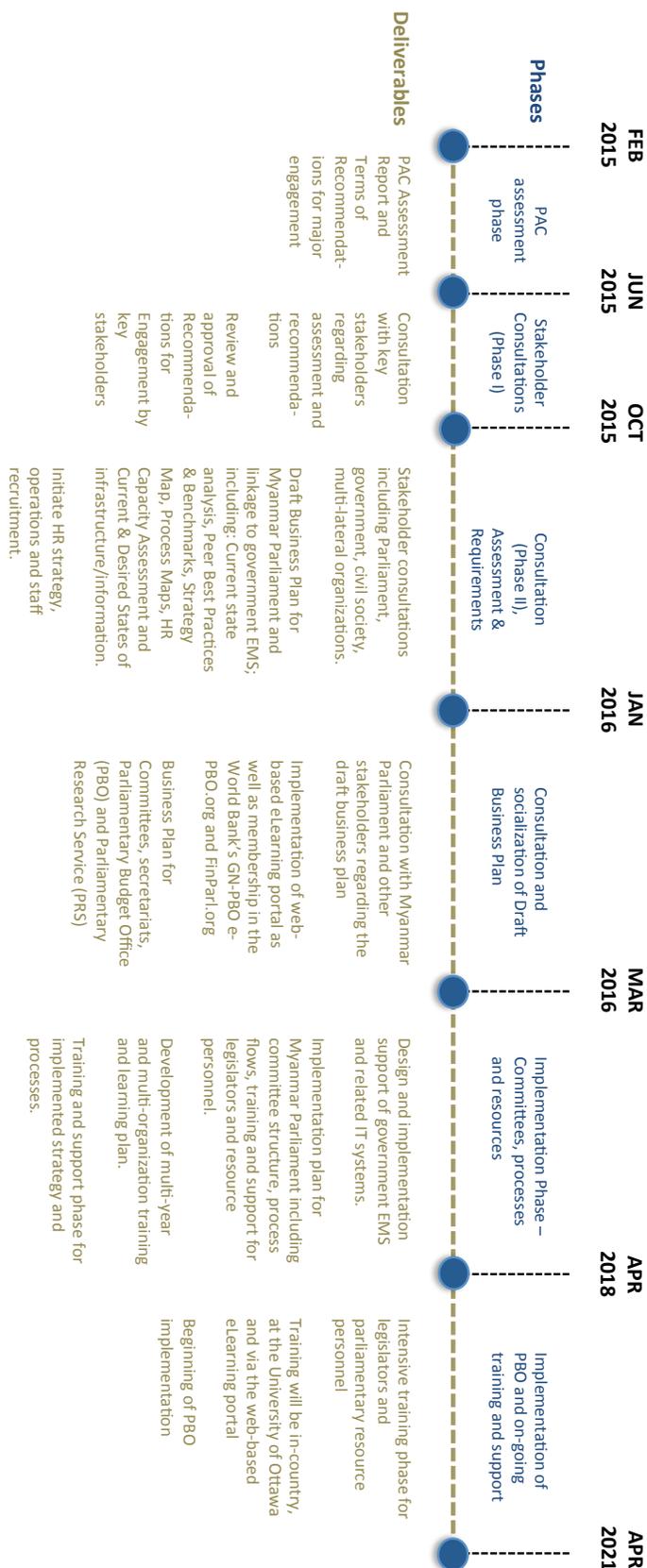
“Please don’t come to us with more diagnosis. We need support now. We need experts working with us side-by-side on the ground.”

As the heart of the proposed recommendations is **capacity-building** through multiple phases. The implementation must address the parliamentary and committee structure and processes, the analytical resources required for their support and the information requirements of parliament, linked to the PFM reforms in the executive branch. These efforts would directly link with the IMF’s and World Bank’s work on PFM by building fiscal scrutiny capacity in parliament and in its agencies. The process would depend on regular and verifiable reporting by the executive through PFM so parliament has the information it requires to fulfill its responsibility of oversight.

A high level multi-year timeline is presented to the right:

A conventional approach to implementation might suggest that a resource team be embedded in Myanmar’s parliament over a multi-year period. Through this assessment, a modified approach will be proposed. It is proposed that several small teams be created to address each of the key recommendations:

1. Information architecture (decision-support requirements of parliament)
2. Public Accounts Committee secretariat (establishment, process and management)
3. Service infrastructure (research function, PBO)
4. Other capacity development (staff recruitment and learning infrastructure)





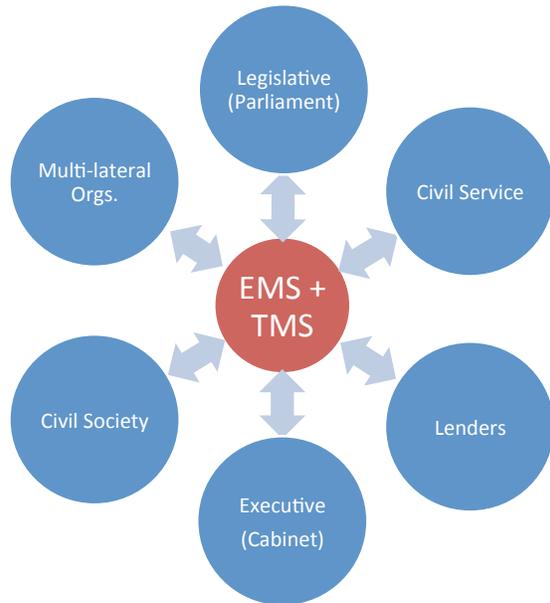
The Project Lead would develop a multi-year workplan for each of the four teams. Each of the four teams would be led by a Team Lead, who would be an expert in each area. The Team Lead would most likely be a retired public servant. These public servants would spend three-month terms in Naypyitaw working with committee members and parliamentary staff. As the ex-pat recruiting program develops, the new team members would be rotated through the four teams. Every three months, the Project Leads would conduct workshops in Naypyitaw to ensure that the workplan milestones are being met and to obtain participant feedback. Annually, there would be an opportunity for parliamentarians and public servants to hold a workshop overseas to better observe best practices and to meet with peer parliamentarians and organizations. The World Bank's GN-PBO meetings in Ottawa, Canada are a good example of a targeted training and collaboration opportunity.

A significant part of the capacity building program is to integrate Myanmar's parliamentarians and support staff with their ASEAN peers through the World Bank's Global Network of Parliamentary Budget Offices (GN-PBO) and the WB-uOttawa e-PBO.org collaboration portal. e-PBO.org and the GN-PBO community it supports, affords an opportunity to connect to peers in real-time both electronically and through regional and global workshops. While best practices may originate in countries such as Canada, the UK and the US, it is critical that day-to-day support on resources, tools and practices, come peer countries such as in the Philippines, Thailand, Vietnam and India.

To be both effective and sustainable, the implementation of a parliamentary financial scrutiny strategy must include specific and concrete initiatives to address issues of interdependence and asymmetry with the executive branch as well as the needs of the broader stakeholder communities, including civil society, media, academia and citizens.

Such a requirement suggests that the expenditure and tax management systems (EMS and TMS respectively) must be sufficiently robust so as to support cabinet decision-making but also serve the needs of parliament and other key stakeholders. A well functioning EMS and TMS will provide a useful subset of information to enable parliamentarians to discharge their fiduciary obligations but also enable other stakeholders to address their own needs. This collective effort is key to ensuring that executive branches are held to account.

Without such an infrastructure, executive branches work with a near monopoly on information that may not even be useful for the discharge of its own obligations. The following diagram presents the proposed projects:



IMPLEMENTATION PROJECTS

				Resources			
Issue	Projects	Lead	In-Country Leader	In-Country Staff	Dependency(ies)	Outcome	
I N F O R M A T I O N	EXECUTIVE BRANCH SUPPORT						
	EMS Architecture	1) Design an EMS that meets the needs of Cabinet as well as Parliament and key stakeholders.	InfoCivitas		2	World Bank's PFM Reform initiative	Successfully address information asymmetry such that parliamentarians can discharge their constitutional obligations and that civil society and other stakeholders can support the fiscal scrutiny process.
		2) Consultation process with key external stakeholder and interface with WB PFM project.	IBP & OSF	EMS Design Team Lead		World Bank's PFM Reform initiative	Ensure alignment of stakeholder needs vis-à-vis EMS architecture
	IT Solution to manage process flow	3) Design an expenditure management information system.	InfoCivitas			World Bank's PFM Reform initiative	Modest database solution to support decision-making and external reporting
	Taxation Information Architecture	4) Design a taxation information system for the efficient collection of revenue.	InfoCivitas			World Bank's PFM Reform initiative	Ensure that the revenue collection process supports decision-making on taxation issues and external reporting
	Budget, Appropriations and Public Accounts Reporting	5) Design a reporting process linked to the EMS to support parliamentary financial scrutiny	InfoCivitas		2	World Bank's PFM Reform initiative	Ensure that Parliament, civil society and other stakeholders have adequate information vis-à-vis the full financial cycle to support the financial scrutiny process
	6) Consultation process with key external stakeholders to align needs with government reporting.	IBP & OSF	EMS Reporting Team Lead		World Bank's PFM Reform initiative	Ensure that reporting system aligns with the needs of stakeholders	
LEGISLATIVE BRANCH SUPPORT							
P R O C E S S E S	Identify key parliamentary processes for financial scrutiny	7) Parliamentary consultation process on scrutiny needs	IBP & OSF	Stakeholder Consultations Team Lead	2	Speaker and PAC Secretary	A parliamentary committee structure that is aligned with best practices and is deemed sustainable the political environment.
		8) Stakeholder consultations on process needs	IBP & OSF				
		9) Identify best practices in parliamentary committee processes	InfoCivitas				
		10) Develop committee structure and process design	InfoCivitas				
	Examine committee structure (1 versus 3 committees)	11) Consultation with the Speaker and key MP and officials	InfoCivitas			Speaker and PAC Secretary	
	Finance/Budget Estimates/Appropriations Public Accounts			Finance Team Lead Estimates Team Lead Public Accounts Team Lead	6 6 6		
Training and development for legislators on scrutiny function resources and responsibilities	12) Develop training program for legislators	InfoCivitas			Speaker and PAC Secretary	A legislator that is aware of his/her fiduciary obligations and is empowered to discharge them.	
Auditor General reports to executive branch	13) Program delivery 14) Discussion between legislative and executive branch for statutory change	InfoCivitas Speaker			Executive branch	An AG that is, and is perceived to be, independent from the executive branch.	
R E S O U R C E S	Business case for organizations	15) Business plan for committee secretariat	InfoCivitas	Committee Team Lead		Speaker and PAC Secretary	A viable business plan to establish the requisite resource infrastructure to support parliamentary financial scrutiny.
		16) Business plan for research staff 17) Business plan for PBO	InfoCivitas InfoCivitas	Research Function PBO Team Lead			
	HR strategy for capacity building	18) Develop HR plan to support capacity building	Outsourced	InfoCivitas, IBO, OSF, OECD			Strategy and execution to attract and retain competent talent to support legislators and stakeholders
	Recruiting strategy	19) Recruiting plan for retired OECD country public servants 20) Recruiting plan for Myanmar diaspora	Outsourced	InfoCivitas, IBO, OSF, OECD			
		21) Recruiting plan for local staff	Outsourced	InfoCivitas, IBO, OSF, OECD			
	Establish organizations	22) Committee secretariat (if required) 23) Fiscal research team 24) PBO	InfoCivitas InfoCivitas InfoCivitas	(see above) (see above) (see above)	6	Speaker and PAC Secretary	Effective organizations empowered to support legislators in the discharge of
	Establish HR Operations	25) Managing OECD country public servants	Outsourced	TBD		Speaker and PAC Secretary	An HR operation that harmonizes expert external resources, Myanmar diaspora and local talent and one that promotes performance and retention.
		26) Managing Myanmar Diaspora 27) Managing local staff	Outsourced Parliament				
	Staff training	28) Develop training program for each team	InfoCivitas	With individual Team Leads			Effective professional staff in financial and economic analysis.
		29) Deliver training program for each team	InfoCivitas	With individual Team Leads		Speaker and PAC Secretary	
	Workshop Support	30) Quarterly workshop to ensure program alignment with milestones	InfoCivitas	With individual Team Leads			
Stakeholder liaison	31) Develop and deliver progress reporting to stakeholders	IBP & OSF	(see above)		Speaker and PAC Secretary	Active and aware stakeholders that have a vested interest in the outcome of the legislative branch PFM reform.	

Sequencing the Recommendations

The implementation plan reflects a staged approach to capacity building in Myanmar’s legislature. The plan also recognizes the legislature’s dependence on both action and information from the executive branch. The chart below revisits the 13 high-level recommendations upon which the implementation plan is built but sequences them across three phases for planning purposes:

Phase 1
Phase 2
Phase 3

Information Requirements

1. The government should provide in-year financial statements on a Chart of Accounts basis during the fiscal year (e.g. quarterly).
2. The government should adopt a program activity architecture (PAA) for its expenditure management system that captures planned spending and results on an inputs, outputs and outcomes basis.
3. The government should provide the legislature with in-year financial statements on a Chart of Accounts (PAA basis) during the fiscal year (e.g. quarterly) as well as a year-end report on results on annual basis. Both reports would support the appropriations scrutiny process.
4. Budget information should be provided in a manner consistent with OECD principles for budget transparency.

Processes

5. It is advisable for the Public Accounts Committee (PAC) to consider splitting into three committees to scrutinize the budget, appropriations and public accounts or to create separate sub-committees.
6. It is advisable that the Auditor General report exclusively to the legislature while providing assurance and other audit reports to the executive branch.
7. It is advisable that the Auditor General appear before the Public Accounts Committee to testify to committee members on his/her report.

Resources

8. It is advisable for Myanmar to develop three types of organizations to support the parliamentary scrutiny process: a parliamentary budget office (PBO), an economic and financial research service within the Library of Parliament and a secretariat for the PAC and other relevant committees.
9. The political parties may wish to consider a fourth type of organization and developing caucus research services to provide more pointed political advice vis-à-vis financial and economic matters.
10. The working group supporting the creation of the Myanmar PBO should join the World Bank’s Global Network of Parliamentary Budget Offices (GN-PBO) as well as the e-pbo.org portal for collaboration and capacity building co-managed with the University of Ottawa (Canada) as well as the ASEAN sub-group of the GN-PBO.

Implementation

11. A significant multi-year training program should be developed for capacity building (please see implementation section).
12. The Myanmar Parliament should consider recruiting western educated ex-pats as part of their core civil service for the legislative branch. Aid organizations should consider subsidizing salaries (up to 70%) to facilitate this initiative.
13. An investment in broadband networking for the parliamentary precinct is key to enabling on-line education and collaboration resources, such as e-pbo.org, for the support infrastructure organizations and parliamentarians themselves.



Budget

The proposed budget (please see next page) is illustrative but reflects a particular approach to implementation that reflects the interdependency of parliament's capacity building efforts with that of the executive branches PFM reform initiative. Further, the strategy involves leveraging top experts from the OECD community of budget officers (with a focus on recent retirees) and creating sustainable in-country teams with members of the Myanmar diaspora as well as local resources.

The proposed implementation is expected to cost USD9 million over five years. However, the World Bank's PFM reform has already allocated USD 3 million to support the PAC and this is part of the USD30 million in credit the World Bank has made available to Myanmar. About 20% of the proposed initiatives would leverage the executive branch's development of their EMS and TMS. A further USD25 million has been made available by the Australian government (US\$8.5 million) and the UK's Department for International Development (UKAID) (US\$16.5 million) which will co-finance the project through a multi-donor trust fund for Myanmar. These funds are part of the World Bank's support for Myanmar, which in January 2014 was announced to be a \$2 billion multi-year development package.

Proposed Budget (Illustrative)

Whole of Country Financial Scrutiny Process

Myanmar

(USD '000)

		Year 1	Year 2	Year 3	Year 4	Year 5	Five-Year Total
Team Leads							
	Comp						
EMS Design	1	100	100	-	-	-	200
EMS Reporting	1	100	100	100	-	-	300
Public Accounts Analysis	1	-	100	100	-	-	200
Estimates Analysis	1	-	100	100	-	-	200
Budget Analysis	1	-	100	100	-	-	200
Stakeholder Consultations	1	100	100	100	100	100	500
Committee Secretariat	1	100	100	100	100	100	500
Research Function	1	-	100	100	100	100	400
PBO	1	-	100	100	100	100	400
Total Team Lead Costs		400	900	800	400	400	2,900
Staff							
	Comp						
Committee Secretariat	6	30	30	30	30	30	150
EMS I, EMS II, Stakeholder	6	30	30	30	30	30	150
PA, EST, Budget	18	90	90	-	-	-	180
Research Staff	6	30	30	30	30	30	150
PBO Staff	18	-	-	90	90	90	270
		180	180	180	180	180	900
Project Leadership, Management and Liaison							
	Costs						
Design, Training, Business Case	4	300	300	300	300	300	1,500
Consultations and Negotiations	2	150	150	150	150	150	750
		450	450	450	450	450	2,250
Retention Bonus							
	Bonus						
Diaspora Recruits	18	-	-	-	-	900	900
		-	-	-	-	900	900
HR Management							
Recruiting		150	50	-	-	-	200
HR Management		50	50	50	50	50	250
		200	100	50	50	50	450
Travel							
Average Round Trip (J Class)	6						
Team Leads		120	216	192	96	96	720
Diaspora	18	108	-	-	-	-	108
InfoCivitas	4	96	96	96	96	96	480
IBP/OSF	2	48	48	48	48	48	240
		372	360	336	240	240	1,548
Accommodations							
Team Leads	6	30	54	48	24	24	180
Diaspora	2	36	36	36	36	36	180
InfoCivitas		5	5	5	5	5	25
IBP/OSF		5	5	5	5	5	25
		76	100	94	70	70	410
Other							
EMS IT Systems	WB	-	-	-	-	-	-
TOTAL		1,678	2,090	1,910	1,390	2,290	9,358



Proposed Engagement Strategy

Internal environment

A number of analysts have examined the internal political environment of Myanmar and of its parliament. It is beyond the scope of this paper to undertake an independent assessment of the matter. However, based on interviews with experts and in-country observations, there may be some facts that may be considered in implementing a parliamentary scrutiny process.

From a public finance perspective, the Myanmar parliament is a “weak” form of legislature, in that it does not produce its own national budget nor can it originate money bills. This would be a similar situation as exists in most Westminster parliaments. However, there are certain parliamentary actors who hold sufficient influence as to promote the institutional development elements that are within the jurisdiction of the legislature and may also influence members of the executive branch, where such a dependency exists.

The Speaker of the Pyithu Hluttaw, the Honourable Thura Shwe Mann, served as the principal sponsor of the authors’ visit to Naypitaw. The honourable Speaker holds administrative powers over the Pyithu Hluttaw which would be critical to implementation processes, procedures and organizations within the parameters of the legislature. However, where the implementation has a dependency on resources, legislation or majority support within current committee(s), the speaker’s position as a senior member of the governing Union Solidarity and Development Party (USDP) may be helpful in initiating a productive dialogue with the executive branch of government.

The author’s visit was also supported by three other key figures within the Pyithu Hluttaw, U Hla Myint Oo, Chairman of International Relations Committee, U Thurein Zaw Chair of Public Accounts Committee (PAC) and U Maung Toe, Secretary of the PAC. These gentlemen will be key to both socializing parliamentarians to the proposed changes as well as directing implementation. They appear to enjoy the support of the speaker. Further, U Maung Toe, Secretary of the PAC would likely serve as the chief administrative interlocutor for any implementation matters.

As described in the implementation timeline diagram on page 24, there would be two major consultation phases prior to implementing a business plan. There would be ongoing consultations throughout the implementation process. It would be very important to obtain the concurrence of the above-noted key actors in the Myanmar parliament.



External environment

As described earlier in this paper, any serious initiative to improve parliamentary financial scrutiny will have significant dependence on action by the executive branch of government as well as on-going *interdependence* on the government's expenditure management system (EMS) for decision-support information.

While political relationships, such as through the USDP, can be helpful to initiate dialogue between the legislative and executive branches, there is often little incentive on the part of an executive branch to provide the legislature with: financial resources; legislative instruments for institutional development and robust information to help the legislators discharge their constitutional obligations. Providing such support is often seen as "arming" the government's opposition.

However, the World Bank's public financial management (PFM) reform initiative in Myanmar has earmarked USD30 million in support to the executive branch for the modernization of Myanmar's PFM systems and strengthening institutional capacity. Such a significant support package could support an external imperative for change that may motivate the executive branch to support broader institutional development that also encompasses the parliament.

Specifically, the PFM reform has also allocated USD3 million to support the PAC in the following ways: "This component of the project is to reinforce the capabilities of parliamentarians to review budget and audit reports, public finance management legislation, and perform the external audit function effectively. In order to do this, the following actions are being taken:

- Financing to establish a Public Accounts Committee Office (PACO) for independent analysis of the budget and legislations related to public finance management. PAC will work with PACO to analyze budget and audit reports.
- PACO will also focus on reviewing fiscal forecasts, realigning budget and planning timelines and resource allocation between different sectors. Six to eight officers will be contracted to work on budgets both at the state and national level.
- Institutionalizing capacity building of parliamentarians through on-the-job training, and knowledge sharing with parliamentarians from the region.
- Providing resources for contracting experts on an ad-hoc basis on policy issues.
- Building capacity of assistants in developing work plans, bill summaries and computer literacy." (Vineeth Atreyesh Vasudeva Murthy of the World Bank Parliamentary Strengthening Programme)

The key will be to leverage the World Bank's existing PFM reform for a broader initiative that also includes key stakeholders from the donor community (e.g. UK, Australia, IMF and OECD) as well as civil society, academia and media.



It is proposed that a launch conference be held in Washington DC, hosted by the OECD or the Global Initiative for Fiscal Transparency, to include the key donor organizations as well as parties that may wish to join in the PFM reform efforts in Myanmar. There would be three key objectives of the conference:

1. Effectively communicate the importance of a whole-of-country approach to PFM reform to support long-term institutional and democratic sustainability;
2. Present an integrated strategy for PFM reform that includes the legislative branch via interdependent mechanisms with the executive branch; and,
3. Discuss the funding options to support the proposed whole-of-country financial scrutiny strategy.

A series of workshops could support the plenary sessions of the conference to focus on detailed implementation, budgeting and financing considerations. The Jean-Luc Pepin Chair at the University of Ottawa would actively support IBP in such a conference.

Following the conference and assuming that there is concurrence on the three key objectives, participating officials of the current and future donor organizations would be asked to brief their respective organizations. Such briefings would serve as a precursor to top-level discussions between interested stakeholders and World Bank officials to consider partnering on the legislative PFM reform initiative based on a shared objective of the sustainable development of democratic institutions.

The external environment of the legislative PFM initiative includes such key actors as civil society, academia and the media. The support and engagement of these constituencies are very important to the on-going sustainability of any parliamentary scrutiny reform. Consultations with these groups are built into the implementation plan and timeline.

ANNEX 1

The ten principles of good budgetary governance *at a glance* (OECD, 2015)

The ten principles of good budgetary governance

1. Manage budgets within clear, credible and predictable limits for fiscal policy
2. Closely align budgets with the medium-term strategic priorities of government
3. Design the capital budgeting framework in order to meet national development needs in a cost-effective and coherent manner
4. Ensure that budget documents and data are open, transparent and accessible
5. Provide for an inclusive, participative and realistic debate on budgetary choices
6. Present a comprehensive, accurate and reliable account of the public finances
7. Actively plan, manage and monitor budget execution
8. Ensure that performance, evaluation & value for money are integral to the budget process
9. Identify, assess and manage prudently longer-term sustainability and other fiscal risks
10. Promote the integrity and quality of budgetary forecasts, fiscal plans and budgetary implementation through rigorous quality assurance including independent audit

ANNEX 2

Questions and statements on Myanmar's financial cycle submitted to government and non-government actors.

Please confirm the following statements (if correct, please indicate "Yes," if incorrect, please indicate "No," and provide the correct statement):

1. The budget bill does not provide a fiscal framework. The fiscal framework is part of the National Planning Bill.
2. The economic assumptions underlying the Budget Bill are not presented as part of the Budget Bill.
3. The Public Accounts Committee has approximately 3 support staff.
4. Myanmar publishes monthly reports on budget implementation.
5. The National Planning Act (presented as the National Planning Bill to the Pyidaungsu Hluttaw for approval), seeks approval for annual spending plans of government. Taken together, these annual spending plans create a five-year plan.
6. The National Planning Act is not an appropriations bill.
7. The spending areas in the National Planning Act are connected/reflected in the Budget Bill.
8. The Budget Bill is presented to the Pyidaungsu Hluttaw by January 15.
9. The Budget Bill is developed by the Executive (the government) with advice from the Financial Commission and the Ministry of Finance.
10. The Financial Commission provides advice to government on budgetary and fiscal matters.
11. The Financial Commission provides oversight to government's budgetary and fiscal matters.
12. Appropriations Acts to authorize spending in the Budget Bill are presented simultaneously with the Budget Bill.
13. The PAC is responsible solely for overseeing and scrutinizing the budget and the public accounts.
14. The Planning and Financial Committee provides oversight and scrutiny of the National Planning Annual Bill (National Planning Act)



Please provide responses to the following questions or kindly indicate where authoritative information can be referenced:

1. How is the Ministry of National Planning and Economic Development's (MNPED) mandate different than that of the Ministry of Finance?
2. Does the Planning and Financial Committee have secretarial support?
3. Who are the members (i.e. elected parliamentarians) of the Planning and Financial Committee?
4. Please describe the steps in Myanmar's fiscal cycle. For instance, in Canada, one full cycle includes: budget bill, ways and means (tax measures), main estimates, supplementary estimates A, supplementary estimates B, tabling of the public accounts.
5. Please indicate the parliamentary committees, e.g. PAC, Planning and Financial Committee, that are responsible for scrutinizing each of the steps in Myanmar's fiscal cycle. For instance, budget bill = PAC, etc.

ANNEX 3

Interview List

1. Joel Friedman and Anjali Garg, IBP, Washington DC, USA
2. Mitchell O'Brien, World Bank, Washington DC, USA
3. Rick Staphenurst, McGill University, Montreal, Canada
4. Ian Lienart, Washington DC, USA
5. Ko Ko Gyi, Myanmar Open Initiative/88 Generation, Yangon Myanmar
6. Declan Magee, Economic Advisor, U.K. Department for International Development, Yangon
7. Tini Chatterjee, Public Finance Management and Economic Governance, Australian Aid Australian Embassy, Yangon
8. Taryar Maung, National Coordinator and Zaw Htun, Yangon Regional Coordinator, Myanmar Alliance for Transparency and Accountability, Yangon
9. Renaissance Institute, Yangon: U Soe Win, Chair; U Myo Myint, Executive Director; U Myint Thaug, Board of Director; Dr. Than Myint, Board of Director; Dr. Maung Maung Soe; Member, U Min Khin, Board of Director; U Sein Htay, Advisor, Yangon
10. Edwin Ko Latt, YSPS (Yangon School of Political Science), Yangon
11. Ko Ko Lwin, Myanmar Program Associate NRGR (Natural Resource Governance Institute, Yangon
12. Matthew Arnold, Director of Programs, Asia Foundation, Yangon
13. Dr. Kyaw Thu, Paung Ku, Yangon
14. Ms. Yu Ching Wang, International Monetary Fund, Yangon
15. David Allan, Director; Saw Mya Thinn, Project Coordinator; Naw Tha Moo Paw, Program and Finance Officer, Spectrum, Yangon
16. Mark Miller, Economist, World Bank, Yangon
17. Dr. Tin Maung Than, MDRI-CESD, Yangon
18. U Hla Myint Oo, Chairman of International Relations Committee, Naypyitaw
19. Budget Oversight Workshop – Members of Parliament, including Public Accounts Committee members, Naypyitaw
20. U Maung Toe, Secretary of the Public Accounts Committee; Naypyitaw
21. U Thurein Zaw Chair of Public Accounts Committee, Naypyitaw
22. U Win Htein, NLD MP, Member of Public Accounts Committee, Naypyitaw
23. Daw Tin Nwe Oo, NDF MP, Member of Public Accounts Committee, Naypyitaw
24. U Soe Yin; Secretary of the Rights Committee, Naypyitaw
25. Daw Aye Aye Mu, Commission on Legal Affairs & Special Issues, Naypyitaw
26. U Maung Maung Win, Director General of the Budget Department, Zaw Naing, Deputy Director General; Khin Win Yee, Deputy Director; Khin Mi Mi Hlaing, Deputy Director, Ministry of Finance, Naypyitaw

ANNEX 4

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