OPEN BUDGET SURVEY 2015 MYANMAR

TRANSPARENCY (OPEN BUDGET INDEX)

2

OUT OF 100

The Government of Myanmar provides the public with **scant** budget information.

PUBLIC PARTICIPATION

6

OUT OF 100

The Government of Myanmar is **weak** in providing the public with opportunities to engage in the budget process.

BUDGET OVERSIGHT

27

OUT OF 100

BY LEGISLATURE
Budget oversight by the legislature in Myanmar is **weak**.

25

OUT OF 100

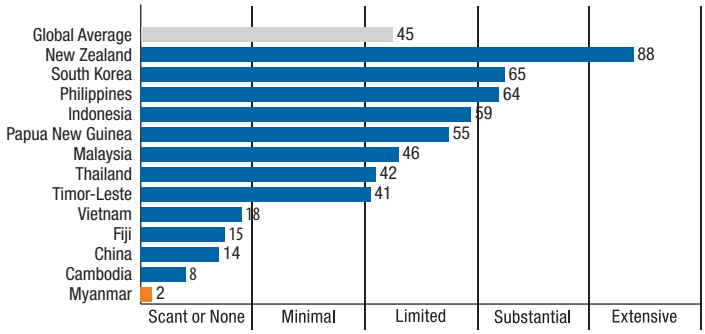
BY AUDIT
Budget oversight by the supreme audit institution in Myanmar is **weak**.

TRANSPARENCY (OPEN BUDGET INDEX)

Drawing on internationally accepted criteria developed by multilateral organizations, the Open Budget Survey uses 109 indicators to measure budget transparency. These indicators are used to assess whether the central government makes eight key budget documents available to the public in a timely manner and whether the data contained in these documents are comprehensive and useful.

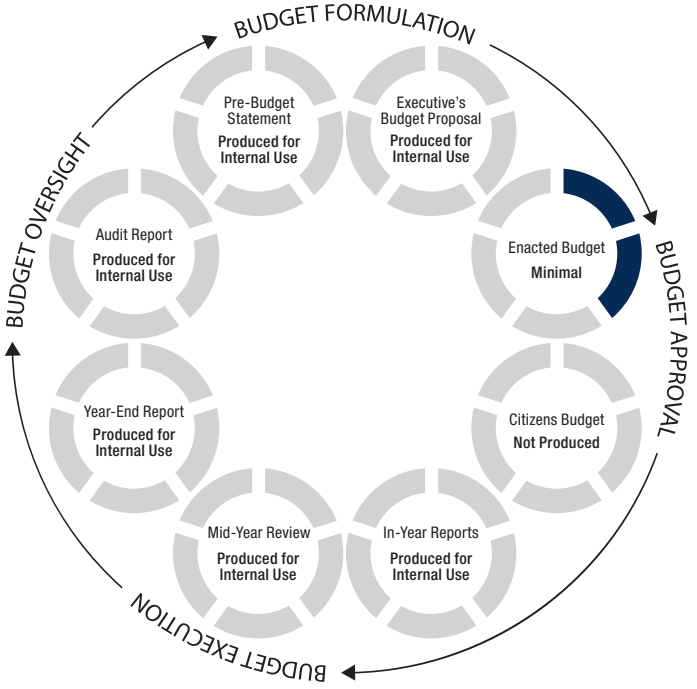
Each country is given a score out of 100 which determines its ranking on the Open Budget Index – the world's only independent and comparative measure of budget transparency.

Regional Comparison

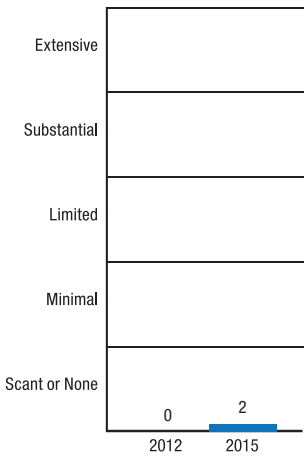


Myanmar's score of 2 out of 100 is substantially lower than the global average score of 45.

Usefulness of Budget Information Throughout the Budget Cycle



Change in Transparency Over Time



Note: The following categories are used to report the usefulness of each document: **Not produced**, **Published Late**, **Internal Use**, **Scant**, **Minimal**, **Limited**, **Substantial**, or **Extensive**.

IBP INTERNATIONAL BUDGET PARTNERSHIP

TRANSPARENCY (OPEN BUDGET INDEX)

The Availability of Budget Documents Over Time

Document	2012	2015
Pre-Budget Statement	●	●
Executive's Budget Proposal	●	●
Enacted Budget	●	●
Citizens Budget	●	●
In-Year Reports	●	●
Mid-Year Review	●	●
Year-End Report	●	●
Audit Report	●	●

● Not produced/published late ● Produced for internal use ● Published

Myanmar's score of 2 on the 2015 Open Budget Index is higher than its score in 2012.

Since 2012, the Government of Myanmar has increased the availability of budget information by:

- Publishing the Enacted Budget.

However, the Government of Myanmar has failed to make progress in the following ways:

- Not making the Executive's Budget Proposal available to the public.
- Not making the In-Year Reports, Mid-Year Review, Year-End Report, and Audit Report available to the public.
- Producing a Pre-Budget Statement but failing to make it publicly available.

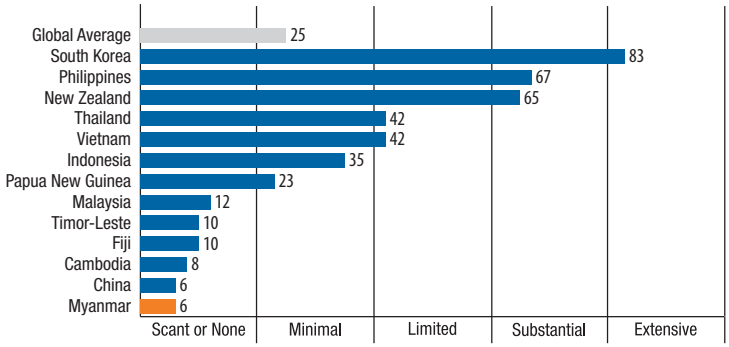
Lack of budget transparency in Myanmar can undermine its entire budget system and adversely impact oversight provided by the national legislature and the supreme audit institution, and the ability of the public to participate in budget discussions.

PUBLIC PARTICIPATION

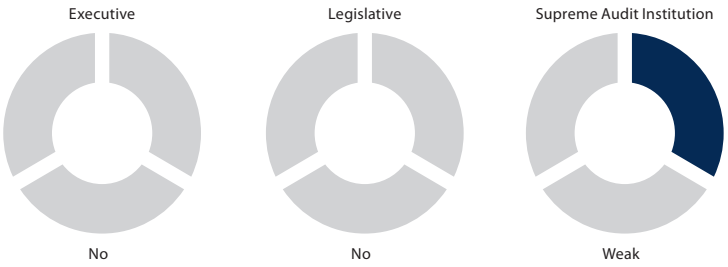
Evidence suggests that transparency alone is insufficient for improving governance, and that public participation in budgeting can maximize the positive outcomes associated with greater budget transparency.

To measure public participation, the Open Budget Survey assesses the degree to which the government provides opportunities for the public to engage in budget processes. Such opportunities should be provided throughout the budget cycle by the executive, the legislature, and the supreme audit institution.

Regional Comparison



Elements of Public Participation



Myanmar's score of 6 out of 100 indicates that the provision of opportunities for the public to engage in the budget process is **weak**. This is lower than the global average score of 25.

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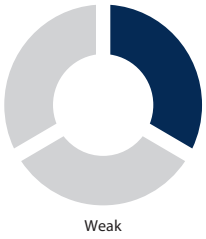
BUDGET OVERSIGHT

The Open Budget Survey examines the extent to which legislatures and supreme audit institutions are able to provide effective oversight of the budget. These institutions play a critical role – often enshrined in national constitutions – in planning budgets and overseeing their implementation.

Oversight by the Legislature

The legislature provides **weak** oversight during the planning stage of the budget cycle and **weak** oversight during the implementation stage of the budget cycle. The legislature does not have a specialized budget research office, and the executive does not receive prior approval by the legislature before implementing a supplemental budget. Moreover, in both law and practice, the legislature is not consulted prior to the virement of funds in the Enacted Budget, spending any unanticipated revenue, and spending contingency funds that were not identified in the Enacted Budget.

Oversight by the Supreme Audit Institution



The supreme audit institution provides **weak** budget oversight. Under the law, it has significant discretion to undertake audits as it sees fit. However, the head of the supreme audit institution can be removed without legislative or judicial approval, which undermines its independence. Finally, the supreme audit institution is provided with insufficient resources to fulfill its mandate and has no quality assurance system in place.

RECOMMENDATIONS

Improving Transparency

Myanmar should prioritize the following actions to improve budget transparency:

- Publish an Executive's Budget Proposal.
- Publish a Pre-Budget Statement, In-Year Reports, a Mid-Year Review, a Year-End Report, and an Audit Report.
- Produce and publish a Citizens Budget.

Improving Participation

Myanmar should prioritize the following actions to improve budget participation:

- Establish credible and effective mechanisms (i.e., public hearings, surveys, focus groups) for capturing a range of public perspectives on budget matters.
- Hold legislative hearings on the budgets of specific ministries, departments, and agencies at which testimony from the public is heard.
- Establish formal mechanisms for the public to assist the supreme audit institution to formulate its audit program and to participate in audit investigations.

Improving Oversight

Myanmar should prioritize the following actions to strengthen budget oversight:

- Promote the development of a well-integrated budget accountability ecosystem that includes a well-capacitated legislature and a supreme audit institution that can provide sustained and systematic oversight to ensure budgets are spent as intended and meet national priorities.
- Establish a specialized budget research office for the legislature.
- Ensure the executive receives prior approval by the legislature before implementing a supplemental budget.
- Require legislative or judicial approval to remove the head of the supreme audit institution.

METHODOLOGY

The Open Budget Survey uses internationally accepted criteria developed by multilateral organizations such as the International Monetary Fund (IMF), the Organisation for Economic Co-operation and Development (OECD), and the International Organisation of Supreme Audit Institutions (INTOSAI). It is a fact-based research instrument that assesses what occurs in practice through readily observable phenomena. The entire research process took approximately 18 months between March 2014 and September 2015 and involved about 300 experts in 102 countries. The Survey was revised somewhat from the 2012 version to reflect emerging developments in accepted good practice and to strengthen individual questions. A full discussion of these changes can be found in a technical note on the comparability of the Open Budget Index over time (see below).

Survey responses are typically supported by citations and comments. This may include a reference to a public document, an official statement by the government, or comments from a face-to-face interview with a government official or other knowledgeable party.

The Survey is compiled from a questionnaire completed for each country by independent budget experts who are not associated with the national government. Each country's questionnaire is then independently reviewed by an anonymous expert who also has no association to government. In addition, IBP invites national governments to comment on the draft results from the Survey and considers these comments before finalizing the Survey results.

Despite repeated efforts, IBP was unable to get comments on the draft Open Budget Questionnaire results from the Government of Myanmar.

Research to complete this country's Open Budget Survey was undertaken by:

The Open Budget Initiative, International Budget Partnership
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Washington DC, 20002
info@internationalbudget.org

Further Information

Visit www.openbudgetsurvey.org for more information, including:

- The Open Budget Survey 2015: Global Report
- Individual datasets for each of the 102 countries surveyed.
- A technical note on the comparability of the Open Budget Index over time.