



PARTICIPATING IN CHANGE

Promoting public sector
accountability to all

POLICIES FOR SHARED PROSPERITY IN MYANMAR



Policies for shared prosperity in Myanmar

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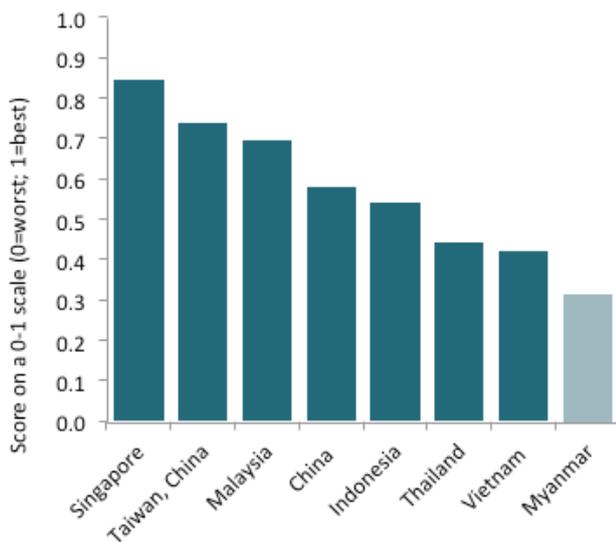




PARTICIPATING IN CHANGE: Promoting public sector accountability to all

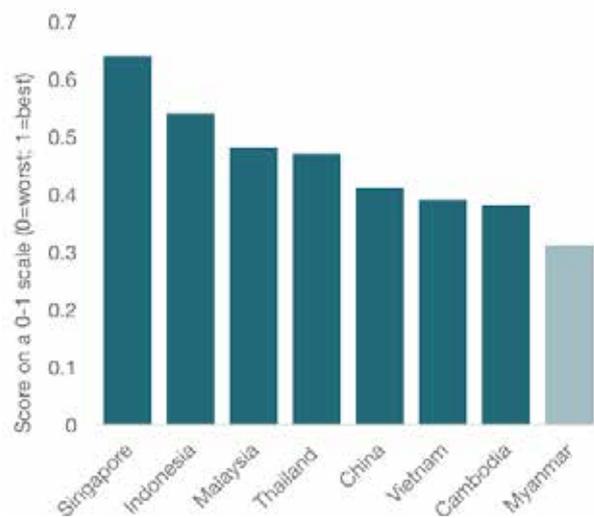
Myanmar has a unique opportunity to enable people’s participation in change by promoting transparency and accountability throughout the public sector, including in revenue collection, the management of public expenditure, public policy making, and service provision. This could have a pivotal impact on the effectiveness of the public sector and thereby its ability to promote inclusive growth. In Myanmar, the public sector’s historically narrow revenue base and its limited role in public service delivery have led to weak development outcomes.¹ A history of opacity and lack of public engagement in policymaking (figures 1 and 2) have fueled corruption and compounded the loss of public trust in government.

Figure 1: Transparency of policy-making as viewed by firms



Source: Investment Climate Surveys, various years, Myanmar ICA 2014

Figure 2: Openness of government indicator, Rule of Law Index³



Source: The World Justice Project, Rule of Law Index 2014

Yet evidence from other countries shows that active citizen participation can lead to improvements in the quality of public services and development outcomes. Since 2011, Myanmar has begun a process of transformation through more transparency in its Union Budget, increased government spending on socio-economic priorities, decentralized governance, and adoption of community development programs.² Seizing the opportunity to further improve public sector accountability is critical in the context of growing expectations of improved service delivery and welfare.

¹ Please see Policy Note on “Closing the gap: Expanding access to social services.”

² Please see Policy Note on “Growing together: Reducing rural poverty in Myanmar.”

³ The World Justice Project, Rule of Law Index: This factor measures the extent to which the society has clear, publicized, accessible, and stable laws; whether administrative proceedings are open to public participation

Recent reforms have opened up the opportunity for Myanmar to respond to large service delivery needs. Myanmar currently has a relatively small general government.⁴ General government revenues are at around 10 percent of GDP, compared to 30 percent for emerging markets and middle income countries, and 17 percent for low income countries. General government spending is at around 15 percent of GDP, compared to just over 30 percent for emerging markets and middle income countries, and 20 percent for low income countries. As such, the scope for reducing the size of general government is limited; however, significant potential exists for improving the efficiency and effectiveness of government operations to deliver better services to the entire population of Myanmar.

This process could be better informed through greater transparency of public spending plans. Other than the enacted Budget, there is little publicly available information on government spending priorities at the Union, and State/Region level. Neither the budget proposal submitted to the Parliament, nor the audited financial statements of the government are currently published. This means that citizens cannot influence budget allocations or know how much was actually spent from their taxes on social, administrative, and economic services. There are also differences in the way budget data is classified compared to international standards, which pose challenges in fiscal policy analysis. The publication of budget proposals could help to promote debate not only among parliamentarians, but also civil society groups, the media and the general public to ultimately improve the quality of budget allocations.

There is much scope to enhance revenue collections through both policy and administration reforms. The government's tax effort is currently hampered by an official assessment system for tax declaration that is susceptible to corrupt practices due to negotiations between individual tax officers and taxpayers. The institutional arrangements are highly fragmented with many fees, charges, and levies collected by different government agencies, which increases compliance costs.

The management of natural resource rents deserve particular attention. Natural resources play a significant role in Myanmar's economy with the gas sector at around 8-10 percent of GDP, but also gems

and other minerals, the revenue from which by some estimates could account for over 20 percent of GDP. These natural resources have an immense bearing on Myanmar's development prospects. In the gas sector, the Myanmar Oil and Gas Enterprise is able to retain around 55 percent of its after tax profits. However, there are strong arguments for channeling these profits to the Union Budget.⁵ Of greater concern are the potentially large illicit flows of gems and other mineral resources and big rents appropriated by small groups, preventing the country as a whole from reaping the benefits of these non-renewable national assets.

Myanmar has embarked on the initial phases of a transition from a centralized to a decentralized system of government based on its Constitution. This also provides opportunities for strengthened public sector accountability by bringing the state closer to the people. Initial steps have been taken to establish legislative and executive bodies at State and Region level. But unsurprisingly, the transition is experiencing functional tensions between newly established sub-national institutions and traditional arrangements of central governance. Although in reality spending and revenue assignments of State and Region authorities are still very limited, it will be important to clarify the management responsibility of and accountability for selected sub-national public services.

The recent signing of a Nationwide Ceasefire Agreement offers new opportunities for coordination and cooperation between the government and ethnic administrations in parts of the country that to date have de facto been administered independently. This also provides new avenues to promote accountability. Managing this transition has many complexities in terms of service delivery, expanding the revenue base in a fair and equitable manner, agreeing the assignment of fiscal responsibilities for different levels of government, including revenue sharing between the Union Government, and States and Regions.

Whilst Myanmar has a functioning civil service there are a number of areas that warrant closer attention to improve overall performance and service delivery. This is a large area covering the management of the civil service, coordination across government, pay and grading of civil servants, meritocratic recruitment, promotion and deployment processes, and retention of public servants in hardship areas.

⁴ This does not cover extra-budgetary or wider public sector activities (e.g. State Economic Enterprises).

⁵ Please refer to WB, "Realigning the Union Budget to Myanmar's development priorities: Myanmar Public Expenditure Review 2015."



RECENT DEVELOPMENTS

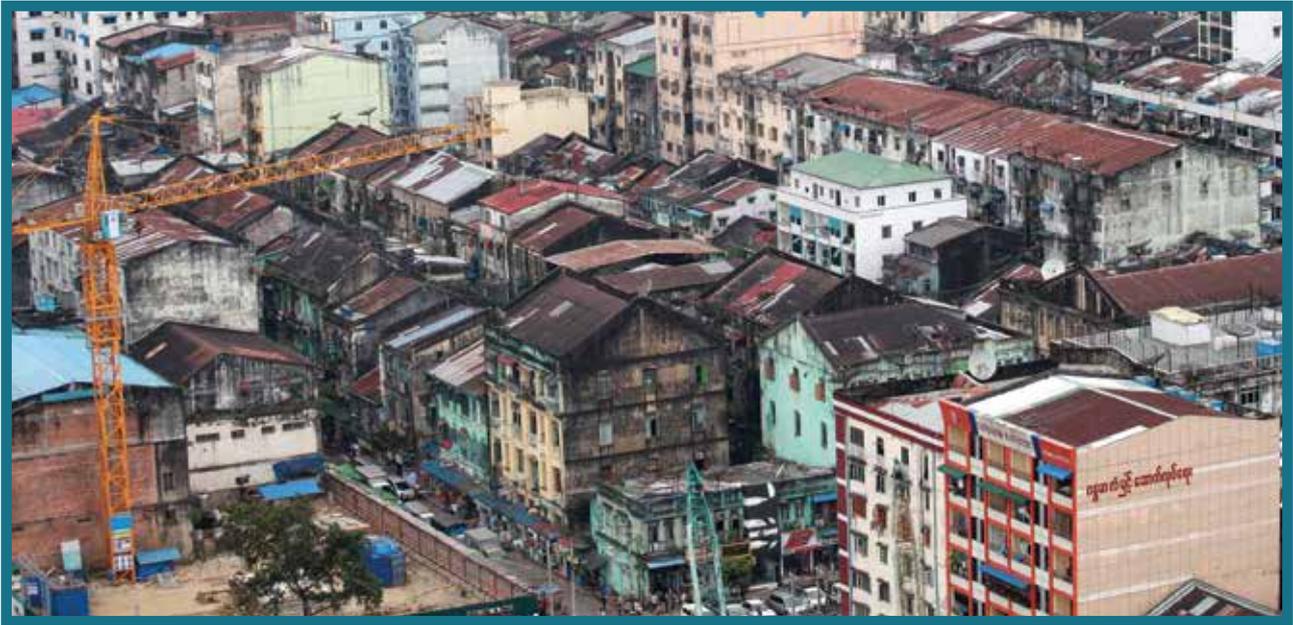
Since 2011, Myanmar has embarked on important Public Finance Management reforms, gradually turning the Union Budget into an instrument for development. These reforms have been based on comprehensive diagnostic studies of PFM systems and processes in Myanmar, including the Public Expenditure and Financial Accountability Assessment report (2013), which is publicly available. The Myanmar Public Expenditure Review (2015) is a comprehensive analysis of spending policies, which included a major effort to transfer fiscal data for the first time to an electronic database referred to as BOOST. To enhance transparency, Union Budget debates are now televised, the enacted budget is published as well as for the first time a Citizens' Budget, which helps to communicate budget policies in an accessible manner. These are big steps particularly when considering where the budget process was four years ago.

PFM reforms have already started to deliver results. The development of a Medium-Term Fiscal Framework has helped to maintain discipline over spending growth while encouraging strategic resource allocation across sector priorities. For example there has been a major reprioritization in

spending away from general public services towards social sectors, in particular education and health.⁶ A gradual decline in capital investments has provided fiscal space for salaries and wages of public servants, and essential goods and services in the social sectors. The government has also started diversifying financing sources away from Central Bank financing of fiscal deficits – through securing foreign loans and grants for capital projects, and auctioning of treasury bills.

Since 2011, progress has been made in increasing the transparency and fairness of the revenue collection system. A large taxpayers' office was established in April 2014 and a Self-Assessment System for large taxpayers introduced in 2015 to efficiently direct tax collection efforts where returns will be the highest. Public officials have been brought into the tax-net to expand the tax base; commercial tax rates have been harmonized and standardized at 5% for most goods; and a taxpayer service function has been established. In addition, Myanmar has secured candidacy of the Extractive Industries Transparency Initiative (EITI) with the first report published in early 2016 – a major milestone in the transparency of natural resource revenue management.

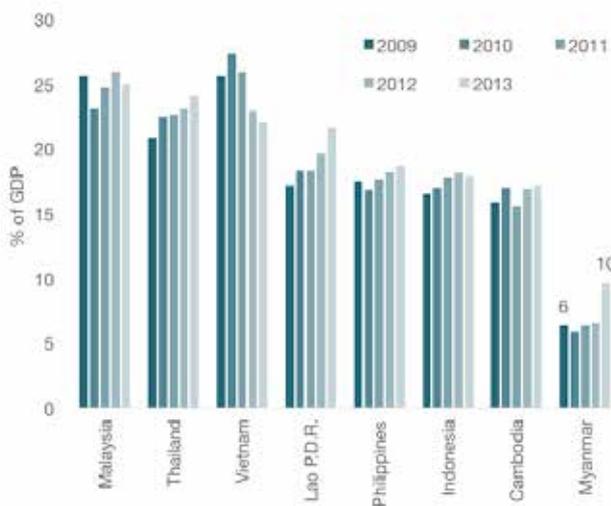
⁶ Please see Policy Note on "Closing the gap: Expanding access to social services."



The above reforms have helped to improve compliance rates and strengthen enforcement capacity of the Internal Revenue Department, and have begun to contribute to increased revenue collections. General government revenues have grown from 6 percent of GDP in 2009 to around 10 percent in 2013 (figure 3). Income taxes and consumption taxes make up the bulk of revenues in Myanmar, like in other countries though the actual level of tax receipts is still significantly lower (figure 4).⁷ One off measures (eg. telecom licensing receipts) have also contributed to higher revenues.

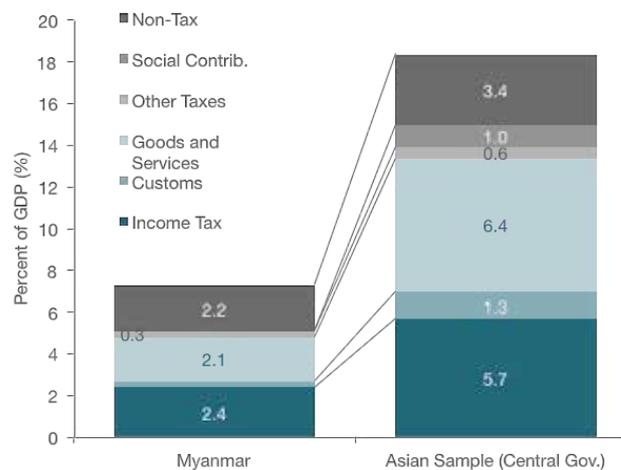
Myanmar has made significant gains in improving response times for some public services. For example, the issuance of passports and driver licenses in main urban centers like Yangon has been cut from more than 2 months prior to 2010 to less than 2 weeks. Similarly the government has implemented an e-visa system that allows visitors to apply for a tourist visa on-line and within five days have the application processed. Myanmar is currently piloting one-stop shops in several States and Regions, and is also considering the establishment of one-stop service provision desks at all township offices where citizens can obtain information regarding all public services.

Figure 3: Government revenue 2009-2013 (% of GDP)



Source: WDI and WB Staff estimates

Figure 4: Revenue composition 2013-2014 (% of GDP)



Source: Ministry of Finance BOOST database and WDI

⁷ Based on a sample of East Asian countries: Cambodia, China, Indonesia, Korea, Lao PDR, Malaysia, Philippines and Thailand



REGIONAL EXPERIENCES AND LESSONS

Vietnam’s experience with revenue reforms may offer good insights, in particular for the transition from an Official Assessment system to a Self-Assessment system, which Myanmar is currently undergoing. This is a major reform with potentially high returns – but it requires political and management will, significant building of technical capacity and reskilling of tax inspectors and auditors, and institutional redesign. Vietnam piloted its Self-Assessment System in 2004 for 2 provinces starting with Value Added Tax and Corporate Income Tax. After the successful pilot, the authorities rolled out the Self-Assessment system across all provinces for all tax types in 2006.

Moving from the administered assessment system to a self-assessment system was a centerpiece of Vietnamese Tax Administration reforms and has contributed to lowering compliance costs and increasing tax yields. Government revenues went up from around 18 percent of GDP in the late 1990s to 27 percent of GDP in 2011.⁸ Vietnam’s domestic revenue capacity has been central to linking government spending to development priorities. It has provided stability, predictability and autonomy in prioritizing resources according to the country’s development priorities.

On public expenditure transparency and reform, Thailand could offer a number of useful lessons from its transition from input-based to performance-based budgeting. The effects of the Asian Financial Crisis in 1997 highlighted the need to significantly reform budget management in Thailand so as to focus on public service performance and actively manage fiscal risks. Budget management reform was part and parcel of broader public sector management reform. The government’s focus turned to outputs, outcomes, performance measurement, transparency, accountability and people-oriented development. Whilst the system is constantly evolving based on emerging challenges, Thailand’s budget reforms significantly improved fiscal discipline – with budget deficits at less than 3 percent of GDP on average over the last decade. This not only helped to focus more on service delivery results but also helped to build up fiscal buffers (e.g. through falling debt stocks), which enabled Thailand to effectively weather the 2008 global financial crisis. By 2015 the total public debt to GDP stood at 43 percent of GDP, giving Thailand the fiscal space to implement countercyclical fiscal policy.

⁸ Revenue to GDP have fallen more recently due to tax rate cuts and falling oil revenues.



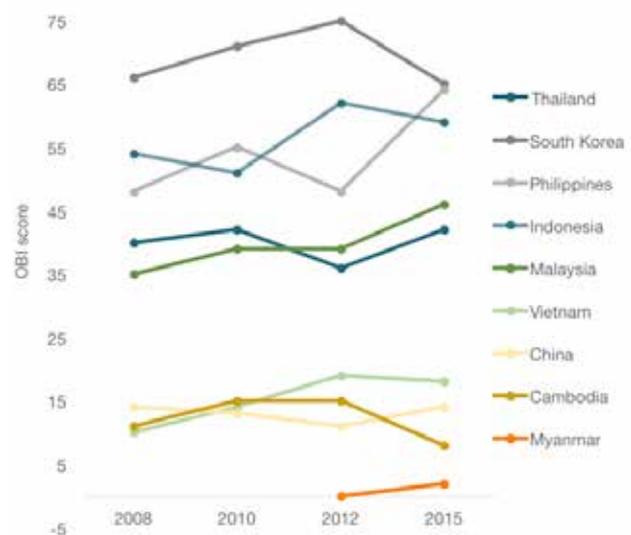
Others in the region have gone through similar budget reforms, which although are long-term in nature can also have large payoffs in the short-term. For example, The Republic of Korea initiated major reforms in response to the Asian Financial Crisis including the introduction of Medium-Term Expenditure Frameworks. These led to more predictable and performance oriented budgeting. Malaysia has gradually built up its performance-based budgeting system over a period of 30 years, and over time provided more and better information on service delivery standards.

Establishing greater fiscal transparency has been a common thread across all reformers. Evidence shows that fiscal transparency is both important for macroeconomic management and for promoting citizen participation and government accountability in public service delivery. Several standards have been developed to assess the degree of fiscal transparency including the Global Initiative for Fiscal Transparency,⁹ Organization for Economic Cooperation and Development (OECD) “Best Practices for Budget Transparency¹⁰”; the Open Budget Partnership’s Open Budget Index¹¹; and the IMF Code of Good Practices on Fiscal Transparency.

These set out not only good practice in terms of disclosure of fiscal reports, but also in terms of the fiscal data classification, coverage and comprehensiveness of those reports. Myanmar is currently ranked among countries with the least transparent budgets in the world (figure 5), but has begun to move towards greater transparency by publishing its budget and by introducing a citizen’s budget.

Significant room for improvement remains, including publishing the budget proposal, periodic reports on implementation, and audited financial statements, as well as meeting international good practice on the types of disclosures made and the standards applied.

Figure 5: Open Budget Index scores (higher score = more transparent)



Source: International Budget Partnership

There has also been a growing trend in countries on ‘Citizen Centric Service Delivery’, which may provide good lessons for Myanmar in setting standards of public service delivery. In these cases, citizen feedback is used to improve quality and responsiveness from public agencies. Such a system of citizen engagement helps strengthen trust in government, and also allows the government to constructively engage with citizens over everyday issues. Building citizen trust in government services and government responsiveness to citizen feedback will be especially important in areas

9 <http://www.fiscaltransparency.net/>

10 <http://www.oecd.org/gov/budgeting/>

11 <http://internationalbudget.org/opening-budgets/open-budget-initiative/>

where government presence has been historically limited, including independently administered areas in Myanmar. Some examples are discussed in Box 1 below.

For example, countries in Latin America such as Peru and Chile have implemented nationally mandated education standards, with a variety of dimensions ranging from quality of infrastructure and accessibility of textbooks and equipment, to minimum standards

for quality of teaching as measured by standardized testing. Furthermore, the government initiated a public awareness campaign so parents knew the standards of education they could expect their children to receive. Such reforms, undertaken in 2000s, have contributed to marked improvements in quality of education; for example, In Peru, the proportion of children ranked in the lowest category of testing scores fell from 46% in 2006, to 30% in 2007, to just 23% in 2009. Further examples of promoting accountability for service delivery performance are listed in the box below.

The World Development Report 2004, “Making Services Work for Poor People” noted that the main difference between success and failure was the degree to which poor people themselves were involved in determining the quality and the quantity of services they received. It documented three ways in which services could be improved: by increasing poor clients’ choice and participation in service delivery, so they can monitor and discipline providers; by raising poor citizens’ voice, through the ballot box and making information widely available; and by rewarding the effective and penalizing the ineffective delivery of services to poor people.



With Myanmar’s recent reforms and development, the country is well placed to improve all three relationships. The successful elections in November 2015 contributed to strengthening the first link from people to policy makers.

The second link between policy makers and providers can be strengthened by incentivizing public servants’ performance. This will also require strengthened institutions. Deployment and in particular retention of e.g. health and education workers in poor and remote areas can be improved through recruitment of public servants from these areas, enhanced career progression and better access to infrastructure.

Several countries in the region have made innovative reforms to strengthen accountability between people and service providers - the third link above. Countries have taken different routes to establishing modes of ‘citizen centric service delivery’, which may be relevant for both Union level agencies in Myanmar but also municipal authorities. Malaysia around 2000 started providing public services like renewal of car registration, driving licenses, passports and other administrative procedures in convenient locations that the public can access easily. In 2008 the government established one-stop service centers. Malaysia also established minimum standards for waste collection with a helpline to report any fall in standards, which local authorities are required to address. This type of a feedback mechanism is also practiced in Thailand for street lighting, waste collection, and street cleaning.

In early 2008 one district in Pakistan’s Punjab province, recognized the need to strengthen citizens’ role in the monitoring of service delivery – the third link above. The district began to contact citizens on their cell phones to learn about the quality of the service they had received. Those spot checks became the basis for a social audit system that spanned all 36 districts in Punjab by 2014. The provincial government outsourced much of the work to a call center, which surveyed citizens about their experiences with 16 different public services. The data from that call center helped district coordination officers identify poorly performing employees and branches, thereby enhancing the capability of the government to improve service delivery. By early 2014, the province was sending about 12,000 text messages daily to check on service quality. More than 400,000 citizens provided information between the beginning of the initiative and 2014. Known as the Citizen Feedback Monitoring Program, the Punjab’s social audit system became the template for similar innovations in other provinces and federal agencies in Pakistan.

Box 1: A framework for stronger accountability and improving services for the people of Myanmar

စောင့်ယူပါ

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POLICY OPTIONS

Enhanced transparency of public finances:

The public has welcomed and embraced recent measures to enhance budget transparency, as reflected in Parliamentary debates, the media reporting, and third party budget analysis, including debates promoted by Civil Society Organizations. Myanmar can build on these efforts, including the current practice of publishing the enacted budget, by further disclosing a number of strategic documents such as: Citizens' Budget a Medium-Term Fiscal Policy Statement, the Union Budget proposal submitted to the Parliament, the audit report, and more detailed information on Union spending at the State/Region level. This could be complemented with efforts to gradually adopt international standards of fiscal data classification. The government could also consider releasing detailed budget data captured in the BOOST database to promote research and analysis on public finances. For example, researchers in Moldova combined the publically released BOOST data on public expenditure with service delivery output data to identify relative efficiency of spending on education. This helped guide policy interventions for education towards areas and schools of greatest need.

Fair and transparent tax collections: Myanmar has committed to modernizing and improving its tax system by moving towards self-assessment and voluntary compliance. This program is already being piloted in the newly established Large Taxpayer's Office in Yangon. The LTO has recognized the need to

strengthen trust and understanding between state and citizens on tax matters, and has begun to introduce a client-centered strategy of compliance management, with a strong focus on taxpayer services and outreach. Preliminary results of this approach appear very successful – with 95 percent compliance. Myanmar plans to establish Medium Taxpayer Offices for major cities like Yangon and Mandalay, and to roll out self-assessment in these jurisdictions. This will help to further create much needed fiscal space, strengthen the trust between the state and the public, and ensure a fairer and transparent tax system. After introducing self-assessment with corresponding enforcement and taxpayer service mechanisms, Cambodia managed to grow revenues from 10% of GDP to 17% of GDP in just 5 years.

Empowering local governments to represent their citizens through fiscal decentralization:¹²

Myanmar has taken the first steps towards providing state and region governments the tools to better meet the specific needs of citizens in their areas. The introduction of a simple, rules based system of intergovernmental fiscal transfers, and the growing share of local government revenues will help Myanmar to achieve the vision of decentralized local self-governance articulated in the 2008 Constitution. Important next steps will include clarifying expenditure assignments for various tiers of government, determining the assignment of different taxes and revenues sources, either fully or in proportion, which are allocated to states and regions, and establishing appropriate institutional arrangements to manage fiscal decentralization, including a technical secretariat office within the Ministry of Finance.

¹² Please see also Policy Note on "Growing together: Reducing rural poverty in Myanmar."



Public engagement and feedback on policy reforms:

Myanmar is transitioning from a closed system with strict controls over the flow of information, towards a more open system where information is shared with the public through various channels. Progress has been rapid since 2010, and from a relative perspective unrivalled as compared to progress in the region¹³. Civil society organizations are growing in number and engagement in policy discussions. Access to information on public finance and public policies has also improved as noted above. To move this forward, the government could consider conducting public consultations on all legislative instruments pertaining to public finance management (e.g. the Public Debt Law) and institute a process feedback on consultations.

Based on this experience the government could consider developing a general Law on Regulating Issuance of Legal Documents that mandates consultation and publication of all legal documents to ensure their effectiveness. Following commitments made under the its WTO agreement and other bilateral trade agreements, Vietnam passed a law in 2006 requiring publication of and public comments on all draft legal normative documents before being passed. Publicizing drafts of laws and inviting comments reduced uncertainty on the part of the business environment and citizens about what laws will say.¹⁴

¹³ Myanmar has committed to joining the Open Government Partnership by 2016 (<http://www.opengovpartnership.org/>)

¹⁴ The effect of introducing this law was reflected in improved scores on legal transparency in several surveys from 2006 and onwards. See <http://eng.pci vietnam.org/pci-data-c16.html>

Adopting minimum standards for public services:

Sub-national authorities, in particular municipal authorities, are currently able to impose fees and charges for local public services. Myanmar could therefore benefit from establishing some comparatively equitable basic minimum service delivery standards for municipal services across the country – including in de facto independently administered areas. Some of the key minimum standards could include: Response time for waste collection, street cleaning, and street lighting and establishing a system where residents can report any outages and agencies report back to them when the issue has been resolved.

Most industrialized countries identify service delivery standards to help citizens hold local governments to account; good examples include municipal governments in the United States, which publish statistics on frequency of waste collection, cost/efficiency of service provision, number of incidents reported where waste was not collected, and customer satisfaction. Similarly, Canada establishes minimum standards for education with respect to attendance, standardized test scores, graduation rates – schools receive financing on the basis of meeting or improving on these basic minimum standards.



The table below proposes short-term (within 1 year) and long-term (within 3-5 years) policy options for the next five years (2016-2020) to help deliver on the above objectives of enhanced transparency of public finances; a fair and transparent tax system; empowering local governments to meet local needs; Public engagement and feedback on policy reforms; adopting minimum standards for public services.

OBJECTIVES	SHORT-TERM OPTIONS	LONG-TERM OPTIONS
A fair and transparent tax system	<p>Roll out the self-assessment system of tax declarations for all taxpayers.</p> <p>Publish and disseminate annual EITI Reconciliation Report, including increasing coverage on the jade and gems sub-sectors. Strengthen National EITI Secretariat within the Ministry of Finance</p>	<p>Publish tax expenditures and compliance rates for all tax types both online and in the government gazette</p>
Enhanced transparency of public finances	<p>Publish Citizens' Budget, the Medium-Term Fiscal Policy Statement, the Union Budget proposal submitted to the Parliament and put on MOF website the BOOST database on public finances to promote research and analysis.</p>	<p>Publish quarterly budget execution data, annual audit report, and more detailed information on Union spending at the State/Region level both online and in the government gazette. Gradually adopt international standards of budget classification.¹⁵</p>
Empowering local governments to meet local needs	<p>Establish a secretariat function for fiscal decentralization to provide technical advice on key policy questions, including the assignment of expenditures and revenues</p>	<p>Refine existing institutional arrangements and civil service mechanisms to promote more flexible management within a framework of accountability for results.</p>
Public engagement and feedback on policy reforms	<p>Conduct public consultations on all legislative instruments pertaining to public finance management (e.g. the Public Debt Law) and institute a process feedback on consultations.</p>	<p>Develop a general Law on Regulating Issuance of Legal Documents that mandates consultation and publication of all legal documents to ensure their effectiveness.</p>
Adopting minimum standards for public services	<p>Publish current performance by government agencies with regards to basic municipal services.</p>	<p>Adopt minimum standards on response time for waste collection, street cleaning, and street lighting and establish a system where residents can report any outages and agencies report back to them when the issue has been resolved.</p>

¹⁵ IMF Government Finance Statistics Manual, UN Classification of Functions of Government.



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“This Policy Note is part of a series entitled All Aboard! Policies for shared prosperity in Myanmar”



CLOSING THE GAP
Expanding access to social services



GROWING TOGETHER
Reducing rural poverty in Myanmar



BREAKING BUSINESS AS USUAL
Fostering competitiveness and a dynamic environment for private sector growth



FINANCING THE FUTURE
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