

Open Budget Survey 2017

Questionnaire

Myanmar

January 2018

COUNTRY QUESTIONNAIRE: MYANMAR

PBS-1: What is the fiscal year of the PBS evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2016 -17

Sources: Country Year Planner

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) At least four months in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- b. (67) At least two months, but less than four months, in advance of the budget year, and at least one month before the Executive's Budget Proposal is introduced in the legislature
- c. (33) Less than two months in advance of the budget year, but at least one month before the Executive's Budget Proposal is introduced in the legislature
- d. (0) The PBS is not released to the public, or is released less than one month before the Executive's Budget Proposal is introduced to the legislature

Answer: d.

Sources: Ministry of Planning and Finance <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>
(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The document mentioned by researcher is not pre budget statement. This document is prepared by Ministry of Planning and Finance to submit to the Pyidaungsu Hluttaw according to section 8 (c) of budget submission law (42/2015). See following links <http://www.president-office.gov.mm/?q=hluttaw/laws&page=5> (<http://www.president-office.gov.mm/?q=hluttaw/laws&page=5>) <http://www.pyithuhluttaw.gov.mm/?q=laws&page=8> (<http://www.pyithuhluttaw.gov.mm/?q=laws&page=8>) <http://www.pyidaungsuhluttaw.gov.mm/my/parliament-activity/e...> (<http://www.pyidaungsuhluttaw.gov.mm/my/parliament-activity/enacted-laws.html?page=1>) http://www.amyotha.hluttaw.mm/?page_id=45713&date&month&year... (http://www.amyotha.hluttaw.mm/?page_id=45713&date&month&year&laws&reason&paged=9) So, this document should be supporting document of Executive budget proposal. Pre Budget Statement does not publish to public but major revenues and expenditures ,and policies are describes on newspaper after the Financial Commission and Planning Commission. Please see page 3, 6 and 7 of the following link. (<http://www.burmalibrary.org/docs21/mal%2017.12.15-im.pdf> (<http://www.burmalibrary.org/docs21/mal%2017.12.15-im.pdf>))

PBS-3a: If the PBS is published, what is the date of publication of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: n/a

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree with Comments

Comments: 13 January 2016

Government Reviewer

Opinion: Agree with Comments

Comments: The document mentioned by researcher is not pre budget statement. This document is prepared by Ministry of Planning and Finance to submit to the Pyidaungsu Hluttaw according to section 8 (c) of budget submission law (42/2015). See following links <http://www.president-office.gov.mm/?q=hluttaw/laws&page=5> (<http://www.president-office.gov.mm/?q=hluttaw/laws&page=5>) <http://www.pyithuhluttaw.gov.mm/?q=laws&page=8> (<http://www.pyithuhluttaw.gov.mm/?q=laws&page=8>) <http://www.pyidaungsuhluttaw.gov.mm/my/parliament-activity/e...> (<http://www.pyidaungsuhluttaw.gov.mm/my/parliament-activity/enacted-laws.html?page=1>) http://www.amyotha.hluttaw.mm/?page_id=45713&date&month&year... (http://www.amyotha.hluttaw.mm/?page_id=45713&date&month&year&laws&reason&paged=9) So, this document should be supporting document of Executive budget proposal. Pre Budget Statement does not publish to public but major revenues and expenditures ,and policies are describes on newspaper after the Financial Commission and Planning Commission. Please see page 3, 6 and 7 of the following link. (<http://www.burmalibrary.org/docs21/mal%2017.12.15-im.pdf> (<http://www.burmalibrary.org/docs21/mal%2017.12.15-im.pdf>))

IBP comment: Based on the government reviewer's comment, the date of publication is revised from 13 January 2016 to "n/a".

PBS-3b: In the box below, please explain how you determined the date of publication of the PBS. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The document mentioned by researcher is not pre budget statement. This document is prepared by Ministry of Planning and Finance to submit to the Pyidaungsu Hluttaw according to section 8 (c) of budget submission law (42/2015). See following links <http://www.president-office.gov.mm/?q=hluttaw/laws&page=5> (<http://www.president-office.gov.mm/?q=hluttaw/laws&page=5>) <http://www.pyithuhluttaw.gov.mm/?q=laws&page=8> (<http://www.pyithuhluttaw.gov.mm/?q=laws&page=8>) <http://www.pyidaungsuhluttaw.gov.mm/my/parliament-activity/e...> (<http://www.pyidaungsuhluttaw.gov.mm/my/parliament-activity/enacted-laws.html?page=1>) http://www.amyotha.hluttaw.mm/?page_id=45713&date&month&year... (http://www.amyotha.hluttaw.mm/?page_id=45713&date&month&year&laws&reason&paged=9) So, this document should be supporting document of Executive budget proposal. Pre Budget Statement does not publish to public but major revenues and expenditures ,and policies are describes on newspaper after the Financial Commission and Planning Commission. Please see page 3, 6 and 7 of the following link. (<http://www.burmalibrary.org/docs21/mal%2017.12.15-im.pdf> (<http://www.burmalibrary.org/docs21/mal%2017.12.15-im.pdf>))

IBP comment: Based on the government reviewer's comment, the researcher's response is revised to "n/a".

PBS-4: If the PBS is published, what is the URL or weblink of the PBS? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...> (<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The document available on the website on 29 February 2016 which is too late by the OBS methodology.

Government Reviewer

Opinion: Agree with Comments

Comments: The document mentioned by researcher is not pre budget statement. This document is prepared by Ministry of Planning and Finance to submit to the Pyidaungsu Hluttaw according to section 8 (c) of budget submission law (42/2015). See following links <http://www.president-office.gov.mm/?q=hluttaw/laws&page=5> (<http://www.president-office.gov.mm/?q=hluttaw/laws&page=5>) <http://www.pyithuhluttaw.gov.mm/?q=laws&page=8> (<http://www.pyithuhluttaw.gov.mm/?q=laws&page=8>) <http://www.pyidaungsuhluttaw.gov.mm/my/parliament-activity/e...> (<http://www.pyidaungsuhluttaw.gov.mm/my/parliament-activity/enacted-laws.html?page=1>) http://www.amyotha.hluttaw.mm/?page_id=45713&date&month&year... (http://www.amyotha.hluttaw.mm/?page_id=45713&date&month&year&laws&reason&paged=9) So, this document should be supporting document of Executive budget proposal. Pre Budget Statement does not publish to public but major revenues and expenditures ,and policies are describes on newspaper after the Financial Commission and Planning Commission. Please see page 3, 6 and 7 of the following link. (<http://www.burmalibrary.org/docs21/mal%2017.12.15-im.pdf> (<http://www.burmalibrary.org/docs21/mal%2017.12.15-im.pdf>))

IBP comment: Based on the government reviewer's comment, the link of (<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>

(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A%0>) is removed, and the response is revised to "n/a"

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: The document is a PDF and therefore not machine-readable. <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The document mentioned by researcher is not pre budget statement. This document is prepared by Ministry of Planning and Finance to submit to the Pyidaungsu Hluttaw according to section 8 (c) of budget submission law (42/2015). See following links <http://www.president-office.gov.mm/?q=hluttaw/laws&page=5> (<http://www.president-office.gov.mm/?q=hluttaw/laws&page=5>) <http://www.pyithuhluttaw.gov.mm/?q=laws&page=8> (<http://www.pyithuhluttaw.gov.mm/?q=laws&page=8>) <http://www.pyidaungsuhluttaw.gov.mm/my/parliament-activity/e...> (<http://www.pyidaungsuhluttaw.gov.mm/my/parliament-activity/enacted-laws.html?page=1>) http://www.amyotha.hluttaw.mm/?page_id=45713&date&month&year... (http://www.amyotha.hluttaw.mm/?page_id=45713&date&month&year&laws&reason&paged=9) So, this document should be supporting document of Executive budget proposal. Pre Budget Statement does not publish to public but major revenues and expenditures ,and policies are describes on newspaper after the Financial Commission and Planning Commission. Please see page 3, 6 and 7 of the following link. (<http://www.burmalibrary.org/docs21/mal%2017.12.15-im.pdf> (<http://www.burmalibrary.org/docs21/mal%2017.12.15-im.pdf>))

IBP comment: Based on the government reviewer's comment, the response is revised from "c" to "d" as the PBS is not published at all.

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: c.

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Comments: Researcher: The Pre-Budget Statement was published less than one month before the Executive's Budget Proposal was introduced to the legislature and therefore is considered published late, according to the OBS methodology.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: The document mentioned by researcher is not pre budget statement. This document is prepared by Ministry of Planning and Finance to submit to the Pyidaungsu Hluttaw according to section 8 (c) of budget submission law (42/2015). See following links <http://www.president-office.gov.mm/?q=hluttaw/laws&page=5> (<http://www.president-office.gov.mm/?q=hluttaw/laws&page=5>) <http://www.pyithuhluttaw.gov.mm/?q=laws&page=8> (<http://www.pyithuhluttaw.gov.mm/?q=laws&page=8>) <http://www.pyidaungsuhluttaw.gov.mm/my/parliament-activity/e...> (<http://www.pyidaungsuhluttaw.gov.mm/my/parliament-activity/enacted-laws.html?page=1>) http://www.amyotha.hluttaw.mm/?page_id=45713&date&month&year... (http://www.amyotha.hluttaw.mm/?page_id=45713&date&month&year&laws&reason&paged=9) So, this document should be supporting document of Executive budget proposal. Pre Budget Statement does not publish to public but major revenues and expenditures ,and policies are describes on newspaper after the Financial Commission and Planning Commission. Please see page 3, 6 and 7 of the following link. (<http://www.burmalibrary.org/docs21/mal%2017.12.15-im.pdf> (<http://www.burmalibrary.org/docs21/mal%2017.12.15-im.pdf>))

Researcher response: we note the government reviewers comment and agree with reviewing from a to c

PBS-6b: If you selected option "c" or "d" in question PBS-6a above, please specify how you determined whether the PBS was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question PBS-6a, researchers should mark this question "n/a."

Answer: n/a

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: C

Comments: Pre Budget Statement prepares to submit the Financial Commission. Therefore, we does not public before the Financial Commission.

IBP comment: The researcher's assessment of the publication status of the document is based on the government reviewer's comments.

PBS-7: If the PBS is produced, please write the full title of the PBS. If the document is not produced at all, researchers should mark this question "n/a."

Answer: n/a

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The document mentioned by researcher is not pre budget statement. This document is prepared by Ministry of Planning and Finance to submit to the Pyidaungsu Hluttaw according to section 8 (c) of budget submission law (42/2015). See following links <http://www.president-office.gov.mm/?q=hluttaw/laws&page=5> (<http://www.president-office.gov.mm/?q=hluttaw/laws&page=5>) <http://www.pyithuhluttaw.gov.mm/?q=laws&page=8> (<http://www.pyithuhluttaw.gov.mm/?q=laws&page=8>) <http://www.pyidaungsuhluttaw.gov.mm/my/parliament-activity/enacted-laws.html?page=1> http://www.amyotha.hluttaw.mm/?page_id=45713&date&month&year... (http://www.amyotha.hluttaw.mm/?page_id=45713&date&month&year&laws&reason&paged=9) So, this document should be supporting document of Executive budget proposal. Pre Budget Statement does not publish to public but major revenues and expenditures, and policies are describes on newspaper after the Financial Commission and Planning Commission. Please see page 3, 6 and 7 of the following link. (<http://www.burmalibrary.org/docs21/mal%2017.12.15-im.pdf> (<http://www.burmalibrary.org/docs21/mal%2017.12.15-im.pdf>))

IBP comment: The researcher's response is revised to "n/a" as the researcher has determined that the PBS is not published as noted by the government reviewer. A title for the PBS was not provided.

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

a. Yes

b. No

Answer: b.

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The information in the PBS is brief and the figures will available in the Citizens Budget after the parliament approval.

Government Reviewer

Opinion: Agree with Comments

Comments: The document mentioned by researcher is not pre budget statement. This document is prepared by Ministry of Planning and Finance to submit to the Pyidaungsu Hluttaw according to section 8 (c) of budget submission law (42/2015). See following links <http://www.president-office.gov.mm/?q=hluttaw/laws&page=5> (<http://www.president-office.gov.mm/?q=hluttaw/laws&page=5>) <http://www.pyithuhluttaw.gov.mm/?q=laws&page=8> (<http://www.pyithuhluttaw.gov.mm/?q=laws&page=8>) <http://www.pyidaungsuhluttaw.gov.mm/my/parliament-activity/enacted-laws.html?page=1> http://www.amyotha.hluttaw.mm/?page_id=45713&date&month&year... (http://www.amyotha.hluttaw.mm/?page_id=45713&date&month&year&laws&reason&paged=9) So, this document should be supporting document of Executive budget proposal. Pre Budget Statement does not publish to public but major revenues and expenditures, and policies are describes on newspaper after the Financial Commission and Planning Commission. Please see page 3, 6 and 7 of the following link. (<http://www.burmalibrary.org/docs21/mal%2017.12.15-im.pdf> (<http://www.burmalibrary.org/docs21/mal%2017.12.15-im.pdf>))

EBP-1a: What is the fiscal year of the EBP evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2016-17

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)
http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf)
http://www.mof.gov.mm/sites/default/files/Part%20%202_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20%202_0.pdf)
<http://www.mof.gov.mm/sites/default/files/Part%20%203.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20%203.pdf>)
<http://www.mof.gov.mm/sites/default/files/Part%20%204.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20%204.pdf>)
http://www.mof.gov.mm/sites/default/files/Part%20%205_1.pdf (http://www.mof.gov.mm/sites/default/files/Part%20%205_1.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EBP-1b: When is the EBP submitted to the legislature for consideration? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 2015/12/22

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree with Comments

Comments: 22 December 2015

Government Reviewer

Opinion: Agree

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

- a. (100) At least three months in advance of the budget year, and in advance of the budget being approved by the legislature
- b. (67) At least two months, but less than three months, in advance of the budget year, and in advance of the budget being approved by the legislature
- c. (33) Less than two months in advance of the budget year, but at least in advance of the budget being approved by the legislature
- d. (0) The EBP is not released to the public, or is released after the budget has been approved by the legislature

Answer: d.

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)
http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf)
http://www.mof.gov.mm/sites/default/files/Part%20%202_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20%202_0.pdf)
<http://www.mof.gov.mm/sites/default/files/Part%20%203.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20%203.pdf>)
<http://www.mof.gov.mm/sites/default/files/Part%20%204.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20%204.pdf>)
http://www.mof.gov.mm/sites/default/files/Part%20%205_1.pdf (http://www.mof.gov.mm/sites/default/files/Part%20%205_1.pdf)
Comments: Researcher: The Executive's Budget Proposal was published after the budget was approved and therefore according to the OBS methodology is considered published late.

Peer Reviewer

Opinion: Agree with Comments

Comments: It was available on 25 February 2016.

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Supporting Document of the Executive Budget proposal was published on Ministry of Planning and Finance website in January 2016 during discussing in Hluttaw. (<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...> (<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A%0>)) (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)). Tax Law (Draft) See page 15 of <http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf> (<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>) Tax Law (Draft) page 15-17 and National Planning law (Draft) page 10 (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>) (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>) Another document (Budget Speech) was published on website after approving the Hluttaw (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf)

(http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf
(http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>
(<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>)

Researcher response: We agree that the EBP cannot be considered publicly available because, as although we were able to access several EBP documents including the detailed main estimates, they were not published online at all or not published before the budget was approved. We would however like to note that the MoF is publishing more information than before. This is a positive step in improving budget transparency. Additionally, we note that two of the documents were cited by the government reviewer are newspapers and not the budget documents themselves.

IBP comment: IBP notes that while the 10-page budget summary (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)) was published online prior to the budget being passed, this document without the other main EBP documents is insufficient to qualify as a publicly available EBP.

EBP-3a: If the EBP is published, what is the date of publication of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." In the comment boxes below, researchers should also list any supporting documents to the EBP and their date of publication.

Answer: The date on the published document is: 22 December 2015 The date the document was published on the website is: 25 February 2016

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)
http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf)
http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf)
<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>)
<http://www.mof.gov.mm/sites/default/files/Part%20-%204.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%204.pdf>)
http://www.mof.gov.mm/sites/default/files/Part%20-%205_1_.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%205_1_.pdf)

Peer Reviewer

Opinion: Disagree

Suggested answer: The date on the published document is 22 December 2015 The date the document was published on the website is 25 February 2016

Comments: The date on the published document is 22 December 2015 The date the document was published on the website is 25 February 2016

Government Reviewer

Opinion: Agree with Comments

Comments: The date on the published document is: 22 December 2016 see page 7 and 32 of <http://www.burmalibrary.org/docs21/mal%2023.12.15-im.pdf> (<http://www.burmalibrary.org/docs21/mal%2023.12.15-im.pdf>) The date the document was published on the website are: 22 December 2015 Tax Law (Draft) See page 15 of <http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>

(<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>) 25-12-2015 Taw Law (Draft) page 15-17 and National Planning law (Draft) page 10 <http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf> (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>) 13 January 2016 (<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>

(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A%0>) (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)) and 25 February 2016 <http://www.mof.gov.mm/my/content/laws-and-regulations>

(<http://www.mof.gov.mm/my/content/laws-and-regulations>) (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf) (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%205_1_.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%205_1_.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf)

IBP comment: The peer reviewer's comment is noted and the response is revised to note that the date on the document itself is 22 December 2015, rather than 22 December 2016. Additionally, IBP notes that while the 10-page budget summary noted by government reviewer (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)) was published online prior to the budget being passed, this document without the other main EBP documents is insufficient to qualify as a publicly available EBP.

EBP-3b: In the box below, please explain how you determined the date of publication of the EBP. If the document is not published at all, researchers should mark this question "n/a."

Answer: The researcher and IBP determined the date of publication using a Java script command.

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer**Opinion:** Agree with Comments

Comments: The date the document was published on the website are: 22 December 2015 Tax Law (Draft) See page 15 of <http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf> (<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>) 25-12-2015 Tax Law (Draft) page 15-17 and National Planning law (Draft) page 10 <http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf> (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>) 13 January 2016 (<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...> (<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A%0>)) (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)) and 25 February 2016 <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>) (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf))

IBP comment: IBP notes that while the 10-page budget summary (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)) was published online prior to the budget being passed, this document without the other main EBP documents is insufficient to qualify as a publicly available EBP.

EBP-4: If the EBP is published, what is the URL or weblink of the EBP? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” In the comment boxes below, researchers should also list any supporting documents to the EBP and their URL or weblink.

Answer: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>) http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>) <http://www.mof.gov.mm/sites/default/files/Part%20-%204.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%204.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf) <http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments

Comments: Tax Law (Draft) See page 15 of <http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf> (<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>) Tax Law (Draft) page 15-17 and National Planning law (Draft) page 10 <http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf> (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>) Union Budget Summary <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...> (<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A%0>)) (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)) Budget Speech <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>) (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf))

IBP comment: Per the government reviewer's comment, the summary of the budget (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)) may also be considered part of the EBP. Therefore, this link has been added to the researcher's response.

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No

d. Not applicable

Answer: c.

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Comments: Researcher: The document is in a PDF format and therefore not machine-readable.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

b. Produced but made available only in hard copy or soft copy (not available online)

c. Produced for internal purposes/use only

d. Not produced at all

e. Not applicable (the document is publicly available)

Answer: a.

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf)

http://www.mof.gov.mm/sites/default/files/Part%20%202_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20%202_0.pdf)

<http://www.mof.gov.mm/sites/default/files/Part%20%203.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20%203.pdf>)

<http://www.mof.gov.mm/sites/default/files/Part%20%204.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20%204.pdf>)

http://www.mof.gov.mm/sites/default/files/Part%20%205_1.pdf (http://www.mof.gov.mm/sites/default/files/Part%20%205_1.pdf)

Comments: Researcher: The Executive's Budget Proposal was published after the budget was approved and therefore according to the OBS methodology is considered published late.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: e.

Comments: Supporting Document of the Executive Budget proposal was published on Ministry of Planning and Finance website in January 2016 during discussing in Hluttaw. Some documents was announced on Newspaper to get the public feedback. Some document like Budget speech was public late.

Tax Law (Draft) See page 15 of <http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>

(<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>) Tax Law (Draft) page 15-17 and National Planning law (Draft) page 10

<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf> (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>)

(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>

(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A%0>) (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf) and <http://www.mof.gov.mm/my/content/laws-and-regulations>

(<http://www.mof.gov.mm/my/content/laws-and-regulations>) (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf

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(http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>

(<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf

(http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf

(http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf>

(<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf

(http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf) Therefore, Executive Budget Proposal for 2017-2018 FY was published on Website

after the end of December 2016. <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>

(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A%0>) <http://www.mof.gov.mm/sites/default/files/01%202017-2018%20F...> (<http://www.mof.gov.mm/sites/default/files/01%202017-2018%20Fiscal%20Year%20Executive%27s%20Budget%20Proposal%20%28To%20Pyidaungsu%20Hluttaw%2C%2030.1.2017%29.pdf>)

<http://www.mof.gov.mm/sites/default/files/02A%20Union%20Budg...>

(<http://www.mof.gov.mm/sites/default/files/02A%20Union%20Budget%20Summary%20Book%20Part%281%29%28P1-80%29%20%282017-2018%20FY%20proposed%20to%20Pyidaungsu%20Hluttaw%29.pdf>) <http://www.mof.gov.mm/sites/default/files/02B%20Union%20Budg...>

(<http://www.mof.gov.mm/sites/default/files/02B%20Union%20Budget%20Summary%20Book%20Part%282%29%28P81-225%29%20%282017-2018%20FY%20proposed%20to%20Pyidaungsu%20Hluttaw%29.pdf>) <http://www.mof.gov.mm/sites/default/files/03%20Financial%20C...>

(<http://www.mof.gov.mm/sites/default/files/03%20Financial%20Commission%20%20Recommamdatation%20for%202017-2018%20Fiscal%20Year.pdf>) <http://www.mof.gov.mm/sites/default/files/04%20Union%20Plann...>

(<http://www.mof.gov.mm/sites/default/files/04%20Union%20Planning%20and%20Finance%20Minister%27s%20Budget%20Speech%20for%202017-2018%20Fiscal%20Year%2830.1.2017%29.pdf>) <http://www.mof.gov.mm/sites/default/files/05%202017-2018%20F...>

(<http://www.mof.gov.mm/sites/default/files/05%202017-2018%20Fiscal%20Year%20Budget%20Proposal%20Brief.pdf>)

<http://www.mof.gov.mm/sites/default/files/06%202017-2018%20F...> (<http://www.mof.gov.mm/sites/default/files/06%202017-2018%20Fiscal%20Year%20Sate%20Economics%20Enterprises%27%20Commercial%20Statement.pdf>)

Researcher response: We note that the EBP cannot be considered publicly available because, as although we were able to access several EBP documents including the detailed main estimates, they were not published online at all or not published before the budget was approved. We would however like to note that the MoF is publishing more information than before. This is a positive step in improving budget transparency. Additionally, we note that two of the documents were cited by the government reviewer are newspapers and not the budget documents themselves.

IBP comment: IBP notes that while the 10-page budget summary (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)) was published online prior to the budget being passed, this document without the other main EBP documents is insufficient to qualify as a publicly available EBP.

EBP-6b: If you selected option “c” or “d” in question EBP-6a above, please specify how you determined whether the EBP was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EBP-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)
http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf)
http://www.mof.gov.mm/sites/default/files/Part%20%202_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20%202_0.pdf)
<http://www.mof.gov.mm/sites/default/files/Part%20%203.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20%203.pdf>)
<http://www.mof.gov.mm/sites/default/files/Part%20%204.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20%204.pdf>)
http://www.mof.gov.mm/sites/default/files/Part%20%205_1.pdf (http://www.mof.gov.mm/sites/default/files/Part%20%205_1.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Supporting Document of the Executive Budget proposal was published on Ministry of Planning and Finance website in January 2016 during discussing in Hluttaw. Some documents was announced on Newspaper to get the public feedback. Some document like Budget speech was public late.

Tax Law (Draft) See page 15 of <http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>

(<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>) Taw Law (Draft) page 15-17 and National Planning law (Draft) page 10

<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf> (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>)

(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>

(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A%0>) (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)) and <http://www.mof.gov.mm/my/content/laws-and-regulations>

(<http://www.mof.gov.mm/my/content/laws-and-regulations>) (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf

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(http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>

(<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf

(http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf

(http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf>

(<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf

(http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf) Therefore, Executive Budget Proposal for 2017-2018 FY was published on Website

after the end of December 2016. <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>

(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A%0>) <http://www.mof.gov.mm/sites/default/files/01%202017-2018%20F...> (<http://www.mof.gov.mm/sites/default/files/01%202017-2018%20Fiscal%20Year%20Executive%27s%20Budget%20Proposal%20%28To%20Pyidaungsu%20Hluttaw%2C%2030.1.2017%29.pdf>)

<http://www.mof.gov.mm/sites/default/files/02A%20Union%20Budg...>

(<http://www.mof.gov.mm/sites/default/files/02A%20Union%20Budget%20Summary%20Book%20Part%281%29%28P1-80%29%20%282017-2018%20FY%20proposed%20to%20Pyidaungsu%20Hluttaw%29.pdf>) <http://www.mof.gov.mm/sites/default/files/02B%20Union%20Budg...>

(<http://www.mof.gov.mm/sites/default/files/02B%20Union%20Budget%20Summary%20Book%20Part%282%29%28P81-225%29%20%282017-2018%20FY%20proposed%20to%20Pyidaungsu%20Hluttaw%29.pdf>) <http://www.mof.gov.mm/sites/default/files/03%20Financial%20C...>

(<http://www.mof.gov.mm/sites/default/files/03%20Financial%20Commission%20%20Recommadation%20for%202017-2018%20Fiscal%20Year.pdf>) <http://www.mof.gov.mm/sites/default/files/04%20Union%20Plann...>

(<http://www.mof.gov.mm/sites/default/files/04%20Union%20Plann...>

(<http://www.mof.gov.mm/sites/default/files/04%20Union%20Planning%20and%20Finance%20Minister%27s%20Budget%20Speech%20for%202017-2018%20Fiscal%20Year%2830.1.2017%29.pdf>) <http://www.mof.gov.mm/sites/default/files/05%202017-2018%20F...>

(<http://www.mof.gov.mm/sites/default/files/05%202017-2018%20Fiscal%20Year%20Budget%20Proposal%20Brief.pdf>)

<http://www.mof.gov.mm/sites/default/files/06%202017-2018%20F...> (<http://www.mof.gov.mm/sites/default/files/06%202017-2018%20Fiscal%20Year%20Sate%20Economics%20Enterprises%27%20Commercial%20Statement.pdf>)

IBP comment: IBP notes that while the 10-page budget summary noted by government reviewer (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)) was published online prior to the budget being passed, this document without the other main EBP documents is insufficient to qualify as a publicly available EBP.

EBP-7: If the EBP is produced, please write the full title of the EBP. If the document is not produced at all, researchers should mark this question “n/a.” If there are any supporting documents to the EBP, please enter their full titles in the comment box below.

Answer: 2016 Draft Union Budget Bill Budget Speech of the Union Minister for Ministry of Planning and Finance Budget Summary for 2016-2017

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)
http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf)
http://www.mof.gov.mm/sites/default/files/Part%20%202_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20%202_0.pdf)
<http://www.mof.gov.mm/sites/default/files/Part%20%203.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20%203.pdf>)
<http://www.mof.gov.mm/sites/default/files/Part%20%204.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20%204.pdf>)
http://www.mof.gov.mm/sites/default/files/Part%20%205_1.pdf (http://www.mof.gov.mm/sites/default/files/Part%20%205_1.pdf)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Budget Speech of the Union Minister for Ministry of Planning and Finance, and Budget Summary for 2016-2017 FY. See Union Budget Submission Law, Section 8 (b) and 8(c). <http://www.president-office.gov.mm/?q=hluttaw/laws&page=5> (<http://www.president-office.gov.mm/?q=hluttaw/laws&page=5>) <http://www.pyithuhluttaw.gov.mm/?q=laws&page=8> (<http://www.pyithuhluttaw.gov.mm/?q=laws&page=8>) <http://www.pyidaungsuhluttaw.gov.mm/my/parliament-activity/enacted-laws.html?page=1> (<http://www.pyidaungsuhluttaw.gov.mm/my/parliament-activity/enacted-laws.html?page=1>) http://www.amyotha.hluttaw.mm/?page_id=45713&date&month&year... (http://www.amyotha.hluttaw.mm/?page_id=45713&date&month&year&laws&reason&paged=9) and Constitution of the Republic of the Union of Myanmar section 100 and 103 (a). <http://www.president-office.gov.mm/> (<http://www.president-office.gov.mm/>) (<http://www.president-office.gov.mm/en/sites/default/files/myanmarconstitution2008mm.pdf>) Tax Law (draft) and National Plan Law (Draft).

IBP comment: The researcher's response has been updated to include the documents cited by the government reviewer.

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

a. Yes

b. No

Answer: b.

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1a: What is the fiscal year of the EB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2016 -17

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-1b: When was the EB approved (enacted) by the legislature? Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016.

Answer: 19 January 2016

Sources: <http://elevenmyanmar.com/local/parliament-approves-budget-bi...> (<http://elevenmyanmar.com/local/parliament-approves-budget-bi...>)

Peer Reviewer

Opinion: Disagree

Suggested answer: 25 January 2016

Comments: The first version of 2016-17 budget law was enacted on 25 January 2016. The new government revised and enacted once again on 31 August 2016.

Government Reviewer

Opinion: Agree with Comments

Comments: 19 January 2016 <http://www.myanmarparliament.com/my/parliament-activity/meet...>

(http://www.myanmarparliament.com/my/parliament-activity/meetings/%E1%80%95%E1%80%91%E1%80%99%E1%80%A1%E1%80%80%E1%80%BC%E1%80%AD%E1%80%99%E1%80%BA-%E1%80%95%E1%80%BC%E1%80%8A%E1%80%BA%E1%80%91%E1%80%B1%E1%80%AC%E1%80%84%E1%80%BA%E1%80%85%E1%80%AF%E1%81%81%E1%81%83-%E1%80%80%E1%80%BC%E1%80%AD%E1%80%99%E1%80%BA%E1%80%99%E1%80%BC%E1%80%B1%E1%80%AC%E1%80%80%E1%80%BA-%E1%81%83%E1%81%83))

Researcher response: We agree with the government reviewer on this that Union Parliament approved budget bill on 19 January 2016. The answer has been revised from 20 January 2016.

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

- a. (100) Two weeks or less after the budget has been enacted
- b. (67) Between two weeks and six weeks after the budget has been enacted
- c. (33) More than six weeks, but less than three months, after the budget has been enacted
- d. (0) The EB is not released to the public, or is released more than three months after the budget has been enacted

Answer: a. (100)

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-3a: If the EB is published, what is the date of publication of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a." Note that the date of publication is not necessarily the same date that is printed on the document.

Answer: 2016/02/03

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree with Comments

Comments: 3 February 2016

Government Reviewer

Opinion: Agree

EB-3b: In the box below, please explain how you determined the date of publication of the EB. If the document is not published at all, researchers should mark this question "n/a."

Answer: The researcher and IBP used a java script command to confirm the date of publication.

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: I would like to add direct link of the EB. <http://www.mof.gov.mm/sites/default/files/2016%20Main%20law...>
(http://www.mof.gov.mm/sites/default/files/2016%20Main%20law_Myan-3_%20update__0.pdf)

EB-4: If the EB is published, what is the URL or weblink of the EB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Comments: Researcher: The document is published in a PDF format and therefore not machine-readable.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: e.

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-6b: If you selected option “c” or “d” in question EB-6a above, please specify how you determined whether the EB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question EB-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-7: If the EB is produced, please write the full title of the EB. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: 2016 -17 Union Budget Law

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

EB-8: Is there a “citizens version” of the EB?

a. Yes

b. No

Answer: a.

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-1: What is the fiscal year of the CB evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.” If more than one Citizens Budget is produced, for each CB please indicate the document the CB simplifies/refers to, and the fiscal year.

Answer: FY 2016 -17

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

CB-2a: For the fiscal year indicated above, what is the public availability status of the CB. If more than one Citizens Budget is produced, please complete this questions for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their public availability status.

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: a.

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Comments: Researcher: The Citizens Budget was published more than three months after the budget was approved and therefore according to the OBS methodology is considered published late.

Peer Reviewer

Opinion: Agree with Comments

Comments: It was available on 29 September 2016, almost 6 months after the Union Budget Law has been enacted.

Government Reviewer

Opinion: Agree with Comments

Comments: 2016- 2017 FY Union Budget Law was approved by First Pyidaungsu Hluttaw in January 2016. According to administrative changes, the new government was revised the 2016-2017 FY Union budget law in order to supports their policies and objectives. Ministry of Planning and Finance was prepared the Citizen Budget based on Union Budget (Revised) Law was approved by second Pyidaungsu Hluttaw in July.

CB-2b: If you selected option “c” or “d” in question CB-2a above, please specify how you determined whether the CB was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question CB-2a, researchers should mark this question “n/a.”

Answer: n/a

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: 2016- 2017 FY Union Budget Law was approved by First Pyidaungsu Hluttaw in January 2016. According to administrative changes, the new government was revised the 2016-2017 FY Union budget law in order to supports their policies and objectives. Ministry of Planning and Finance was prepared the Citizen Budget based on Union Budget (Revised) Law was approved by second Pyidaungsu Hluttaw in July.

CB-3a: If the CB is published, what is the date of publication of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.” If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their dates of publication.

Answer: 2016/09/29

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree with Comments

Comments: 28 September 2016

Government Reviewer

Opinion: Agree

CB-3b: In the box below, please explain how you determined the date of publication of the CB. If the document is not published at all, researchers should mark this question “n/a.”

Answer: The researcher and IBP determined the date of publication using a javascript command.

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Researches described the old link of Citizen Budget. Ministry of Planning and Finance was replaced the Citizen Budget because of some spelling error. So, the links of Citizen Budget for 2016-2017 is as follow. <http://www.mof.gov.mm/my/news/latest-news-breaking-news?page...> (<http://www.mof.gov.mm/my/news/latest-news-breaking-news?page=6>) <http://www.mof.gov.mm/sites/default/files/Citizens%20Budget%...> (<http://www.mof.gov.mm/sites/default/files/Citizens%20Budget%20final.pdf>)

CB-4: If the CB is published, what is the URL or weblink of the CB? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a." If more than one Citizens Budget is published, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and their URL or weblink.

Answer: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Researches described the old link of Citizen Budget. Ministry of Planning and Finance was replaced the Citizen Budget because of some spelling error. So, the links of Citizen Budget for 2016-2017 is as follow. <http://www.mof.gov.mm/my/news/latest-news-breaking-news?page...> (<http://www.mof.gov.mm/my/news/latest-news-breaking-news?page=6>) <http://www.mof.gov.mm/sites/default/files/Citizens%20Budget%...> (<http://www.mof.gov.mm/sites/default/files/Citizens%20Budget%20final.pdf>)

CB-5: If the CB is produced, please write the full title of the CB. If the document is not produced at all, researchers should mark this question "n/a." If more than one Citizens Budget is produced, for each CB, indicate the document the CB refers to and, next to it, its full title.

Answer: 2016-17 Citizen's Budget

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Researches described the old link of Citizen Budget. Ministry of Planning and Finance was replaced the Citizen Budget because of some spelling error. So, the links of Citizen Budget for 2016-2017 is as follow. <http://www.mof.gov.mm/my/news/latest-news-breaking-news?page...> (<http://www.mof.gov.mm/my/news/latest-news-breaking-news?page=6>) <http://www.mof.gov.mm/sites/default/files/Citizens%20Budget%...> (<http://www.mof.gov.mm/sites/default/files/Citizens%20Budget%20final.pdf>)

CB-6: If the CB is produced, please indicate which budget document it corresponds to. If more than one Citizens Budget is produced, please complete this question for one of them, specifying in the comment box below which document you are referring to, and – in the same comment box – which other Citizens Budgets are produced and which budget documents they simplify.

Answer: The Citizens Budget corresponds to the Enacted Budget.

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree with Comments

Comments: It is based on the approved 2016-17 Union Budget Law

Government Reviewer

Opinion: Agree with Comments

Comments: Researches described the old link of Citizen Budget. Ministry of Planning and Finance was replaced the Citizen Budget because of some spelling error. So, the links of Citizen Budget for 2016-2017 is as follow. <http://www.mof.gov.mm/my/news/latest-news-breaking-news?page...> (<http://www.mof.gov.mm/my/news/latest-news-breaking-news?page=6>) <http://www.mof.gov.mm/sites/default/files/Citizens%20Budget%...> (<http://www.mof.gov.mm/sites/default/files/Citizens%20Budget%20final.pdf>)

IYRs-1: What is the fiscal year of the IYRs evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: FY 2016 -17

Sources: <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>
(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) At least every month, and within one month of the period covered
- b. (67) At least every quarter, and within one month of the period covered
- c. (33) At least every quarter, and within three months of the period covered
- d. (0) The IYRs are not released to the public, or are released more than three months after the period covered

Answer: d.

Sources: <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>
(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Comments: Researcher: Two IYRs were published prior to December 31, 2016, the OBS research cut-off date. The IYR for the period April - June and the IYR for the period April - September. The IYR for April - June was published late; however, the IYR for the period April - September as published on time. Additionally, the two prior IYRs were not published at all. Thus, the IYRs are considered to be not publicly available.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The IYR for April to Jun was published late and IYR for July to September published on time (including first third three month and second three months). And then, IYR for October to December was published during three months after the end of reporting periods.

<http://www.mof.gov.mm/sites/default/files/2016-2017%203rd%20...> (<http://www.mof.gov.mm/sites/default/files/2016-2017%203rd%203%20month%20report%20%20%28In%20Year%20Report%29.pdf>) Therefore, the IYR should consider public late.

IYRs-3a: If the IYRs are published, what are the dates of publication of the IYRs? Specifically: if quarterly In-Year Reports are published, indicate the dates of publication of at least three of the last four IYRs that were publicly available. If monthly IYRs are published, indicate the dates of publication of at least seven of the last 12 IYRs that were publicly available. Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

Answer: IYR for April - June 2016: 17 November 2016 IYR for April - September 2016: 26 December 2016

Sources: <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>
(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-3b: In the box below, please explain how you determined the date of publication of the IYRs. If the document is not published at all, researchers should mark this question “n/a.”

Answer: December 2016 according founded date online website.

Sources: <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>
(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

IYRs-4: If the IYRs are published, what is the URL or weblink of the IYRs? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.” Researchers should provide the weblink to the most recent In-Year Report in the space below, and – in the comment box underneath – the weblinks to older IYRs.

Answer: <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>
(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Sources: <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>
(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>) only in Burmese version

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The direct link of the IYR is <http://www.mof.gov.mm/sites/default/files/2016-2017%201st%20...>
(<http://www.mof.gov.mm/sites/default/files/2016-2017%201st%20Q%20%28R%26E%29.pdf>)

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: c.

Sources: <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>
(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Comments: Researcher: The document is available in a PDF format and therefore considered not machine-readable.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: a.

Sources: <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>
(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree with Comments

Comments: The direct link of the IYR for April to Jun is <http://www.mof.gov.mm/sites/default/files/2016-2017%201st%20...>
(<http://www.mof.gov.mm/sites/default/files/2016-2017%201st%20Q%20%28R%26E%29.pdf>)

IYRs-6b: If you selected option “c” or “d” in question IYRs-6a above, please specify how you determined whether the IYRs were produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question IYRs-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>
(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

IYRs-7: If the IYRs are produced, please write the full title of the IYRs. If In-Year Reports are not produced at all, researchers should mark this question “n/a.” Researchers should provide the full title of the most recent In-Year Report in the space below, and – in the comment box underneath – the full titles of older IYRs.

Answer: First three monthly (April to June) Budget Report (FY 2016 - 17)

Sources: <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>
(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

IYRs-8: Is there a “citizens version” of the IYRs?

- a. Yes
- b. No

Answer: b.

Sources: <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>
(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

MYR-1: What is the fiscal year of the MYR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2016-17

Sources: <http://www.mof.gov.mm> (<http://www.mof.gov.mm>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Six weeks or less after the midpoint
- b. (67) Nine weeks or less, but more than six weeks, after the midpoint
- c. (33) More than nine weeks, but less than three months, after the midpoint
- d. (0) The MYR is not released to the public, or is released more than three months after the midpoint

Answer: d.

Sources: <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>

(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>) founded date.

Comments: Researcher: For a document to qualify as a Mid-Year Review, it must either include revised fiscal estimates for the budget year or revised macro-economic estimates. The government publishes a six-month implementation report that could be considered an IYR (as is recognized in earlier indicators) but not a MYR.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

MYR-3a: If the MYR is published, what is the date of publication of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Although MYR does not publish on the website, Ministry of Planning and Finance prepare the MYR to submit the Pyidaungsu Hluttaw together with Supplementary Appropriation Law in accord with the Constitution and Budget Submission Law. Constitution section 103 (e) <http://www.president-office.gov.mm/> (<http://www.president-office.gov.mm/>) (<http://www.president-office.gov.mm/en/sites/default/files/my...>) (<http://www.president-office.gov.mm/en/sites/default/files/myanmarconstitution2008mm.pdf>) Budget Submission Law section 5,6 and 7. <http://www.president-office.gov.mm/?q=hluttaw/laws&page=5> (<http://www.president-office.gov.mm/?q=hluttaw/laws&page=5>) <http://www.pyithuhluttaw.gov.mm/?q=laws&page=8> (<http://www.pyithuhluttaw.gov.mm/?q=laws&page=8>) <http://www.pyidaungsuhluttaw.gov.mm/my/parliament-activity/e...> (<http://www.pyidaungsuhluttaw.gov.mm/my/parliament-activity/enacted-laws.html?page=1>) http://www.amyotha.hluttaw.mm/?page_id=45713&date&month&year&laws&reason&paged=9

MYR-3b: In the box below, please explain how you determined the date of publication of the MYR. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>
(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Although MYR does not publish on the website, Ministry of Planning and Finance prepare the MYR to submit the Pyidaungsu Hluttaw together with Supplementary Appropriation Law in accord with the Constitution and Budget Submission Law. Constitution section 103 (e) <http://www.president-office.gov.mm/> (<http://www.president-office.gov.mm/>) (<http://www.president-office.gov.mm/en/sites/default/files/my...> (<http://www.president-office.gov.mm/en/sites/default/files/myanmarconstitution2008mm.pdf>)) Budget Submission Law section 5,6 and 7. <http://www.president-office.gov.mm/?q=hluttaw/laws&page=5> (<http://www.president-office.gov.mm/?q=hluttaw/laws&page=5>) <http://www.pyithuhluttaw.gov.mm/?q=laws&page=8> (<http://www.pyithuhluttaw.gov.mm/?q=laws&page=8>) <http://www.pyidaungsuhluttaw.gov.mm/my/parliament-activity/e...> (<http://www.pyidaungsuhluttaw.gov.mm/my/parliament-activity/enacted-laws.html?page=1>) http://www.amyotha.hluttaw.mm/?page_id=45713&date&month&year... (http://www.amyotha.hluttaw.mm/?page_id=45713&date&month&year&laws&reason&paged=9)

MYR-4: If the MYR is published, what is the URL or weblink of the MYR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: n/a

Sources: n/a

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: The Mid-Year Report is not produced; therefore, the appropriate response is "d"

Comments: Researcher: It is in PDF and public online available

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: c.

Sources: n/a

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Disagree**Suggested answer:** c.

Comments: Although MYR does not publish on the website, Ministry of Planning and Finance prepare the MYR to submit the Pyidaungsu Hluttaw together with Supplementary Appropriation Law in accord with the Constitution and Budget Submission Law. therefore, Mid Year Review produces for internal uses only as a revised estimated for fiscal year . Constitution section 103 (e) <http://www.president-office.gov.mm/> (<http://www.president-office.gov.mm/en/sites/default/files/my...> (<http://www.president-office.gov.mm/en/sites/default/files/myanmarconstitution2008mm.pdf>)) Budget Submission Law section 5,6 and 7. <http://www.president-office.gov.mm/?q=hluttaw/laws&page=5> (<http://www.president-office.gov.mm/?q=hluttaw/laws&page=5>) <http://www.pyithuhluttaw.gov.mm/?q=laws&page=8> (<http://www.pyithuhluttaw.gov.mm/?q=laws&page=8>) <http://www.pyidaungsuhluttaw.gov.mm/my/parliament-activity/e...> (<http://www.pyidaungsuhluttaw.gov.mm/my/parliament-activity/enacted-laws.html?page=1>) http://www.amyotha.hluttaw.mm/?page_id=45713&date&month&year... (http://www.amyotha.hluttaw.mm/?page_id=45713&date&month&year&laws&reason&paged=9) Mid Year Review produces for internal uses only as a revised estimated for fiscal year .

Researcher response: We have reviewed the documents provided by the government reviewer and agree that a MYR was produced for internal purposes. Therefore, we have revised our response from "d" to "c".

MYR-6b: If you selected option "c" or "d" in question MYR-6a above, please specify how you determined whether the MYR was produced for internal use only, versus not produced at all. If option "a," "b," or "e" was selected in question MYR-6a, researchers should mark this question "n/a."

Answer: n/a**Sources:** n/a**Peer Reviewer****Opinion:** Agree with Comments

Comments: There is no Mid-Year Review according to the OBS definition. The document Myanmar have is the six months report which considered as the In-Year Report by the OBS definition.

Government Reviewer**Opinion:** Agree with Comments

Comments: Although MYR does not publish on the website, Ministry of Planning and Finance prepare the MYR to submit the Pyi daungsu Hluttaw together with Supplementary Appropriation Law in accord with the Constitution and Budget Submission Law. Therefore, Mid Year Review produces for internal uses only as a revised estimated for fiscal year . Constitution section 103 (e) <http://www.president-office.gov.mm/> (<http://www.president-office.gov.mm/en/sites/default/files/my...> (<http://www.president-office.gov.mm/en/sites/default/files/myanmarconstitution2008mm.pdf>)) Budget Submission Law section 5,6 and 7. <http://www.president-office.gov.mm/?q=hluttaw/laws&page=5> (<http://www.president-office.gov.mm/?q=hluttaw/laws&page=5>) <http://www.pyithuhluttaw.gov.mm/?q=laws&page=8> (<http://www.pyithuhluttaw.gov.mm/?q=laws&page=8>) <http://www.pyidaungsuhluttaw.gov.mm/my/parliament-activity/e...> (<http://www.pyidaungsuhluttaw.gov.mm/my/parliament-activity/enacted-laws.html?page=1>) http://www.amyotha.hluttaw.mm/?page_id=45713&date&month&year... (http://www.amyotha.hluttaw.mm/?page_id=45713&date&month&year&laws&reason&paged=9)

Researcher response: As confirmed by the Government Reviewer, the MYR is only available for internal use

IBP comment: IBP acknowledges the peer reviewer's comment and agrees that the document published on the Finance Ministry's website qualifies as a six-month budget implementation report, not a Mid-Year Review.

MYR-7: If the MYR is produced, please write the full title of the MYR. If the document is not produced at all, researchers should mark this question "n/a."

Answer: n/a**Sources:** n/a**Peer Reviewer****Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments**Comments:** Revised estimate for 2016-2017 FY.

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

- a. Yes
- b. No

Answer: b.

Sources: n/a

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

YER-1: What is the fiscal year of the YER evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: "FY YYYY" or "FY YYYY-YY."

Answer: FY 2015 -16

Sources: <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>
(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

- a. (100) Six months or less after the end of the budget year
- b. (67) Nine months or less, but more than six months, after the end of the budget year
- c. (33) More than nine months, but within 12 months, after the end of the budget year
- d. (0) The YER is not released to the public, or is released more than 12 months after the end of the budget year

Answer: a. (100)

Sources: <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>
(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer
Opinion: Disagree

Suggested answer: a.

Comments: For the YER of FY2015-16 was available on the website on 16 August 2016 which is 5 months after the end of FY2015-16.

Government Reviewer
Opinion: Disagree

Suggested answer: a.

Comments: YER was described on MoPF website on 16 August 2016.

Researcher response: There is no date provided on the 2015 - 16 Year End Report. Both the peer reviewer and government reviewer agree that the report was made available on the MOPF website on 16 August 2016. This is within 6 months of the end of the fiscal year, so the response should be 'a'.

YER-3a: If the YER is published, what is the date of publication of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: "DD Month YYYY." For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question "n/a."

Answer: 16 August 2016

Sources: <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>
(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

0)

Peer Reviewer

Opinion: Disagree

Suggested answer: 16 August 2016

Comments: 16 August 2016

Government Reviewer

Opinion: Disagree

Suggested answer: A

Comments: 16 August 2016

IBP comment: IBP has updated the researcher's response based on the researchers comment to YER-2 in response to the peer and government reviewer's comments.

YER-3b: In the box below, please explain how you determined the date of publication of the YER. If the document is not published at all, researchers should mark this question "n/a."

Answer: The researcher observed that the document was published online in August 2016

Sources: <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>

(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A%0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: A

Comments: 16 August 2016. <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>

(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A%0>) <http://www.mof.gov.mm/sites/default/files/2015-2016%20%28%20April%20to%20March%29%20P1-82.pdf>)

IBP comment: IBP has updated the researcher's response in response to the researcher's comment on YER-2 in response to the peer and government reviewer comments.

YER-4: If the YER is published, what is the URL or weblink of the YER? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question "n/a."

Answer: <http://www.mof.gov.mm/sites/default/files/2015-2016%20%28%20...> (<http://www.mof.gov.mm/sites/default/files/2015-2016%20%28%20April%20to%20March%29%20P1-82.pdf>)

Sources: <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>

(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A%0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The above link described by researcher is the page link. I would like to add the YER direct link.

<http://www.mof.gov.mm/sites/default/files/2015-2016%20%28%20...> (<http://www.mof.gov.mm/sites/default/files/2015-2016%20%28%20April%20to%20March%29%20P1-82.pdf>)

IBP comment: The link provided by the researcher has been updated in response to the government reviewer's comment.

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

- a. Yes, all of the numerical data are available in a machine readable
- b. Yes, some of the numerical data are available in a machine readable format
- c. No

d. Not applicable

Answer: c.

Sources: <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>

(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Comments: Researcher: The document is available in a PDF format and therefore not machine-readable

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

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

b. Produced but made available only in hard copy or soft copy (not available online)

c. Produced for internal purposes/use only

d. Not produced at all

e. Not applicable (the document is publicly available)

Answer: e.

Sources: <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>

(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-6b: If you selected option “c” or “d” in question YER-6a above, please specify how you determined whether the YER was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question YER-6a, researchers should mark this question “n/a.”

Answer: n/a

Sources: <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>

(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

YER-7: If the YER is produced, please write the full title of the YER. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: 2015-16 FY Budget Yearly (April to March) Budget Report

Sources: <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>

(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer
Opinion: Agree

YER-8: Is there a “citizens version” of the YER?

- a. Yes
- b. No

Answer: b.

Sources: <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>
(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

AR-1: What is the fiscal year of the AR evaluated in this Open Budget Survey questionnaire? Please enter the fiscal year in the following format: “FY YYYY” or “FY YYYY-YY.”

Answer: 2014-15FY

Sources: Internal use only

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

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

- a. (100) Six months or less after the end of the budget year
- b. (67) 12 months or less, but more than six months, after the end of the budget year
- c. (33) More than 12 months, but within 18 months, after the end of the budget year
- d. (0) Does not release to the public, or is released more than 18 months after the end of the budget year

Answer: d.

Sources: The audit report is produced for internal use only

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree with Comments

Comments: OAG does not publish to public this report. They report their finding to the president and Pyidaungsu Hluttaw simultaneously.AR (<http://simultaneously.AR>) was reviewed and scrutinized by Pyidaungsu Hluttaw (Parliament) Joint Public Account Committee (JPAC).JPAC publishes the summary of the Audit report and their findings and suggestions on audit report. The Auditor General Law and amending Laws (<http://www.oagmac.gov.mm/oag-legal-framework> (<http://www.oagmac.gov.mm/oag-legal-framework>)) and links to the Audit reports of the 1st and 2nd six month for 2014-2015 FY (Burmese only) (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2015/0...> (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2015/07/14-15-6Months-AG-ReportFinal-19-6-2015.pdf>)) and (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2016/0...> (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2016/01/3-2016-21-1-2016-JPAC-Report.pdf>)).

AR-3a: If the AR is published, what is the date of publication of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. Please enter the date in the following format: “DD Month YYYY.” For example, 5 September 2016 should be entered as 05 September 2016. If the document is not published or not produced, please mark this question “n/a.”

Answer: The audit report is produced for internal use only

Sources: Internal use only

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: OAG does not publish to public this report. They report their finding to the president and Pyidaungsu Hluttaw simultaneously. AR (<http://simultaneously.AR>) was reviewed and scrutinized by Pyidaungsu Hluttaw (Parliament) Joint Public Account Committee (JPAC). JPAC publishes the summary of the Audit report and their findings and suggestions on audit report. The Auditor General Law and amending Laws (<http://www.oagmac.gov.mm/oag-legal-framework> (<http://www.oagmac.gov.mm/oag-legal-framework>)) and links to the Audit reports of the 1st and 2nd six month for 2014-2015 FY (Burmese only) (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2015/0...> (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2015/07/14-15-6Months-AG-ReportFinal-19-6-2015.pdf>)) and (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2016/0...> (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2016/01/3-2016-21-1-2016-JPAC-Report.pdf>)).

AR-3b: In the box below, please explain how you determined the date of publication of the AR. If the document is not published at all, researchers should mark this question “n/a.”

Answer: n/a

Sources: Internal use only

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: OAG does not publish to public this report. They report their finding to the president and Pyidaungsu Hluttaw simultaneously. AR (<http://simultaneously.AR>) was reviewed and scrutinized by Pyidaungsu Hluttaw (Parliament) Joint Public Account Committee (JPAC). JPAC publishes the summary of the Audit report and their findings and suggestions on audit report. The Auditor General Law and amending Laws (<http://www.oagmac.gov.mm/oag-legal-framework> (<http://www.oagmac.gov.mm/oag-legal-framework>)) and links to the Audit reports of the 1st and 2nd six month for 2014-2015 FY (Burmese only) (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2015/0...> (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2015/07/14-15-6Months-AG-ReportFinal-19-6-2015.pdf>)) and (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2016/0...> (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2016/01/3-2016-21-1-2016-JPAC-Report.pdf>)).

AR-4: If the AR is published, what is the URL or weblink of the AR? Researchers should respond to this question if the document is published either within the time frame accepted by the OBS methodology or too late. If the document is not published at all, researchers should mark this question “n/a.”

Answer: Internal use only

Sources: Internal use only

Peer Reviewer

Opinion: Agree with Comments

Comments: For more information visit www.pacpyithuhluttaw.gov.mm (<http://www.pacpyithuhluttaw.gov.mm>)

Government Reviewer

Opinion: Agree with Comments

Comments: OAG does not publish to public this report. They report their finding to the president and Pyidaungsu Hluttaw simultaneously. AR (<http://simultaneously.AR>) was reviewed and scrutinized by Pyidaungsu Hluttaw (Parliament) Joint Public Account Committee (JPAC). JPAC publishes the summary of the Audit report and their findings and suggestions on audit report. The Auditor General Law and amending Laws (<http://www.oagmac.gov.mm/oag-legal-framework> (<http://www.oagmac.gov.mm/oag-legal-framework>)) and links to the Audit reports of the 1st and 2nd six month for 2014-2015 FY (Burmese only) (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2015/0...> (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2015/07/14-15-6Months-AG-ReportFinal-19-6-2015.pdf>)) and (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2016/0...> (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2016/01/3-2016-21-1-2016-JPAC-Report.pdf>)).

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

- a. Yes, all of the numerical data are available in a machine readable format
- b. Yes, some of the numerical data are available in a machine readable format
- c. No
- d. Not applicable

Answer: d.

Sources: Internal use only

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Produced but made available online to the public too late (published after the acceptable time frame)
- b. Produced but made available only in hard copy or soft copy (not available online)
- c. Produced for internal purposes/use only
- d. Not produced at all
- e. Not applicable (the document is publicly available)

Answer: c.

Sources: Internal use only

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: OAG does not publish to public this report. They report their finding to the president and Pyidaungsu Hluttaw simultaneously.AR (<http://simultaneously.AR>) was reviewed and scrutinized by Pyidaungsu Hluttaw (Parliament) Joint Public Account Committee (JPAC) and publishes the summary of the Audit report and their findings and suggestions on audit report. The Auditor General Law and amending Laws (<http://www.oagmac.gov.mm/oag-legal-framework> (<http://www.oagmac.gov.mm/oag-legal-framework>)) and links to the Audit reports of the 1st and 2nd six month for 2014-2015 FY (Burmese only) (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2015/0...> (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2015/07/14-15-6Months-AG-ReportFinal-19-6-2015.pdf>)) and (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2016/0...> (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2016/01/3-2016-21-1-2016-JPAC-Report.pdf>)).

AR-6b: If you selected option “c” or “d” in question AR-6a above, please specify how you determined whether the AR was produced for internal use only, versus not produced at all. If option “a,” “b,” or “e” was selected in question AR-6a, researchers should mark this question “n/a.”

Answer: The audit report is discussed in Parliament, but not published

Sources: Internal use only

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: OAG does not publish to public this report.They report their finding to the president and Pyidaungsu Hluttaw simultaneously.AR (<http://simultaneously.AR>) was reviewed and scrutinized by Pyidaungsu Hluttaw (Parliament) Joint Public Account Committee (JPAC) and discuss in Pyidaungsu Hluttaw.JPAC publishes the summary of the Audit report and their findings and suggestions on audit report via their website.. The Auditor General Law and ammending Laws (<http://www.oagmac.gov.mm/oag-legal-framework> (<http://www.oagmac.gov.mm/oag-legal-framework>)) and links to the Audit reports of the 1st and 2nd six month for 2014-2015 FY (Burmese only) (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2015/0...> (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2015/07/14-15-6Months-AG-ReportFinal-19-6-2015.pdf>)) and (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2016/0...> (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2016/01/3-2016-21-1-2016-JPAC-Report.pdf>)).

AR-7: If the AR is produced, please write the full title of the AR. If the document is not produced at all, researchers should mark this question “n/a.”

Answer: Internal use only

Sources: Internal use only

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: OAG does not publish to public this report. They report their finding to the president and Pyidaungsu Hluttaw simultaneously. AR (<http://simultaneously.AR>) was reviewed and scrutinized by Pyidaungsu Hluttaw (Parliament) Joint Public Account Committee (JPAC). JPAC publishes the summary of the Audit report and their findings and suggestions on audit report. The Auditor General Law and amending Laws (<http://www.oagmac.gov.mm/oag-legal-framework> (<http://www.oagmac.gov.mm/oag-legal-framework>)) and links to the Audit reports of the 1st and 2nd six month for 2014-2015 FY (Burmese only) (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2015/0...> (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2015/07/14-15-6Months-AG-ReportFinal-19-6-2015.pdf>)) and (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2016/0...> (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2016/01/3-2016-21-1-2016-JPAC-Report.pdf>)).

AR-8: Is there a “citizens version” of the AR?

a. Yes

b. No

Answer: b.

Sources: Internal use only

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

a. Yes

b. No

Answer: a.

Sources: Parliament website President website

Peer Reviewer

Opinion: Agree with Comments

Comments: Ministry of Planning and Finance website (<http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)) Parliament website (<http://myanmarparliament.gov.mm/my/resources.html>) President Office website (<http://www.president-office.gov.mm/en/?q=administration> (<http://www.president-office.gov.mm/en/?q=administration>))

Government Reviewer

Opinion: Agree with Comments

Comments: President website (<http://www.president-office.gov.mm/> (<http://www.president-office.gov.mm/>)) Pyithu Hluttaw website (<http://www.pyithuhluttaw.gov.mm> (<http://www.pyithuhluttaw.gov.mm>)) Pyidaungsu Hluttaw (<http://www.pyidaungsuhluttaw.gov.mm> (<http://www.pyidaungsuhluttaw.gov.mm>)) Amyotha Hluttaw (<http://www.amyotha.hluttaw.mm> (<http://www.amyotha.hluttaw.mm>)) Ministry of Planning and Finance website (www.mof.gov.mm (<http://www.mof.gov.mm>)) PACpyithu Hluttaw (<http://www.pacpyithuhluttaw.gov.mm> (<http://www.pacpyithuhluttaw.gov.mm>))

IBP comment: IBP acknowledges the additional websites noted by the peer and government reviewer.

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

- a. Yes
- b. No

Answer: a.

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Comments: Researcher: Only in Burmese version

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>) and <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>

(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A%0>)

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

- a. Yes
- b. No

Answer: b.

Sources: Internal Use only

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Consolidated revenue and expenditure data can be found in Citizen's Budget for multiple years (previous year) 2016-2017 FY (<http://www.mof.gov.mm/sites/default/files/Citizens%20Budget%...> (<http://www.mof.gov.mm/sites/default/files/Citizens%20Budget%20final.pdf>)) and 2017-2018 FY Executive Budget Proposal and Supporting Documents (after cut Off Date)(2014-2015 Actual,2015-2016 Provisional Actual, 2016-2017 BE and RE and 2017-2018 BE) <http://www.mof.gov.mm/sites/default/files/01%202017-2018%20F...> (<http://www.mof.gov.mm/sites/default/files/01%202017-2018%20Fiscal%20Year%20Executive%27s%20Budget%20Proposal%20%28To%20Pyidaungsu%20Hluttaw%2C%2030.1.2017%29.pdf>) <http://www.mof.gov.mm/sites/default/files/02A%20Union%20Budg...> (<http://www.mof.gov.mm/sites/default/files/02A%20Union%20Budget%20Summary%20Book%20Part%281%29%28P1-80%29%20%282017-2018%20FY%20proposed%20to%20Pyidaungsu%20Hluttaw%29.pdf>) <http://www.mof.gov.mm/sites/default/files/02B%20Union%20Budg...> (<http://www.mof.gov.mm/sites/default/files/02B%20Union%20Budget%20Summary%20Book%20Part%282%29%28P81-225%29%20%282017-2018%20FY%20proposed%20to%20Pyidaungsu%20Hluttaw%29.pdf>) But, There is a PDF format only.

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

- a. Yes
- b. No

Answer: b.

Sources: Internal use only

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. Yes
- b. No

Answer: a.

Sources: Internal use only

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Law Amending the Auditor General of the Union Law (2014) <http://www.oagmac.gov.mm/oag-legal-framework> (<http://www.oagmac.gov.mm/oag-legal-framework>)

Government Reviewer

Opinion: Agree

IBP comment: IBP acknowledges the peer reviewer's comment and the researcher's response is updated accordingly.

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

- a. Yes
- b. No

Answer: b.

Sources: No

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

Researcher response: We already finished section 1

1: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the budget year that are classified by administrative unit (that is, by ministry, department, or agency)?

- a. (100) Yes, administrative units accounting for all expenditures are presented.
- b. (67) Yes, administrative units accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, administrative units accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by administrative unit.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>) <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...> (<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A%0>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The Executive's Budget Proposal submitted to the parliament includes breakdown of agencies.

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Union Budget Summary <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>

(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A%0>)

0) <http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)

Researcher response: As the EBP is not considered publicly available (see Section 1), per the OBS methodology, answer choice "d" is appropriate. Therefore, the researcher's response is maintained.

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

- a. (100) Yes, expenditures are presented by functional classification.
- b. (0) No, expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "b" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The capital expenditure is classified into 14 functional sectors for GDP calculation during scrutiny by the Planning Commission. However, it was not mentioned in the executive budget proposal.

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the functional classification is compatible with international standards.
- b. (0) No, the functional classification is not compatible with international standards, or expenditures are not presented by functional classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "b" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, expenditures are presented by economic classification.
- b. (0) No, expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "b" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>

(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, the economic classification is compatible with international standards.
- b. (0) No, the economic classification is not compatible with international standards, or expenditures are not presented by economic classification.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "b" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations>

(<http://www.mof.gov.mm/my/content/laws-and-regulations>)

<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>

(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, programs accounting for all expenditures are presented.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, expenditures are not presented by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations>

(<http://www.mof.gov.mm/my/content/laws-and-regulations>)

<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>

(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: According to the National plan Law (Draft), some expenditure was spend by program. See page 10 of the link

<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf> (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>)

Researcher response: As the EBP is not considered publicly available (see Section 1), per the OBS methodology, answer choice "d" is appropriate. Therefore, the researcher's response is maintained.

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

- a. (100) Yes, multi-year expenditure estimates are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, multi-year expenditure estimates are presented by two of the three expenditure classifications.
- c. (33) Yes, multi-year expenditure estimates are presented by only one of the three expenditure classifications.
- d. (0) No, multi-year expenditure estimates are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>) <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...> (<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree with Comments

Comments: Myanmar has the Medium Term Fiscal Framework (MTFF). However, the Executive's Budget Proposal does not present multi-year expenditure estimates.

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, multi-year estimates for programs accounting for all expenditures are presented.
- b. (67) Yes, multi-year estimates for programs accounting for at least two-thirds of, but not all, expenditures are presented.
- c. (33) Yes, multi-year estimates for programs accounting for less than two-thirds of expenditures are presented.
- d. (0) No, multi-year estimates for programs are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>) <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...> (<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, individual sources of tax revenue accounting for all tax revenue are presented.
- b. (67) Yes, individual sources of tax revenue accounting for at least two-thirds of, but not all, tax revenues are presented.
- c. (33) Yes, individual sources of tax revenue accounting for less than two-thirds of all tax revenues are presented.
- d. (0) No, individual sources of tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>) Documents pg-26

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Individual source of tax revenue was presented in Taxation Law (draft) table (1) Taxation Law (draft) (see Page 15) <http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf> (<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>) Taxation Law (Draft) (see page 15-17) <http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf> (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>) Draft laws are published on the Pyidaungsu Hluttaw website (<http://www.myanmarparliament.com/>) (<http://www.myanmarparliament.com/>) and put on newspapers in order to get public feedback. Due to the website space and law was enacted, Taxation Law (draft) cannot find on the website. At the present, National Plan Law (Draft) (<http://www.myanmarparliament.com/my/download/file/fid/2973>)

(<http://www.myanmarparliament.com/my/download/file/fid/2973>) and Taxation Law (Draft) (<http://www.myanmarparliament.com/my/download/file/fid/2972> (<http://www.myanmarparliament.com/my/download/file/fid/2972>)) for 2017-2017 FY can be found on the Website (<http://www.myanmarparliament.com/my/parliament-activity/bill...> (<http://www.myanmarparliament.com/my/parliament-activity/bills.html>))

Researcher response: As the EBP is not considered publicly available (see Section 1), per the OBS methodology, answer choice "d" is appropriate. Therefore, the researcher's response is maintained.

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

- a. (100) Yes, individual sources of non-tax revenue accounting for all non-tax revenue are presented.
- b. (67) Yes, individual sources of non-tax revenue accounting for at least two-thirds of, but not all, non-tax revenues are presented.
- c. (33) Yes, individual sources of non-tax revenue accounting for less than two-thirds of all non-tax revenues are presented.
- d. (0) No, individual sources of non-tax revenue are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, multi-year estimates of revenue are presented by category.
- b. (0) No, multi-year estimates of revenue are not presented by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "b" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The Medium Term Fiscal Framework (MTFF) exist but the information is not presented in the Executive's Budget Proposal or any supporting budget documentation.

Government Reviewer

Opinion: Agree

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

- a. (100) Yes, multi-year estimates for individual sources of revenue accounting for all revenue are presented.
- b. (67) Yes, multi-year estimates for individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented.
- c. (33) Yes, multi-year estimates for individual sources of revenue accounting for less than two-thirds of revenue are presented.
- d. (0) No, multi-year estimates for individual sources of revenue are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Executive Budget Proposal and supporting documents published on newspaper on time. Tax law (Draft) see page 15 (<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>) and Tax Law (Draft) see page 15 to 17 (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>) (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>) But, multi-year estimates for individual sources of revenue are not presented.

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

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>) <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...> (<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The Medium Term Fiscal Framework (MTFF) exist but the information is not presented in the Executive's Budget Proposal or any supporting budget documentation.

Government Reviewer

Opinion: Agree with Comments

Comments: None of the three estimates related to government borrowing and debt are not presented in EBP and supportment documents for 2016-2017 FY. But, EBP for 2017-2018 FY (in January 2016) include this key estimates. See Page 61 (2018%20Fiscal%20Year%20Executive%27s%20Budget%20Proposal%20%28To%20Pyidaungsu%20Hluttaw%2C%2030.1.2017%29.pdf) and <http://www.mof.gov.mm/sites/default/files/02A%20Union%20Budg...> (<http://www.mof.gov.mm/sites/default/files/02A%20Union%20Budget%20Summary%20Book%20Part%281%29%28P1-80%29%20%282017-2018%20FY%20proposed%20to%20Pyidaungsu%20Hluttaw%29.pdf>)

14: Does the Executive's Budget Proposal or any supporting budget documentation present information related to the composition of the total debt outstanding at the end of the budget year? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>) <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...> (<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Supporting Document of the Executive Budget proposal was published on Ministry of Planning and Finance website in January 2016 during discussing in Hluttaw. Union Budget Summary (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...>)

(http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf). Tax Law (Draft) See page 15 of <http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf> (<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>) Tax Law (Draft) page 15-17 and National Planning law (Draft) page 10 <http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf> (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>) Another document (Budget Speech) was published on website after approving the Hluttaw (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf))

Researcher response: As the EBP is not considered publicly available (see Section 1), per the OBS methodology, answer choice "d" is appropriate. Therefore, the researcher's response is maintained.

15: Does the Executive's Budget Proposal or any supporting budget documentation present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations>

(<http://www.mof.gov.mm/my/content/laws-and-regulations>)

<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>

(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: Supporting Document of EBP, Union Budget Summary for 2016-2017 FY and National Plan Law (draft) was published on time. See page 2 of Union Budget Summary (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf) and Nation Plan Law (draft) see page 10 (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf> (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>)).

Researcher response: As the EBP is not considered publicly available (see Section 1), per the OBS methodology, answer choice "d" is appropriate. Therefore, the researcher's response is maintained.

16: Does the Executive's Budget Proposal or any supporting budget documentation show the impact of different macroeconomic assumptions (i.e., sensitivity analysis) on the budget? (The core information must include estimates of the impact on expenditures, revenue, and debt of different assumptions for the inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented to show the impact of different macroeconomic assumptions on the budget.
- b. (67) Yes, the core information is presented to show the impact of different macroeconomic assumptions on the budget.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to different macroeconomic assumptions is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations>

(<http://www.mof.gov.mm/my/content/laws-and-regulations>)

<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>

(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Supporting Document of EBP, Union Budget Summary for 2016-2017 FY and National Plan Law (draft) was published on time. See page 2 of Union Budget Summary (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)) and Nation Plan Law (draft) see page 10 (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf> (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>)).

Researcher response: As the EBP is not considered publicly available (see Section 1), per the OBS methodology, answer choice "d" is appropriate. Therefore, the researcher's response is maintained.

17: Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect expenditures?

- a. (100) Yes, estimates that show how all new policy proposals affect expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect expenditure is presented.
- d. (0) No, information that shows how new policy proposals affect expenditure is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>) <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...> (<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Supporting Document of EBP, Union Budget Summary for 2016-2017 FY and National Plan Law (draft) was published on time. See page 2 of Union Budget Summary (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)) and Nation Plan Law (draft) see page 10 (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf> (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>)).

Researcher response: As the EBP is not considered publicly available (see Section 1), per the OBS methodology, answer choice "d" is appropriate. Therefore, the researcher's response is maintained.

18: Does the Executive's Budget Proposal or any supporting budget documentation present information for at least the budget year that shows how new policy proposals, as distinct from existing policies, affect revenues?

- a. (100) Yes, estimates that show how all new policy proposals affect revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how all new policy proposals affect revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how some but not all new policy proposals affect revenues are presented.
- d. (0) No, information that shows how new policy proposals affect revenues is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>) <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...> (<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Supporting Document of EBP, Taxation Law was published on time. See page 15 (<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf> (<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>)) and Page 15-17 (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf> (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>)).

Researcher response: As the EBP is not considered publicly available (see Section 1), per the OBS methodology, answer choice "d" is appropriate. Therefore, the researcher's response is maintained.

19: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for the year preceding the budget year (BY-1) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, expenditure estimates for BY-1 are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-1 are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-1 are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-1 are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Supporting Document of the Executive Budget proposal was published on Ministry of Planning and Finance website in January 2016 during discussing in Hluttaw. (<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...> (<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A%0>)) (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> ([http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15... \(http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf\)](http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf))). Tax Law (Draft) See page 15 of <http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf> Tax Law (Draft) page 15-17 and National Planning law (Draft) page 10 (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf> (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>)) Another document (Budget Speech) was published on website after approving the Hluttaw (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf))

Researcher response: As the EBP is not considered publicly available (see Section 1), per the OBS methodology, answer choice "d" is appropriate. Therefore, the researcher's response is maintained.

20: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for the year preceding the budget year (BY-1)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-1.
- b. (67) Yes, programs accounting for at least two-thirds of, but not all, expenditures are presented for BY-1.
- c. (33) Yes, programs accounting for less than two-thirds of expenditures are presented for BY-1.
- d. (0) No, expenditures are not presented by program for BY-1.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Supporting Document of the Executive Budget proposal was published on Ministry of Planning and Finance website in January 2016 during discussing in Hluttaw. (<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...> (<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A%0>)) (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> ([http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15... \(http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf\)](http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf))). Tax Law (Draft) See page 15 of <http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>

(<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>) Tax Law (Draft) page 15-17 and National Planning law (Draft) page 10 (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>) (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>) Another document (Budget Speech) was published on website after approving the Hluttaw (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf) (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf) (http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf) (http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf) (<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>) (<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>) (http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf) (http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf) (http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf) (http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf) (<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf>) (<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf>) (http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf) (http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf)

Researcher response: As the EBP is not considered publicly available (see Section 1), per the OBS methodology, answer choice "d" is appropriate. Therefore, the researcher's response is maintained.

21: In the Executive's Budget Proposal or any supporting budget documentation, have expenditure estimates of the year prior to the budget year (BY-1) been updated from the original enacted levels to reflect actual expenditures?

- a. (100) Yes, expenditure estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, expenditure estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. (<http://www.mof.gov.mm/my/content/laws-and-regulations>) (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The Budget Estimate (BE) has been revised to Revised Estimate (RE).

Government Reviewer

Opinion: Agree

22: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure for more than one year prior to the budget year (that is, BY-2 and prior years) by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, expenditure estimates for BY-2 and prior years are presented by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, expenditure estimates for BY-2 and prior years are presented by two of the three expenditure classifications.
- c. (33) Yes, expenditure estimates for BY-2 and prior years are presented by only one of the three expenditure classifications.
- d. (0) No, expenditure estimates for BY-2 and prior years are not presented by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. (<http://www.mof.gov.mm/my/content/laws-and-regulations>) (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Supporting Document of the Executive Budget proposal was published on Ministry of Planning and Finance website in January 2016 during discussing in Hluttaw. Union Budget Summary (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...>) (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf). Tax Law (Draft) See page 15 of (<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>) (<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>) Tax Law (Draft) page 15-17 and National Planning law (Draft) page 10 (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>) (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>) Another document (Budget Speech) was published on website after approving the Hluttaw (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf) (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf) (http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf) (http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf) (<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>) (<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>) (http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf) (http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf) (http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf) (http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf) (<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf>) (<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf>) (http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf) (http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf). In January

2017, 2017-2018 FY EBP present expenditure estimates for BY-2 and prior years are presented by administrative classifications. (<http://www.mof.gov.mm/sites/default/files/01%202017-2018%20F...> (<http://www.mof.gov.mm/sites/default/files/01%202017-2018%20Fiscal%20Year%20Executive%27s%20Budget%20Proposal%20%28To%20Pyidaungsu%20Hluttaw%2C%2030.1.2017%29.pdf>) <http://www.mof.gov.mm/sites/default/files/02A%20Union%20Budg...> (<http://www.mof.gov.mm/sites/default/files/02A%20Union%20Budget%20Summary%20Book%20Part%281%29%28P1-80%29%20%282017-2018%20FY%20proposed%20to%20Pyidaungsu%20Hluttaw%29.pdf>) <http://www.mof.gov.mm/sites/default/files/02B%20Union%20Budg...> (<http://www.mof.gov.mm/sites/default/files/02B%20Union%20Budget%20Summary%20Book%20Part%282%29%28P81-225%29%20%282017-2018%20FY%20proposed%20to%20Pyidaungsu%20Hluttaw%29.pdf>))

Researcher response: As the EBP is not considered publicly available (see Section 1), per the OBS methodology, answer choice "d" is appropriate. Therefore, the researcher's response is maintained.

23: Does the Executive's Budget Proposal or any supporting budget documentation present expenditures for individual programs for more than one year preceding the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, programs accounting for all expenditures are presented for BY-2 and prior years.
- b. (67) Yes, programs accounting for at Least two-Thirds of, but not all, expenditures are presented for BY-2 and prior years.
- c. (33) Yes, programs accounting for less than two-Thirds of expenditures are presented for BY-2 and prior years.
- d. (0) No, not expenditures are presented by program for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Supporting Document of the Executive Budget proposal was published on Ministry of Planning and Finance website in January 2016 during discussing in Hluttaw. (<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...> (<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A%0>)) Union Budget Summary (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)). Tax Law (Draft) See page 15 of <http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf> (<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>) Tax Law (Draft) page 15-17 and National Planning law (Draft) page 10 <http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf> (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>) Another document (Budget Speech) was published on website after approving the Hluttaw (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf))

Researcher response: As the EBP is not considered publicly available (see Section 1), per the OBS methodology, answer choice "d" is appropriate. Therefore, the researcher's response is maintained.

24: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all expenditures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all expenditures are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Supporting Document of the Executive Budget proposal was published on Ministry of Planning and Finance website in January 2016 during discussing in Hluttaw. Union Budget Summary (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)). Tax Law (Draft) See page 15 of <http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf> (<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>) Tax Law (Draft) page 15-17 and National Planning law (Draft) page 10 <http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf> (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>) Another document (Budget Speech) was published on website after approving the Hluttaw (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf)). In January 2017 2017-2018 FY EBP describe 2014-2015 (Actual), 2015-2016 (PA) and 2016-2017 (BE) and 2017-2018 (BE). (<http://www.mof.gov.mm/sites/default/files/01%202017-2018%20F...> (<http://www.mof.gov.mm/sites/default/files/01%202017-2018%20Fiscal%20Year%20Executive%27s%20Budget%20Proposal%20%28To%20Pyidaungsu%20Hluttaw%2C%2030.1.2017%29.pdf>) <http://www.mof.gov.mm/sites/default/files/02A%20Union%20Budg...> (<http://www.mof.gov.mm/sites/default/files/02A%20Union%20Budget%20Summary%20Book%20Part%281%29%28P1-80%29%20%282017-2018%20FY%20proposed%20to%20Pyidaungsu%20Hluttaw%29.pdf>) <http://www.mof.gov.mm/sites/default/files/02B%20Union%20Budg...> (<http://www.mof.gov.mm/sites/default/files/02B%20Union%20Budget%20Summary%20Book%20Part%282%29%28P81-225%29%20%282017-2018%20FY%20proposed%20to%20Pyidaungsu%20Hluttaw%29.pdf>)

Researcher response: As the EBP is not considered publicly available (see Section 1), per the OBS methodology, answer choice "d" is appropriate. Therefore, the researcher's response is maintained.

25: Does the Executive's Budget Proposal or any supporting budget documentation present revenue by category (such as tax and non-tax) for the year preceding the budget year (BY-1)?

- a. (100) Yes, revenue estimates for BY-1 are presented by category.
- b. (0) No, revenue estimates for BY-1 are not presented by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "b" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>) <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...> (<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Supporting Document of the Executive Budget proposal was published on Ministry of Planning and Finance website in January 2016 during discussing in Hluttaw. Union Budget Summary (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)). Tax Law (Draft) See page 15 of <http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf> (<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>) Tax Law (Draft) page 15-17 and National Planning law (Draft) page 10 <http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf> (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>) Another document (Budget Speech) was published on website after approving the Hluttaw (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf)). In January 2017, 2017-2018 FY EBP present revenue estimates for BY-1 are presented by category. (<http://www.mof.gov.mm/sites/default/files/02A%20Union%20Budg...> (<http://www.mof.gov.mm/sites/default/files/02A%20Union%20Budget%20Summary%20Book%20Part%281%29%28P1-80%29%20%282017-2018%20FY%20proposed%20to%20Pyidaungsu%20Hluttaw%29.pdf>) <http://www.mof.gov.mm/sites/default/files/02B%20Union%20Budg...> (<http://www.mof.gov.mm/sites/default/files/02B%20Union%20Budget%20Summary%20Book%20Part%282%29%28P81-225%29%20%282017-2018%20FY%20proposed%20to%20Pyidaungsu%20Hluttaw%29.pdf>)

Researcher response: As the EBP is not considered publicly available (see Section 1), per the OBS methodology, answer choice "b" is appropriate. Therefore, the researcher's response is maintained.

26: Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for the year preceding the budget year (BY-1)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-1.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue for BY-1 are presented.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues for BY-1 are presented.
- d. (0) No, individual sources of revenue are not presented for BY-1.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Supporting Document of the Executive Budget proposal was published on Ministry of Planning and Finance website in January 2016 during discussing in Hluttaw. Union Budget Summary (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)). Tax Law (Draft) See page 15 of <http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf> (<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>) Tax Law (Draft) page 15-17 and National Planning law (Draft) page 10 <http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf> (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>) Another document (Budget Speech) was published on website after approving the Hluttaw (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf)). In January 2017, 2017-2018 FY EBP present revenue estimates for BY-1 are presented by category. (<http://www.mof.gov.mm/sites/default/files/02A%20Union%20Budg...> (<http://www.mof.gov.mm/sites/default/files/02A%20Union%20Budget%20Summary%20Book%20Part%281%29%28P1-80%29%20%282017-2018%20FY%20proposed%20to%20Pyidaungsu%20Hluttaw%29.pdf>) <http://www.mof.gov.mm/sites/default/files/02B%20Union%20Budg...> (<http://www.mof.gov.mm/sites/default/files/02B%20Union%20Budget%20Summary%20Book%20Part%282%29%28P81-225%29%20%282017-2018%20FY%20proposed%20to%20Pyidaungsu%20Hluttaw%29.pdf>))

Researcher response: As the EBP is not considered publicly available (see Section 1), per the OBS methodology, answer choice "d" is appropriate. Therefore, the researcher's response is maintained.

27: In the Executive's Budget Proposal or any supporting budget documentation, have the original estimates of revenue for the year prior to the budget year (BY-1) been updated to reflect actual revenue collections?

- a. (100) Yes, revenue estimates for BY-1 have been updated from the original enacted levels.
- b. (0) No, revenue estimates for BY-1 have not been updated from the original enacted levels.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "b" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Supporting Document of the Executive Budget proposal was published on Ministry of Planning and Finance website in January 2016 during discussing in Hluttaw. Union Budget Summary (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)). Tax Law (Draft) See page 15 of <http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf> (<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>) Tax Law (Draft) page 15-17 and National Planning law (Draft) page 10 <http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf> (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>) Another document (Budget Speech) was published on website after approving the Hluttaw (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf)

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http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf). In January 2017, 2017-2018 FY EBP present 2015-2016 (PA), 2016-2017 (BE and RE) and 2017-2018 (BE).
(<http://www.mof.gov.mm/sites/default/files/O2A%20Union%20Budg...>
(<http://www.mof.gov.mm/sites/default/files/O2A%20Union%20Budget%20Summary%20Book%20Part%281%29%28P1-80%29%20%282017-2018%20FY%20proposed%20to%20Pyidaungsu%20Hluttaw%29.pdf>) <http://www.mof.gov.mm/sites/default/files/O2B%20Union%20Budg...>
(<http://www.mof.gov.mm/sites/default/files/O2B%20Union%20Budget%20Summary%20Book%20Part%282%29%28P81-225%29%20%282017-2018%20FY%20proposed%20to%20Pyidaungsu%20Hluttaw%29.pdf>)

Researcher response: As the EBP is not considered publicly available (see Section 1), per the OBS methodology, answer choice "b" is appropriate. Therefore, the researcher's response is maintained.

28: Does the Executive's Budget Proposal or any supporting budget documentation present revenue estimates by category (such as tax and non-tax) for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, revenue estimates for BY-2 and prior years are presented by category.
- b. (0) No, revenue estimates for BY-2 and prior years are not presented by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "b" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Supporting Document of the Executive Budget proposal was published on Ministry of Planning and Finance website in January 2016 during discussing in Hluttaw. Union Budget Summary (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)). Tax Law (Draft) See page 15 of <http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf> (<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>) Tax Law (Draft) page 15-17 and National Planning law (Draft) page 10 <http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf> (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>) Another document (Budget Speech) was published on website after approving the Hluttaw (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf)). In January 2017, 2017-2018 FY EBP present 2015-2016 (PA), 2016-2017 (BE and RE) and 2017-2018 (BE).
(<http://www.mof.gov.mm/sites/default/files/O2A%20Union%20Budg...>
(<http://www.mof.gov.mm/sites/default/files/O2A%20Union%20Budget%20Summary%20Book%20Part%281%29%28P1-80%29%20%282017-2018%20FY%20proposed%20to%20Pyidaungsu%20Hluttaw%29.pdf>) <http://www.mof.gov.mm/sites/default/files/O2B%20Union%20Budg...>
(<http://www.mof.gov.mm/sites/default/files/O2B%20Union%20Budget%20Summary%20Book%20Part%282%29%28P81-225%29%20%282017-2018%20FY%20proposed%20to%20Pyidaungsu%20Hluttaw%29.pdf>)

Researcher response: As the EBP is not considered publicly available (see Section 1), per the OBS methodology, answer choice "b" is appropriate. Therefore, the researcher's response is maintained.

29: Does the Executive's Budget Proposal or any supporting budget documentation present individual sources of revenue for more than one year prior to the budget year (that is, BY-2 and prior years)?

- a. (100) Yes, individual sources of revenue accounting for all revenue are presented for BY-2 and prior years.
- b. (67) Yes, individual sources of revenue accounting for at least two-thirds of, but not all, revenue are presented for BY-2 and prior years.
- c. (33) Yes, individual sources of revenue accounting for less than two-thirds of all revenues are presented for BY-2 and prior years.
- d. (0) No, individual sources of revenue are not presented for BY-2 and prior years.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments

Comments: Supporting Document of the Executive Budget proposal was published on Ministry of Planning and Finance website in January 2016 during discussing in Hluttaw. Union Budget Summary (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)). Tax Law (Draft) See page 15 of <http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf> (<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>) Tax Law (Draft) page 15-17 and National Planning law (Draft) page 10 <http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf> (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>) Another document (Budget Speech) was published on website after approving the Hluttaw (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf)). In January 2017, 2017-2018 FY EBP present 2015-2016 (PA), 2016-2017 (BE and RE) and 2017-2018 (BE). (<http://www.mof.gov.mm/sites/default/files/02A%20Union%20Budg...> (<http://www.mof.gov.mm/sites/default/files/02A%20Union%20Budget%20Summary%20Book%20Part%281%29%28P1-80%29%20%282017-2018%20FY%20proposed%20to%20Pyidaungsu%20Hluttaw%29.pdf>) <http://www.mof.gov.mm/sites/default/files/02B%20Union%20Budg...> (<http://www.mof.gov.mm/sites/default/files/02B%20Union%20Budget%20Summary%20Book%20Part%282%29%28P81-225%29%20%282017-2018%20FY%20proposed%20to%20Pyidaungsu%20Hluttaw%29.pdf>))

Researcher response: As the EBP is not considered publicly available (see Section 1), per the OBS methodology, answer choice "d" is appropriate. Therefore, the researcher's response is maintained.

30: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which all revenues reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for all revenues are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments

Comments: Supporting Document of the Executive Budget proposal was published on Ministry of Planning and Finance website in January 2016 during discussing in Hluttaw. Union Budget Summary (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)). Tax Law (Draft) See page 15 of <http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf> (<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>) Tax Law (Draft) page 15-17 and National Planning law (Draft) page 10 <http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf> (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>) Another document (Budget Speech) was published on website after approving the Hluttaw (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf)). In January 2017, 2017-2018 FY EBP present 2014-2015 (Actual), 2015-2016 (PA), 2016-2017 (BE and RE) and 2017-2018 (BE). (<http://www.mof.gov.mm/sites/default/files/01%202017-2018%20F...> (<http://www.mof.gov.mm/sites/default/files/01%202017-2018%20Fiscal%20Year%20Executive%27s%20Budget%20Proposal%20%28To%20Pyidaungsu%20Hluttaw%2C%2030.1.2017%29.pdf>))

Researcher response: As the EBP is not considered publicly available (see Section 1), per the OBS methodology, answer choice "d" is appropriate. Therefore, the researcher's response is maintained.

31: Does the Executive's Budget Proposal or any supporting budget documentation present information on government borrowing and debt, including its composition, for the year proceeding the budget year (BY-1)? (The core information must include the total debt outstanding at the end of BY-1; the amount of net new borrowing required during BY-1;

interest payments on the debt; interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for government debt.
- b. (67) Yes, the core information is presented for government debt.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to government debt is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>
(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Supporting Document of the Executive Budget proposal was published on Ministry of Planning and Finance website in January 2016 during discussing in Hluttaw. Union Budget Summary (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)). Tax Law (Draft) See page 15 of <http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf> (<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>) Tax Law (Draft) page 15-17 and National Planning law (Draft) page 10 <http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf> (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>) Another document (Budget Speech) was published on website after approving the Hluttaw (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf)). In January 2017, 2017-2018 FY EBP present 2015-2016 (PA), 2016-2017 (BE and RE) and 2017-2018 (BE). (<http://www.mof.gov.mm/sites/default/files/02A%20Union%20Budg...> (<http://www.mof.gov.mm/sites/default/files/02A%20Union%20Budget%20Summary%20Book%20Part%281%29%28P1-80%29%20%282017-2018%20FY%20proposed%20to%20Pyidaungsu%20Hluttaw%29.pdf>) <http://www.mof.gov.mm/sites/default/files/02B%20Union%20Budg...> (<http://www.mof.gov.mm/sites/default/files/02B%20Union%20Budget%20Summary%20Book%20Part%282%29%28P81-225%29%20%282017-2018%20FY%20proposed%20to%20Pyidaungsu%20Hluttaw%29.pdf>))

Researcher response: As the EBP is not considered publicly available (see Section 1), per the OBS methodology, answer choice "d" is appropriate. Therefore, the researcher's response is maintained.

32: In the Executive's Budget Proposal or any supporting budget documentation, what is the most recent year presented for which the debt figures reflect actual outcomes?

- a. (100) Two years prior to the budget year (BY-2).
- b. (67) Three years prior to the budget year (BY-3).
- c. (33) Before BY-3.
- d. (0) No actual data for government debt are presented in the budget or supporting budget documentation.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations>
(<http://www.mof.gov.mm/my/content/laws-and-regulations>) <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>
(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Supporting Document of the Executive Budget proposal was published on Ministry of Planning and Finance website in January 2016 during discussing in Hluttaw. Union Budget Summary (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)). Tax Law (Draft) See page 15 of <http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf> (<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>) Tax Law (Draft) page 15-17 and National Planning law (Draft) page 10 <http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf> (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>)

(<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>) Another document (Budget Speech) was published on website after approving the Hluttaw (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf)). In January 2017, 2017-2018 FY EBP present 2014-2015 (Actual), 2015-2016 (PA), 2016-2017 (BE and RE) and 2017-2018 (BE). (<http://www.mof.gov.mm/sites/default/files/01%202017-2018%20F...> (<http://www.mof.gov.mm/sites/default/files/01%202017-2018%20Fiscal%20Year%20Executive%27s%20Budget%20Proposal%20%28To%20Pyidaungsu%20Hluttaw%2C%2030.1.2017%29.pdf>))

Researcher response: As the EBP is not considered publicly available (see Section 1), per the OBS methodology, answer choice "d" is appropriate. Therefore, the researcher's response is maintained.

33: Does the Executive's Budget Proposal or any supporting budget documentation present information on extra-budgetary funds for at least the budget year? (The core information must include a statement of purpose or policy rationale for the extra-budgetary fund; and complete income, expenditure, and financing data on a gross basis.)

- a. (100) Yes, information beyond the core elements is presented for all extra-budgetary funds.
- b. (67) Yes, the core information is presented for all extra-budgetary funds.
- c. (33) Yes, information is presented, but it excludes some core elements or some extra-budgetary funds.
- d. (0) No, information related to extra-budgetary funds is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...> (<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Supporting Document of the Executive Budget proposal was published on Ministry of Planning and Finance website in January 2016 during discussing in Hluttaw. Union Budget Summary (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)). Tax Law (Draft) See page 15 of <http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf> (<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>) Tax Law (Draft) page 15-17 and National Planning law (Draft) page 10 <http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf> (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>) Another document (Budget Speech) was published on website after approving the Hluttaw (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf)). In January 2017 published 2017-2018 FY EBP and supporting document. <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...> (<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>) <http://www.mof.gov.mm/sites/default/files/01%202017-2018%20F...> (<http://www.mof.gov.mm/sites/default/files/01%202017-2018%20Fiscal%20Year%20Executive%27s%20Budget%20Proposal%20%28To%20Pyidaungsu%20Hluttaw%2C%2030.1.2017%29.pdf>) <http://www.mof.gov.mm/sites/default/files/02A%20Union%20Budg...> (<http://www.mof.gov.mm/sites/default/files/02A%20Union%20Budget%20Summary%20Book%20Part%281%29%28P1-80%29%20%282017-2018%20FY%20proposed%20to%20Pyidaungsu%20Hluttaw%29.pdf>) <http://www.mof.gov.mm/sites/default/files/02B%20Union%20Budg...> (<http://www.mof.gov.mm/sites/default/files/02B%20Union%20Budget%20Summary%20Book%20Part%282%29%28P81-225%29%20%282017-2018%20FY%20proposed%20to%20Pyidaungsu%20Hluttaw%29.pdf>) <http://www.mof.gov.mm/sites/default/files/03%20Financial%20C...> (<http://www.mof.gov.mm/sites/default/files/03%20Financial%20Commission%20%20Recommamdatation%20for%202017-2018%20Fiscal%20Year.pdf>) <http://www.mof.gov.mm/sites/default/files/04%20Union%20Plann...> (<http://www.mof.gov.mm/sites/default/files/04%20Union%20Planning%20and%20Finance%20Minister%27s%20Budget%20Speech%20for%202017-2018%20Fiscal%20Year%2830.1.2017%29.pdf>) <http://www.mof.gov.mm/sites/default/files/05%202017-2018%20F...> (<http://www.mof.gov.mm/sites/default/files/05%202017-2018%20Fiscal%20Year%20Budget%20Proposal%20Brief.pdf>) <http://www.mof.gov.mm/sites/default/files/06%202017-2018%20F...> (<http://www.mof.gov.mm/sites/default/files/06%202017-2018%20Fiscal%20Year%20Sate%20Economics%20Enterprises%27%20Commercial%20Statement.pdf>) 2017-2018 (Plan Bill) <http://www.myanmarparliament.com/my/download/file/fid/2973> (<http://www.myanmarparliament.com/my/download/file/fid/2973>) 2017-2018 (Tax Bill) <http://www.myanmarparliament.com/my/download/file/fid/2972> (<http://www.myanmarparliament.com/my/download/file/fid/2972>)

Researcher response: As the EBP is not considered publicly available (see Section 1), per the OBS methodology, answer choice "d" is appropriate. Therefore, the researcher's response is maintained.

34: Does the Executive's Budget Proposal or any supporting budget documentation present central government finances (both budgetary and extra-budgetary) on a consolidated basis for at least the budget year?

- a. (100) Yes, central government finances are presented on a consolidated basis.
- b. (0) No, central government finances are not presented on a consolidated basis.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "b" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Supporting Document of the Executive Budget proposal was published on Ministry of Planning and Finance website in January 2016 during discussing in Hluttaw. Union Budget Summary (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)). Tax Law (Draft) See page 15 of <http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf> (<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>) Tax Law (Draft) page 15-17 and National Planning law (Draft) page 10 <http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf> (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>) Another document (Budget Speech) was published on website after approving the Hluttaw (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf)). In January 2017 published 2017-2018 FY EBP and supporting document. [http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A%0](http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...) <http://www.mof.gov.mm/sites/default/files/01%202017-2018%20F...> (<http://www.mof.gov.mm/sites/default/files/01%202017-2018%20Fiscal%20Year%20Executive%27s%20Budget%20Proposal%20%28To%20Pyidaungsu%20Hluttaw%2C%2030.1.2017%29.pdf>) <http://www.mof.gov.mm/sites/default/files/02A%20Union%20Budg...> (<http://www.mof.gov.mm/sites/default/files/02A%20Union%20Budget%20Summary%20Book%20Part%281%29%28P1-80%29%20%282017-2018%20FY%20proposed%20to%20Pyidaungsu%20Hluttaw%29.pdf>) <http://www.mof.gov.mm/sites/default/files/02B%20Union%20Budg...> (<http://www.mof.gov.mm/sites/default/files/02B%20Union%20Budget%20Summary%20Book%20Part%282%29%28P81-225%29%20%282017-2018%20FY%20proposed%20to%20Pyidaungsu%20Hluttaw%29.pdf>) <http://www.mof.gov.mm/sites/default/files/03%20Financial%20C...> (<http://www.mof.gov.mm/sites/default/files/03%20Financial%20Commission%20%20Recommamdatation%20for%202017-2018%20Fiscal%20Year.pdf>) <http://www.mof.gov.mm/sites/default/files/04%20Union%20Plann...> (<http://www.mof.gov.mm/sites/default/files/04%20Union%20Planning%20and%20Finance%20Minister%27s%20Budget%20Speech%20for%202017-2018%20Fiscal%20Year%2830.1.2017%29.pdf>) <http://www.mof.gov.mm/sites/default/files/05%202017-2018%20F...> (<http://www.mof.gov.mm/sites/default/files/05%202017-2018%20Fiscal%20Year%20Budget%20Proposal%20Brief.pdf>) <http://www.mof.gov.mm/sites/default/files/06%202017-2018%20F...> (<http://www.mof.gov.mm/sites/default/files/06%202017-2018%20Fiscal%20Year%20Sate%20Economics%20Enterprises%27%20Commercial%20Statement.pdf>) 2017-2018 (Plan Bill) <http://www.myanmarparliament.com/my/download/file/fid/2973> (<http://www.myanmarparliament.com/my/download/file/fid/2973>) 2017-2018 (Tax Bill) <http://www.myanmarparliament.com/my/download/file/fid/2972> (<http://www.myanmarparliament.com/my/download/file/fid/2972>)

Researcher response: As the EBP is not considered publicly available (see Section 1), per the OBS methodology, answer choice "b" is appropriate. Therefore, the researcher's response is maintained.

35: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of intergovernmental transfers for at least the budget year?

- a. (100) Yes, estimates of all intergovernmental transfers are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all intergovernmental transfers are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all intergovernmental transfers are presented.
- d. (0) No, estimates of intergovernmental transfers are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>) Documents pg-15-16-17

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Supporting Document of the Executive Budget proposal was published on Ministry of Planning and Finance website in January 2016 during discussing in Hluttaw. Union Budget Summary (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)). Tax Law (Draft) See page 15 of <http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf> (<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>) Tax Law (Draft) page 15-17 and National Planning Law (Draft) page 10 <http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf> (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>) Another document (Budget Speech) was published on website after approving the Hluttaw (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf)). In January 2017 published 2017-2018 FY EBP and supporting document. <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A%0>) (See pg 81 Table 4) <http://www.mof.gov.mm/sites/default/files/01%202017-2018%20F...> (<http://www.mof.gov.mm/sites/default/files/01%202017-2018%20Fiscal%20Year%20Executive%27s%20Budget%20Proposal%20%28To%20Pyidaungsu%20Hluttaw%2C%2030.1.2017%29.pdf>) (See pg 36) <http://www.mof.gov.mm/sites/default/files/02A%20Union%20Budg...> (<http://www.mof.gov.mm/sites/default/files/02A%20Union%20Budget%20Summary%20Book%20Part%281-80%29%20%282017-2018%20FY%20proposed%20to%20Pyidaungsu%20Hluttaw%29.pdf>) (See pg 150 and 151) <http://www.mof.gov.mm/sites/default/files/02B%20Union%20Budg...> (<http://www.mof.gov.mm/sites/default/files/02B%20Union%20Budget%20Summary%20Book%20Part%282%29%28P81-225%29%20%282017-2018%20FY%20proposed%20to%20Pyidaungsu%20Hluttaw%29.pdf>) <http://www.mof.gov.mm/sites/default/files/03%20Financial%20C...> (<http://www.mof.gov.mm/sites/default/files/03%20Financial%20Commission%20%20Recommamdatation%20for%202017-2018%20Fiscal%20Year.pdf>) <http://www.mof.gov.mm/sites/default/files/04%20Union%20Plann...> (<http://www.mof.gov.mm/sites/default/files/04%20Union%20Planning%20and%20Finance%20Minister%27s%20Budget%20Speech%20for%202017-2018%20Fiscal%20Year%2830.1.2017%29.pdf>) <http://www.mof.gov.mm/sites/default/files/05%202017-2018%20Fiscal%20Year%20Budget%20Proposal%20Brief.pdf>) <http://www.mof.gov.mm/sites/default/files/06%202017-2018%20F...> (<http://www.mof.gov.mm/sites/default/files/06%202017-2018%20Fiscal%20Year%20Sate%20Economics%20Enterprises%27%20Commercial%20Statement.pdf>) 2017-2018 (Plan Bill) <http://www.myanmarparliament.com/my/download/file/fid/2973> (<http://www.myanmarparliament.com/my/download/file/fid/2973>) 2017-2018 (Tax Bill) <http://www.myanmarparliament.com/my/download/file/fid/2972> (<http://www.myanmarparliament.com/my/download/file/fid/2972>)

Researcher response: As the EBP is not considered publicly available (see Section 1), per the OBS methodology, answer choice "d" is appropriate. Therefore, the researcher's response is maintained.

36: Does the Executive's Budget Proposal or any supporting budget documentation present alternative displays of expenditures (such as by gender, by age, by income, or by region) to illustrate the financial impact of policies on different groups of citizens, for at least the budget year?

- a. (100) Yes, at least three alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- b. (67) Yes, two alternative displays of expenditures are presented to illustrate the financial impact of policies on different groups of citizens.
- c. (33) Yes, one alternative display of expenditures is presented to illustrate the financial impact of policies on different groups of citizens.
- d. (0) No, alternative displays of expenditures are not presented to illustrate the financial impact of policies on different groups of citizens.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Supporting Document of the Executive Budget proposal was published on Ministry of Planning and Finance website in January 2016 during discussing in Hluttaw. Union Budget Summary (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)). Tax Law (Draft) See page 15 of <http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf> (<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>) Tax Law (Draft) page 15-17 and National Planning law (Draft) page 10 <http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf> (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>) Another document (Budget Speech) was published on website after approving the Hluttaw (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf))

Researcher response: As the EBP is not considered publicly available (see Section 1), per the OBS methodology, answer choice "d" is appropriate. Therefore, the researcher's response is maintained.

37: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of transfers to public corporations for at least the budget year?

- a. (100) Yes, estimates of all transfers to public corporations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all transfers to public corporations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all transfers to public corporations are presented.
- d. (0) No, estimates of transfers to public corporations are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Supporting Document of the Executive Budget proposal was published on Ministry of Planning and Finance website in January 2016 during discussing in Hluttaw. Union Budget Summary (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)). Tax Law (Draft) See page 15 of <http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf> (<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>) Tax Law (Draft) page 15-17 and National Planning law (Draft) page 10 <http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf> (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>) Another document (Budget Speech) was published on website after approving the Hluttaw (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf))

Researcher response: As the EBP is not considered publicly available (see Section 1), per the OBS methodology, answer choice "d" is appropriate. Therefore, the researcher's response is maintained.

38: Does the Executive's Budget Proposal or any supporting budget documentation present information on quasi-fiscal activities for at least the budget year? (The core information must include a statement of purpose or policy rationale for the quasi-fiscal activity and the intended beneficiaries.)

- a. (100) Yes, information beyond the core elements is presented for all quasi-fiscal activities.
- b. (67) Yes, the core information is presented for all quasi-fiscal activities.
- c. (33) Yes, information is presented, but it excludes some core elements or some quasi-fiscal activities.
- d. (0) No, information related to quasi-fiscal activities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>) <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...> (<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Supporting Document of the Executive Budget proposal was published on Ministry of Planning and Finance website in January 2016 during discussing in Hluttaw. Union Budget Summary (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)). Tax Law (Draft) See page 15 of <http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf> (<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>) Tax Law (Draft) page 15-17 and National Planning law (Draft) page 10 <http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>

(<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>) Another document (Budget Speech) was published on website after approving the Hluttaw (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf)
http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf)
<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>)
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<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf>)
http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf))

Researcher response: As the EBP is not considered publicly available (see Section 1), per the OBS methodology, answer choice "d" is appropriate. Therefore, the researcher's response is maintained.

39: Does the Executive's Budget Proposal or any supporting budget documentation present information on financial assets held by the government? (The core information must include a listing of the assets, and an estimate of their value.)

- a. (100) Yes, information beyond the core elements is presented for all financial assets.
- b. (67) Yes, the core information is presented for all financial assets.
- c. (33) Yes, information is presented, but it excludes some core elements or some financial assets.
- d. (0) No, information related to financial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations>

(<http://www.mof.gov.mm/my/content/laws-and-regulations>)

<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>

(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Supporting Document of the Executive Budget proposal was published on Ministry of Planning and Finance website in January 2016 during discussing in Hluttaw. Union Budget Summary (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...>

(http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)). Tax Law (Draft) See page 15 of

<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf> (<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>) Tax Law (Draft) page 15-17

and National Planning law (Draft) page 10 <http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>

(<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>) Another document (Budget Speech) was published on website after approving the

Hluttaw (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf)

http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf)

<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>)

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<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf>)

http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf))

Researcher response: As the EBP is not considered publicly available (see Section 1), per the OBS methodology, answer choice "d" is appropriate. Therefore, the researcher's response is maintained.

40: Does the Executive's Budget Proposal or any supporting budget documentation present information on nonfinancial assets held by the government? (The core information must include a listing of the assets by category.)

- a. (100) Yes, information beyond the core elements is presented for all nonfinancial assets.
- b. (67) Yes, the core information is presented for all nonfinancial assets.
- c. (33) Yes, information is presented, but it excludes some nonfinancial assets.
- d. (0) No, information related to nonfinancial assets is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations>

(<http://www.mof.gov.mm/my/content/laws-and-regulations>)

<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>

(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Supporting Document of the Executive Budget proposal was published on Ministry of Planning and Finance website in January 2016 during discussing in Hluttaw. Union Budget Summary (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)). Tax Law (Draft) See page 15 of <http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf> (<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>) Taw Law (Draft) page 15-17 and National Planning law (Draft) page 10 <http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf> (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>) Another document (Budget Speech) was published on website after approving the Hluttaw (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf))

Researcher response: As the EBP is not considered publicly available (see Section 1), per the OBS methodology, answer choice "d" is appropriate. Therefore, the researcher's response is maintained.

41: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of expenditure arrears for at least the budget year?

- a. (100) Yes, estimates of all expenditure arrears are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all expenditure arrears are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all expenditure arrears are presented.
- d. (0) No, estimates of expenditure arrears are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Supporting Document of the Executive Budget proposal was published on Ministry of Planning and Finance website in January 2016 during discussing in Hluttaw. Union Budget Summary (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)). Tax Law (Draft) See page 15 of <http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf> (<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>) Taw Law (Draft) page 15-17 and National Planning law (Draft) page 10 <http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf> (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>) Another document (Budget Speech) was published on website after approving the Hluttaw (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf))

Researcher response: As the EBP is not considered publicly available (see Section 1), per the OBS methodology, answer choice "d" is appropriate. Therefore, the researcher's response is maintained.

42: Does the Executive's Budget Proposal or any supporting budget documentation present information on contingent liabilities, such as government loan guarantees or insurance programs? (The core information must include a statement of purpose or policy rationale for each contingent liability; the new guarantees or insurance commitments proposed for the budget year; and the total amount of outstanding guarantees or insurance commitments (the gross exposure) at the end of the budget year.)

- a. (100) Yes, information beyond the core elements is presented for all contingent liabilities.
- b. (67) Yes, the core information is presented for all contingent liabilities.
- c. (33) Yes, information is presented, but it excludes some core elements or some contingent liabilities.
- d. (0) No, information related to contingent liabilities is not presented.

e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>
(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Supporting Document of the Executive Budget proposal was published on Ministry of Planning and Finance website in January 2016 during discussing in Hluttaw. Union Budget Summary (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...>
(http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)). Tax Law (Draft) See page 15 of <http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf> (<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>) Taw Law (Draft) page 15-17 and National Planning law (Draft) page 10 <http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>
(<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>) Another document (Budget Speech) was published on website after approving the Hluttaw (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf)
http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf)
<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>)
http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf)
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<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf>)
http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf))

Researcher response: As the EBP is not considered publicly available (see Section 1), per the OBS methodology, answer choice "d" is appropriate. Therefore, the researcher's response is maintained.

43: Does the Executive's Budget Proposal or any supporting budget documentation present projections that assess the government's future liabilities and the sustainability of its finances over the longer term? (The core information must cover a period of at least 10 years and include the macroeconomic and demographic assumptions used and a discussion of the fiscal implications and risks highlighted by the projections.)

- a. (100) Yes, information beyond the core elements is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- b. (67) Yes, the core information is presented to assess the government's future liabilities and the sustainability of its finances over the longer term.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to future liabilities and the sustainability of finances over the longer term is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations>
(<http://www.mof.gov.mm/my/content/laws-and-regulations>)
<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>
(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Supporting Document of the Executive Budget proposal was published on Ministry of Planning and Finance website in January 2016 during discussing in Hluttaw. Union Budget Summary (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...>
(http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)). Tax Law (Draft) See page 15 of <http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf> (<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>) Taw Law (Draft) page 15-17 and National Planning law (Draft) page 10 <http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>
(<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>) Another document (Budget Speech) was published on website after approving the Hluttaw (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf)
http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf)
<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>)
http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf)
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<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf>)
http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf))

Researcher response: As the EBP is not considered publicly available (see Section 1), per the OBS methodology, answer choice "d" is appropriate. Therefore, the researcher's response is maintained.

44: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of the sources of donor assistance, both financial and in-kind?

- a. (100) Yes, estimates of all sources of donor assistance are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all sources of donor assistance are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all sources of donor assistance are presented.
- d. (0) No, estimates of the sources of donor assistance are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>
(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Foreign aid and grant was presented in Union budget summary for 2016-2017 FY. See page 7 and 8 (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf))

Researcher response: As the EBP is not considered publicly available (see Section 1), per the OBS methodology, answer choice "d" is appropriate. Therefore, the researcher's response is maintained.

45: Does the Executive's Budget Proposal or any supporting budget documentation present information on tax expenditures for at least the budget year? (The core information must include a statement of purpose or policy rationale for each tax expenditure, the intended beneficiaries, and an estimate of the revenue foregone.)

- a. (100) Yes, information beyond the core elements is presented for all tax expenditures.
- b. (67) Yes, the core information is presented for all tax expenditures.
- c. (33) Yes, information is presented, but it excludes some core elements or some tax expenditures.
- d. (0) No, information related to tax expenditures is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations>
(<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Supporting Document of the Executive Budget proposal was published on Ministry of Planning and Finance website in January 2016 during discussing in Hluttaw. Union Budget Summary (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)). Tax Law (Draft) See page 15 of <http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf> (<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>) Tax Law (Draft) page 15-17 and National Planning law (Draft) page 10 <http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf> (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>) Another document (Budget Speech) was published on website after approving the Hluttaw (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf))

Researcher response: As the EBP is not considered publicly available (see Section 1), per the OBS methodology, answer choice "d" is appropriate. Therefore, the researcher's response is maintained.

46: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of earmarked revenues?

- a. (100) Yes, estimates of all earmarked revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all earmarked revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all earmarked revenues are presented.
- d. (0) No, estimates of earmarked revenues are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Supporting Document of the Executive Budget proposal was published on Ministry of Planning and Finance website in January 2016 during discussing in Hluttaw. Union Budget Summary (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)). Tax Law (Draft) See page 15 of <http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf> (<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>) Tax Law (Draft) page 15-17 and National Planning law (Draft) page 10 <http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf> (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>) Another document (Budget Speech) was published on website after approving the Hluttaw (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf))

Researcher response: As the EBP is not considered publicly available (see Section 1), per the OBS methodology, answer choice "d" is appropriate. Therefore, the researcher's response is maintained.

47: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for the budget year?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for the budget year are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for the budget year is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for the budget year is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>) <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...> (<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Union Budget Summary present fiscal policy (tax and expenditure policy) see page 2 (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf))

Researcher response: As the EBP is not considered publicly available (see Section 1), per the OBS methodology, answer choice "d" is appropriate. Therefore, the researcher's response is maintained.

48: Does the Executive's Budget Proposal or any supporting budget documentation present information on how the proposed budget (both new proposals and existing policies) is linked to government's policy goals for a multi-year period (for at least two years beyond the budget year)?

- a. (100) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, along with a narrative discussion.
- b. (67) Yes, estimates that show how the proposed budget is linked to all the government's policy goals for a multi-year period are presented, but a narrative discussion is not included.
- c. (33) Yes, information that shows how the proposed budget is linked to some but not all of the government's policy goals for a multi-year period is presented.
- d. (0) No, information on the link between the budget and the government's stated policy goals for a multi-year period is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)
<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>
(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Supporting Document of the Executive Budget proposal was published on Ministry of Planning and Finance website in January 2016 during discussing in Hluttaw. Union Budget Summary (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)). Tax Law (Draft) See page 15 of <http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf> (<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>) Tax Law (Draft) page 15-17 and National Planning law (Draft) page 10 <http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf> (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>) Another document (Budget Speech) was published on website after approving the Hluttaw (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf))

Researcher response: As the EBP is not considered publicly available (see Section 1), per the OBS methodology, answer choice "d" is appropriate. Therefore, the researcher's response is maintained.

49: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on inputs to be acquired for at least the budget year?

- a. (100) Yes, nonfinancial data on inputs to be acquired are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on inputs to be acquired are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on inputs to be acquired are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on inputs to be acquired are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Supporting Document of the Executive Budget proposal was published on Ministry of Planning and Finance website in January 2016 during discussing in Hluttaw. Union Budget Summary (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)). Tax Law (Draft) See page 15 of <http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf> (<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>) Tax Law (Draft) page 15-17 and National Planning law (Draft) page 10 <http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf> (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>) Another document (Budget Speech) was published on website after approving the Hluttaw (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf)

http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf)
<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>)
http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf)
http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf)
<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf>)
http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf)

Researcher response: As the EBP is not considered publicly available (see Section 1), per the OBS methodology, answer choice "d" is appropriate. Therefore, the researcher's response is maintained.

50: Does the Executive's Budget Proposal or any supporting budget documentation present nonfinancial data on results (in terms of outputs or outcomes) for at least the budget year?

- a. (100) Yes, nonfinancial data on results are provided for each program within all administrative units (or functions).
- b. (67) Yes, nonfinancial data on results are presented for all administrative units (or functions) but not for all (or any) programs.
- c. (33) Yes, nonfinancial data on results are presented for some programs and/or some administrative units (or functions).
- d. (0) No, nonfinancial data on results are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Supporting Document of the Executive Budget proposal was published on Ministry of Planning and Finance website in January 2016 during discussing in Hluttaw. Union Budget Summary (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...>

(http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf). Tax Law (Draft) See page 15 of <http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf> (<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>) Taw Law (Draft) page 15-17 and National Planning law (Draft) page 10 <http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf> (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>) Another document (Budget Speech) was published on website after approving the Hluttaw (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf)
http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf)
<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>)
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<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf>)
http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf)

Researcher response: As the EBP is not considered publicly available (see Section 1), per the OBS methodology, answer choice "d" is appropriate. Therefore, the researcher's response is maintained.

51: Are performance targets assigned to nonfinancial data on results in the Executive's Budget Proposal or any supporting budget documentation?

- a. (100) Yes, performance targets are assigned to all nonfinancial data on results.
- b. (67) Yes, performance targets are assigned to most nonfinancial data on results.
- c. (33) Yes, performance targets are assigned to some nonfinancial data on results.
- d. (0) No, performance targets are not assigned to nonfinancial data on results, or the budget does not present nonfinancial data on results.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>

(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Supporting Document of the Executive Budget proposal was published on Ministry of Planning and Finance website in January 2016 during discussing in Hluttaw. Union Budget Summary (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)). Tax Law (Draft) See page 15 of <http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf> (<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>) Tax Law (Draft) page 15-17 and National Planning law (Draft) page 10 <http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf> (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>) Another document (Budget Speech) was published on website after approving the Hluttaw (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf))

Researcher response: As the EBP is not considered publicly available (see Section 1), per the OBS methodology, answer choice "d" is appropriate. Therefore, the researcher's response is maintained.

52: Does the Executive's Budget Proposal or any supporting budget documentation present estimates of policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations in at least the budget year?

- a. (100) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, along with a narrative discussion.
- b. (67) Yes, estimates of all policies that are intended to benefit directly the country's most impoverished populations are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of some but not all policies that are intended to benefit directly the country's most impoverished populations are presented.
- d. (0) No, estimates of policies that are intended to benefit directly the country's most impoverished populations are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Executive's Budget Proposal is published late and therefore considered not publicly available. According to the OBS methodology, answer choice "d" is the appropriate response. <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>) <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...> (<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Supporting Document of the Executive Budget proposal was published on Ministry of Planning and Finance website in January 2016 during discussing in Hluttaw. Union Budget Summary (<http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15...> (http://www.mof.gov.mm/sites/default/files/21-12-15to24-12-15%20Pre%20CTZ%202016-2017_Cover_.pdf)). Tax Law (Draft) See page 15 of <http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf> (<http://www.burmalibrary.org/docs21/mal%2022.12.15.pdf>) Tax Law (Draft) page 15-17 and National Planning law (Draft) page 10 <http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf> (<http://www.burmalibrary.org/docs21/km%2025.12.15-red.pdf>) Another document (Budget Speech) was published on website after approving the Hluttaw (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf (http://www.mof.gov.mm/sites/default/files/part%20I_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%202_0.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%203.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%204_0.pdf) http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%205_1.pdf) <http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf> (<http://www.mof.gov.mm/sites/default/files/Part%20-%206.pdf>) http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf (http://www.mof.gov.mm/sites/default/files/Part%20-%207_0.pdf))

Researcher response: As the EBP is not considered publicly available (see Section 1), per the OBS methodology, answer choice "d" is appropriate. Therefore, the researcher's response is maintained.

53: Does the executive release to the public its timetable for formulating the Executive's Budget Proposal (that is, a document setting deadlines for submissions from other government entities, such as line ministries or subnational government, to the Ministry of Finance or whatever central government agency is in charge of coordinating the budget's formulation)?

- a. (100) Yes, a detailed timetable is released to the public.
- b. (67) Yes, a timetable is released, but some details are excluded.
- c. (33) Yes, a timetable is released, but it lacks important details.
- d. (0) No, a timetable is not issued to the public.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: Budget calendar is presented in FY2016/17 Citizen Budget. It is shown as a diagram with narrative explanation.

Government Reviewer

Opinion: Agree

IBP comment: IBP acknowledges the peer reviewer's comment. The researcher's response is revised from "d" to "c". The Citizens Budget can be viewed at the following link: <http://www.mof.gov.mm/sites/default/files/Citizens%20Budget%20final.pdf>

54: Does the Pre-Budget Statement present information on the macroeconomic forecast upon which the budget projections are based? (The core information must include a discussion of the economic outlook with estimates of nominal GDP level, inflation rate, real GDP growth, and interest rates.)

- a. (100) Yes, information beyond the core elements is presented for the macroeconomic forecast.
- b. (67) Yes, the core information is presented for the macroeconomic forecast.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the macroeconomic forecast is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Pre-Budget Statement is published late; therefore, according to the OBS methodology, the appropriate response is answer choice "d"
<http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)
<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>
(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree with Comments

Comments: The PBS of Myanmar includes budget estimate, Union budget summary, recommendation from Financial Commission and explanation from the Union Finance Minister, budget summary proposal and budget proposal for SEEs.

Government Reviewer

Opinion: Agree with Comments

Comments: Pre budget statement does not produced, internal use only, but information available on newspaper after finished Financial Commission Meeting and Financial Commission Meeting.page (<http://meeting.page>) 3,6 and 7. <http://www.burmalibrary.org/docs21/mal%2017.12.15-im.pdf> (<http://www.burmalibrary.org/docs21/mal%2017.12.15-im.pdf>)

IBP comment: The government reviewer's comment in noted and the PBS is now considered produced for internal use only rather than published late.

55: Does the Pre-Budget Statement present information on the government's expenditure policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of expenditure policies and priorities and an estimate of total expenditures.)

- a. (100) Yes, information beyond the core elements is presented for the government's expenditure policies and priorities.
- b. (67) Yes, the core information is presented for the government's expenditure policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's expenditure policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Pre-Budget Statement is published late; therefore, according to the OBS methodology, the appropriate response is answer choice "d"
<http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Pre budget statement does not produced, internal use only, but information available on newspaper. Financial Commission Meeting and Financial Commission Meeting.page (<http://meeting.page>) 3,6 and 7. <http://www.burmalibrary.org/docs21/mal%2017.12.15-im.pdf>

(<http://www.burmalibrary.org/docs21/mal%2017.12.15-im.pdf>)

IBP comment: The government reviewer's comment in noted and the PBS is now considered produced for internal use only rather than published late.

56: Does the Pre-Budget Statement present information on the government's revenue policies and priorities that will guide the development of detailed estimates for the upcoming budget? (The core information must include a discussion of revenue policies and priorities and an estimate of total revenues.)

- a. (100) Yes, information beyond the core elements is presented for the government's revenue policies and priorities.
- b. (67) Yes, the core information is presented for the government's revenue policies and priorities.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to the government's revenue policies and priorities is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Pre-Budget Statement is published late; therefore, according to the OBS methodology, the appropriate response is answer choice "d" <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Pre budget statement does not produced, internal use only, but information available on newspaper after finished Financial Commission Meeting and Financial Commission Meeting.page (<http://meeting.page>) 3,6 and 7. <http://www.burmalibrary.org/docs21/mal%2017.12.15-im.pdf> (<http://www.burmalibrary.org/docs21/mal%2017.12.15-im.pdf>)

IBP comment: The government reviewer's comment in noted and the PBS is now considered produced for internal use only rather than published late.

57: Does Pre-Budget Statement present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Pre-Budget Statement is published late; therefore, according to the OBS methodology, the appropriate response is answer choice "d" <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Pre budget statement does not produced, internal use only, but information available on newspaper after finished Financial Commission Meeting and Financial Commission Meeting.page (<http://meeting.page>) 3,6 and 7. <http://www.burmalibrary.org/docs21/mal%2017.12.15-im.pdf> (<http://www.burmalibrary.org/docs21/mal%2017.12.15-im.pdf>)

IBP comment: The government reviewer's comment in noted and the PBS is now considered produced for internal use only rather than published late.

58: Does the Pre-Budget Statement present estimates of total expenditures for a multi-year period (at least two-years beyond the budget year)?

- a. (100) Yes, multi-year expenditure estimates are presented.
- b. (0) No, multi-year expenditure estimates are not presented.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The Pre-Budget Statement is published late; therefore, according to the OBS methodology, the appropriate response is answer choice "b" <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Pre budget statement does not produced, internal use only, but information available on newspaper after finished Financial Commission Meeting and Financial Commission Meeting.page (<http://meeting.page>) 3,6 and 7. <http://www.burmalibrary.org/docs21/mal%2017.12.15-im.pdf> (<http://www.burmalibrary.org/docs21/mal%2017.12.15-im.pdf>)

59: Does the Enacted Budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Enacted Budget presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Enacted Budget presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Enacted Budget presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Enacted Budget does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Comments: Researcher: Expenditures are presented by administrative classification.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The direct link of the 2016 Union Budget Law http://www.mof.gov.mm/sites/default/files/2016%20Main%20law_... (http://www.mof.gov.mm/sites/default/files/2016%20Main%20law_Myan-3_%20update_0.pdf) Schedule (2,4,6,8,10,12,14,16,18) <http://www.mof.gov.mm/sites/default/files/pg%2020%20to%2039....> (<http://www.mof.gov.mm/sites/default/files/pg%2020%20to%2039.pdf>)

60: Does the Enacted Budget present expenditure estimates for individual programs?

- a. (100) Yes, the Enacted Budget presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Enacted Budget presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Enacted Budget presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Enacted Budget does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Comments: Researcher: The Enacted Budget does not present expenditures by program.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

61: Does the Enacted Budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Enacted Budget presents revenue estimates by category.
- b. (0) No, the Enacted Budget does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Comments: Researcher: The Enacted Budget does not present revenue estimates by category

Peer Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: <http://www.mof.gov.mm/en/content/laws-and-regulations> (<http://www.mof.gov.mm/en/content/laws-and-regulations>)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: 2016 Union Budget Law presents revenue estimated by tax and receipts from the state-owned economics organizations, others current receipts, interests receipts, grant receipts, capital receipts, receipts from foreign Aids, recovery of loans, drawal of loans, receipts from investment in organizations, receipts from savings). See column 4 for Tax and column 5 to 14 for non-tax of the schedule (1),(3), (5), (7), (9),(11),(13),(15) and (17) of the 2016 Union Budget Law. <http://www.mof.gov.mm/sites/default/files/pg%2020%20to%2039....> (<http://www.mof.gov.mm/sites/default/files/pg%2020%20to%2039.pdf>)

Researcher response: We agree that both tax and non-tax revenue is shown as per the attached document

<http://www.mof.gov.mm/sites/default/files/pg%2020%20to%2039....> (<http://www.mof.gov.mm/sites/default/files/pg%2020%20to%2039.pdf>)

62: Does the Enacted Budget present individual sources of revenue?

- a. (100) Yes, the Enacted Budget presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Enacted Budget presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Enacted Budget presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Enacted Budget does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: 2016 Union Budget Law presents revenue estimated by tax and receipts from the state-owned economics organizations, others current receipts, interests receipts, grant receipts, capital receipts, receipts from foreign Aids, recovery of loans, drawal of loans, receipts from investment in organizations, receipts from savings). See column 4 for Tax and column 5 to 14 for non-tax of the schedule (1),(3), (5), (7), (9),(11),(13),(15) and (17) of the 2016 Union Budget Law. <http://www.mof.gov.mm/sites/default/files/pg%2020%20to%2039....> (<http://www.mof.gov.mm/sites/default/files/pg%2020%20to%2039.pdf>)

Researcher response: We have reviewed the documents provided by the Government Reviewer and agree the response should be 'b'. Therefore, the response has been revised from "c" to "b".

63: Does the Enacted Budget present three estimates related to government borrowing and debt: the amount of net new borrowing required during the budget year; the total debt outstanding at the end of the budget year; and interest payments on the debt for the budget year?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: b.

Comments: 2016 Union Budget Law, Chapter II, Taking of Loans, section 13, "During the financial year commencing from a April, 2016 and ending on 31st March ,2017, total amount of loans actually received by execution of loan agreement under this chapter shall not exceed kyats fifty two hundreded thousand million. In this matter, taking of loans within the country or from abroad shall be included. See page 6 of <http://www.mof.gov.mm/sites/default/files/2016%20Main%20law....> (http://www.mof.gov.mm/sites/default/files/2016%20Main%20law_Myan-3_%20update__0.pdf) 2016 Union Budget Law, column 5 of schedules (2),(4), (6), (8), (10), (12), (14), (16) and 18 describe nterest payments on the

outstanding debt for the budget year. Repayment of loan (principle) describe in column 9 of these schedules. See <http://www.mof.gov.mm/sites/default/files/pg%2020%20to%2039....> (<http://www.mof.gov.mm/sites/default/files/pg%2020%20to%2039.pdf>)

Researcher response: Information on interest payment is presented but total outstanding and net deficit are not. Therefore we wish to retain our initial response of 'c'.

64: What information is provided in the Citizens Budget? (The core information must include expenditure and revenue totals, the main policy initiatives in the budget, the macroeconomic forecast upon which the budget is based, and contact information for follow-up by citizens.)

- a. (100) The Citizens Budget provides information beyond the core elements.
- b. (67) The Citizens Budget provides the core information.
- c. (33) The Citizens Budget provides information, but it excludes some core elements.
- d. (0) The Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Citizens Budget is published late and therefore considered not publicly available. According to the OBS methodology, the appropriate response is "d". <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

65: How is the Citizens Budget disseminated to the public?

- a. (100) A Citizens Budget is disseminated widely through a combination of at least three different appropriate tools and media (such as the Internet, billboards, radio programs, newspapers, etc.).
- b. (67) A Citizens Budget is published by using at least two, but less than three, means of dissemination, but no other dissemination efforts are undertaken by the executive.
- c. (33) A Citizens Budget is disseminated only by using one means of dissemination.
- d. (0) A Citizens Budget is not published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Citizens Budget is published late and therefore considered not publicly available. According to the OBS methodology, the appropriate response is "d". <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree with Comments

Comments: Budget law was enacted on the 1st of April 2016, but the publication date of FY2016/17 Citizens Budget is 28th September 2016.

Government Reviewer

Opinion: Agree

66: Has the executive established mechanisms to identify the public's requirements for budget information prior to publishing the Citizens Budget?

- a. (100) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, and these mechanisms are accessible and widely used by the public.
- b. (67) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget; while these mechanisms are accessible they are not widely used by the public.
- c. (33) Yes, the executive has established mechanisms to identify the public's requirements for budget information in the Citizen's Budget, but these mechanisms are not accessible.
- d. (0) No, the executive has not established any mechanisms to identify the public's requirements for budget information in the Citizen's Budget.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Citizens Budget is published late and therefore considered not publicly available. According to the OBS methodology, the appropriate response is "d". <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Comments: Researcher: There is only mechanism for CB for citizens to suggest it online with form.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

67: Are "citizens" versions of budget documents published throughout the budget process?

- a. (100) A citizens version of budget documents is published for each of the four stages of the budget process (budget formulation, enactment, execution, and audit).
- b. (67) A citizens version of budget documents is published for at least two of the four stages of the budget process.
- c. (33) A citizens version of budget documents is published for at least one stage of the budget process.
- d. (0) No citizens version of budget documents is published.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Citizens Budget is published late and therefore considered not publicly available. According to the OBS methodology, the appropriate response is "d". <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

68: Do the In-Year Reports present actual expenditures by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the In-Year Reports present actual expenditures by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the In-Year Reports present actual expenditures by two of the three expenditure classifications.
- c. (33) Yes, the In-Year Reports present actual expenditures by only one of the three expenditure classifications.
- d. (0) No, the In-Year Reports do not present actual expenditures by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The IYRs are considered not publicly available. Therefore, according to the OBS methodology, the appropriate response is "d". <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: IYR for April to Jun (<http://www.mof.gov.mm/sites/default/files/2016-2017%201st%20...> (<http://www.mof.gov.mm/sites/default/files/2016-2017%201st%20Q%20%28R%26E%29.pdf>)) is published late. IYR for July to September does not publish but IYR for April to September (<http://www.mof.gov.mm/sites/default/files/2016-2017%201st%20...> (<http://www.mof.gov.mm/sites/default/files/2016-2017%201st%206%20month%20report.pdf>)) published on time. After the cut off date, IYR for September to December published on time. (<http://www.mof.gov.mm/sites/default/files/2016-2017%203rd%20...> (<http://www.mof.gov.mm/sites/default/files/2016-2017%203rd%203%20month%20report%20%20%28In%20Year%20Report%29.pdf>))

69: Do the In-Year Reports present actual expenditures for individual programs?

- a. (100) Yes, the In-Year Reports present actual expenditures for programs accounting for all expenditures.
- b. (67) Yes, the In-Year Reports present actual expenditures for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the In-Year Reports present actual expenditures for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the In-Year Reports do not present actual expenditures by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The IYRs are considered not publicly available. Therefore, according to the OBS methodology, the appropriate response is "d".
<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>
(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

70: Do the In-Year Reports compare actual year-to-date expenditures with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for expenditures presented in the In-Year Reports.
- b. (0) No, comparisons are not made for expenditures presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The IYRs are considered not publicly available. Therefore, according to the OBS methodology, the appropriate response is "b".
<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>
(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree with Comments

Comments: Comparisons are made for the same period in the previous year in the In-Year Reports. See page 85 and 86 of <http://www.mof.gov.mm/sites/default/files/2016-2017%201st%20...> (<http://www.mof.gov.mm/sites/default/files/2016-2017%201st%20Q%20%28R%26E%29.pdf>)

71: Do In-Year Reports present actual revenue by category (such as tax and non-tax)?

- a. (100) Yes, In-Year Reports present actual revenue by category.
- b. (0) No, In-Year Reports do not present actual revenue by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The IYRs are considered not publicly available. Therefore, according to the OBS methodology, the appropriate response is "b".
<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>
(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

72: Do In-Year Reports present the individual sources of revenue for actual revenues collected?

- a. (100) Yes, In-Year Reports present individual sources of actual revenue accounting for all revenue.
- b. (67) Yes, In-Year Reports present individual sources of actual revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, In-Year Reports present individual sources of actual revenue accounting for less than two-thirds of all revenue.
- d. (0) No, In-Year Reports do not present individual sources of actual revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The IYRs are considered not publicly available. Therefore, according to the OBS methodology, the appropriate response is "d".
<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>

(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

73: Do the In-Year Reports compare actual year-to-date revenues with either the original estimate for that period (based on the enacted budget) or the same period in the previous year?

- a. (100) Yes, comparisons are made for revenues presented in the In-Year Reports.
- b. (0) No, comparisons are not made for revenues presented in the In-Year Reports.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The IYRs are considered not publicly available. Therefore, according to the OBS methodology, the appropriate response is "b".

<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>

(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Comparisons are made for the same period in the previous year of revenue in the In-Year Reports. See page 85 and 86 of

<http://www.mof.gov.mm/sites/default/files/2016-2017%201st%20...> (<http://www.mof.gov.mm/sites/default/files/2016-2017%201st%20Q%20%28R%26E%29.pdf>)

74: Do In-Year Reports present three estimates related to actual government borrowing and debt: the amount of net new borrowing; the total debt outstanding; and interest payments?

- a. (100) Yes, all three estimates related to government borrowing and debt are presented.
- b. (67) Yes, two of the three estimates related to government borrowing and debt are presented.
- c. (33) Yes, one of the three estimates related to government borrowing and debt are presented.
- d. (0) No, none of the three estimates related to government borrowing and debt are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The IYRs are considered not publicly available. Therefore, according to the OBS methodology, the appropriate response is "d".

<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>

(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

75: Do In-Year Reports present information related to the composition of the total actual debt outstanding? (The core information must include interest rates on the debt instruments; maturity profile of the debt; and whether it is domestic or external debt.)

- a. (100) Yes, information beyond the core elements is presented for the composition of the total actual debt outstanding.
- b. (67) Yes, the core information is presented for the composition of the total actual debt outstanding.
- c. (33) Yes, information is presented, but it excludes some core elements.
- d. (0) No, information related to composition of total actual debt outstanding is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The IYRs are considered not publicly available. Therefore, according to the OBS methodology, the appropriate response is "d".

<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>

(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

76: Does the Mid-Year Review of the budget include an updated macroeconomic forecast for the budget year underway?

a. (100) Yes, the estimates for the macroeconomic forecast have been updated, and an explanation of all of the differences between the original and updated forecasts is presented.

b. (67) Yes, the estimates for macroeconomic forecast have been updated, and an explanation of some of the differences between the original and updated forecasts is presented.

c. (33) Yes, the estimates for macroeconomic forecast have been updated, but an explanation of the differences between the original and updated forecast is not presented.

d. (0) No, the estimates for macroeconomic forecast have not been updated.

e. Not applicable/other (please comment).

Answer: d.

Sources: The MYR is considered not publicly available; therefore, according to the OBS methodology the appropriate response is "d"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

77: Does the Mid-Year Review of the budget include updated expenditure estimates for the budget year underway?

a. (100) Yes, expenditure estimates have been updated, and an explanation of all of the differences between the original and updated expenditure estimates is presented.

b. (67) Yes, expenditure estimates have been updated, and an explanation of some of the differences between the original and updated expenditure estimates is presented.

c. (33) Yes, expenditure estimates have been updated, but an explanation of the differences between the original and updated expenditure estimates is not presented.

d. (0) No, expenditure estimates have not been updated.

e. Not applicable/other (please comment).

Answer: d.

Sources: The MYR is considered not publicly available; therefore, according to the OBS methodology the appropriate response is "d"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: MYR does not publish to public. MYR includes revenue and expenditure upadte (revised estimated- RE).

78: Does the Mid-Year Review of the budget present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

a. (100) Yes, the Mid-Year Review presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).

b. (67) Yes, the Mid-Year Review presents expenditure estimates by two of the three expenditure classifications.

c. (33) Yes, the Mid-Year Review presents expenditure estimates by only one of the three expenditure classifications.

- d. (0) No, the Mid-Year Review does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The MYR is considered not publicly available; therefore, according to the OBS methodology the appropriate response is "d"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: MYR does not publish to public. MYR presents expenditure estimates by administrative classification.

79: Does the Mid-Year Review of the budget present expenditure estimates for individual programs?

- a. (100) Yes, the Mid-Year Review presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Mid-Year Review presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Mid-Year Review presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Mid-Year Review does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The MYR is considered not publicly available; therefore, according to the OBS methodology the appropriate response is "d"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

80: Does the Mid-Year Review of the budget include updated revenue estimates for the budget year underway?

- a. (100) Yes, revenue estimates have been updated, and an explanation of all of the differences between the original and updated revenue estimates is presented.
- b. (67) Yes, revenue estimates have been updated, and an explanation of some of the differences between the original and updated revenue estimates is presented.
- c. (33) Yes, revenue estimates have been updated, but an explanation of the differences between the original and updated revenue estimates is not presented.
- d. (0) No, revenue estimates have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The MYR is considered not publicly available; therefore, according to the OBS methodology the appropriate response is "d"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: MYR produce internal used only. It includes revenue estimate with explanation.

81: Does the Mid-Year Review of the budget present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Mid-Year Review presents revenue estimates by category.
- b. (0) No, the Mid-Year Review does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: The MYR is considered not publicly available; therefore, according to the OBS methodology the appropriate response is "b"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: MYR produce internal used only.

82: Does the Mid-Year Review of the budget present individual sources of revenue?

- a. (100) Yes, the Mid-Year Review presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Mid-Year Review presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Mid-Year Review presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Mid-Year Review does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The MYR is considered not publicly available; therefore, according to the OBS methodology the appropriate response is "d"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: MYR produce internal used only.

83: Does the Mid-Year Review of the budget include updated estimates of government borrowing and debt, including its composition, for the budget year underway?

- a. (100) Yes, estimates of government borrowing and debt have been updated, and information on all of the differences between the original and updated estimates is presented.
- b. (67) Yes, estimates of government borrowing and debt have been updated, and information on some of the differences between the original and updated estimates is presented.
- c. (33) Yes, estimates of government borrowing and debt have been updated, but information on the differences between the original and updated estimates is not presented.
- d. (0) No, estimates of government borrowing and debt have not been updated.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The MYR is considered not publicly available; therefore, according to the OBS methodology the appropriate response is "d"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: MYR produce internal used only.

84: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for expenditures?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all expenditures are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all expenditures are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for expenditures are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>
(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Link to Year End Report is <http://www.mof.gov.mm/sites/default/files/2015-2016%20%28%20...>
(<http://www.mof.gov.mm/sites/default/files/2015-2016%20%28%20April%20to%20March%29%20P1-82.pdf>)

85: Does the Year-End Report present expenditure estimates by any of the three expenditure classifications (by administrative, economic, or functional classification)?

- a. (100) Yes, the Year-End Report presents expenditure estimates by all three expenditure classifications (by administrative, economic, and functional classification).
- b. (67) Yes, the Year-End Report presents expenditure estimates by two of the three expenditure classifications.
- c. (33) Yes, the Year-End Report presents expenditure estimates by only one of the three expenditure classifications.
- d. (0) No, the Year-End Report does not present expenditure estimates by any expenditure classification.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>
(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Link to Year End Report is <http://www.mof.gov.mm/sites/default/files/2015-2016%20%28%20...>
(<http://www.mof.gov.mm/sites/default/files/2015-2016%20%28%20April%20to%20March%29%20P1-82.pdf>)

86: Does the Year-End Report present expenditure estimates for individual programs?

- a. (100) Yes, the Year-End Report presents estimates for programs accounting for all expenditures.
- b. (67) Yes, the Year-End Report presents estimates for programs accounting for at least two-thirds of, but not all, expenditures.
- c. (33) Yes, the Year-End Report presents estimates for programs accounting for less than two-thirds of expenditures.
- d. (0) No, the Year-End Report does not present expenditure estimates by program.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>
(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

87: Does the Year-End Report present the differences between the enacted levels (including in-year changes approved by the legislature) and the actual outcome for revenues?

- a. (100) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted levels and the actual outcome for all revenues are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted levels and the actual outcome for some but not all revenues are presented.
- d. (0) No, estimates of the differences between the enacted levels and the actual outcome for revenues are not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>
(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

88: Does the Year-End Report present revenue estimates by category (such as tax and non-tax)?

- a. (100) Yes, the Year-End Report presents revenue estimates by category.
- b. (0) No, the Year-End Report does not present revenue estimates by category.
- c. Not applicable/other (please comment).

Answer: b.

Sources: <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>
(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

89: Does the Year-End Report present individual sources of revenue?

- a. (100) Yes, the Year-End Report presents individual sources of revenue accounting for all revenue.
- b. (67) Yes, the Year-End Report presents individual sources of revenue accounting for at least two-thirds of, but not all, revenue.
- c. (33) Yes, the Year-End Report presents individual sources of revenue accounting for less than two-thirds of all revenues.
- d. (0) No, the Year-End Report does not present individual sources of revenue.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>
(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

90: Does the Year-End Report present the differences between the original estimates of government borrowing and debt, including its composition, for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original estimates of government borrowing and debt for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>
(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

0)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

91: Does the Year-End Report present the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year?

- a. (100) Yes, estimates of the differences between all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original macroeconomic assumptions for the fiscal year and the actual outcome for that year are presented.
- d. (0) No, estimates of the differences between the original macroeconomic forecast for the fiscal year and the actual outcome for that year is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>

(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

92: Does the Year-End Report present the differences between the original estimates of nonfinancial data on inputs and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on inputs and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on inputs and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on inputs and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>

(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

93: Does the Year-End Report present the differences between the original estimates of nonfinancial data on results and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of nonfinancial data on results and the actual outcome are presented, but a narrative discussion is not included.

- c. (33) Yes, estimate of the differences between some but not all of the original estimates of nonfinancial data on results and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of nonfinancial data on results and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>
(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

94: Does the Year-End Report present the differences between the enacted level of funds for policies (both new proposals and existing policies) that are intended to benefit directly the country's most impoverished populations and the actual outcome?

- a. (100) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between the enacted level for all policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between the enacted level for some but not all of the policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are presented.
- d. (0) No, estimates of the differences between the enacted level for policies that are intended to benefit directly the country's most impoverished populations and the actual outcome are not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>
(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

95: Does the Year-End Report present the differences between the original estimates of extra-budgetary funds and the actual outcome?

- a. (100) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, along with a narrative discussion.
- b. (67) Yes, estimates of the differences between all of the original estimates of extra-budgetary funds and the actual outcome are presented, but a narrative discussion is not included.
- c. (33) Yes, estimates of the differences between some but not all of the original estimates of extra-budgetary funds and the actual outcome are presented.
- d. (0) No, estimates of the differences between the original estimates of extra-budgetary funds and the actual outcome is not presented.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>
(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

96: Is a financial statement included as part of the Year-End Report or released as a separate report?

- a. (100) Yes, a financial statement is part of the Year-End Report or is released as a separate report.
- b. (0) No, a financial statement is neither part of the Year-End Report nor released as a separate report.
- c. Not applicable/other (please comment).

Answer: b.

Sources: <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>
(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

97: What type of audits (compliance, financial, or performance) has the Supreme Audit Institution (SAI) conducted and made available to the public?

- a. (100) The SAI has conducted all three types of audits (compliance, financial, or performance) and made them available to the public.
- b. (67) The SAI has conducted two of the three types of audits, and made them available to the public.
- c. (33) The SAI has conducted one of the three types of audits, and made them available to the public.
- d. (0) The SAI has not conducted any of the three types of audits, or has not made them available to the public.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Audit Report is produced for internal use only and therefore not considered publicly available. Therefore, according to the OBS methodology, the appropriate response is "d" <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>
(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>) <http://www.oagmac.gov.mm/my/news-activities> (<http://www.oagmac.gov.mm/my/news-activities>)

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree with Comments

Comments: Audit Report is produced for internal use only. OAG report their findings to the president and Pyidaungsu Hluttaw simultaneously. AR (<http://simultaneously.AR>) was reviewed and scrutinized by Pyidaungsu Hluttaw (Parliament) Joint Public Account Committee (JPAC) and they submit to Pyidaungsu Hluttaw. JPAC publishes the summary of the Audit report and their findings and suggestions on audit report. Link to the Auditor General Law and amending Laws (<http://www.oagmac.gov.mm/oag-legal-framework> (<http://www.oagmac.gov.mm/oag-legal-framework>)) and links to the Audit reports of the 1st and 2nd six month for 2014-2015 FY (Burmese only) (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2015/0...> (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2015/07/14-15-6Months-AG-ReportFinal-19-6-2015.pdf>)) and (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2016/0...> (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2016/01/3-2016-21-1-2016-JPAC-Report.pdf>)).

98: What percentage of expenditures within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All expenditures within the SAI's mandate have been audited.
- b. (67) Expenditures representing at least two-thirds of, but not all, expenditures within the SAI's mandate have been audited.
- c. (33) Expenditures representing less than two-thirds of expenditures within the SAI's mandate have been audited.
- d. (0) No expenditures have been audited.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Audit Report is produced for internal use only and therefore not considered publicly available. Therefore, according to the OBS methodology, the appropriate response is "d" <http://www.mof.gov.mm/my/content/laws-and-regulations>
(<http://www.mof.gov.mm/my/content/laws-and-regulations>) <http://www.oagmac.gov.mm/my/news-activities>
(<http://www.oagmac.gov.mm/my/news-activities>) internal use only

Peer Reviewer
Opinion: Agree

Government Reviewer**Opinion:** Agree with Comments

Comments: Audit Report is produced for internal use only. OAG report their findings to the president and Pyidaungsu Hluttaw simultaneously. AR (<http://simultaneously.AR>) was reviewed and scrutinized by Pyidaungsu Hluttaw (Parliament) Joint Public Account Committee (JPAC) and they submit to Pyidaungsu Hluttaw. JPAC publishes the summary of the Audit report and their findings and suggestions on audit report. Link to the Auditor General Law and amending Laws (<http://www.oagmac.gov.mm/oag-legal-framework>) and links to the Audit reports of the 1st and 2nd six month for 2014-2015 FY (Burmese only) (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2015/0...> (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2015/07/14-15-6Months-AG-ReportFinal-19-6-2015.pdf>)) and (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2016/0...> (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2016/01/3-2016-21-1-2016-JPAC-Report.pdf>)).

99: What percentage of extra-budgetary funds within the mandate of the Supreme Audit Institution (SAI) has been audited?

- a. (100) All extra-budgetary funds within the SAI's mandate have been audited.
- b. (67) Extra-budgetary funds accounting for at least two-thirds of, but not all, expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- c. (33) Extra-budgetary funds accounting for less than two-thirds of expenditures associated with extra-budgetary funds within the SAI's mandate have been audited.
- d. (0) No extra-budgetary funds have been audited.
- e. Not applicable/other (please comment).

Answer: d.

Sources: The Audit Report is produced for internal use only and therefore not considered publicly available. Therefore, according to the OBS methodology, the appropriate response is "d" Internal use only <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>) <http://www.oagmac.gov.mm/my/news-activities> (<http://www.oagmac.gov.mm/my/news-activities>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments

Comments: Audit Report is produced for internal use only. OAG report their findings to the president and Pyidaungsu Hluttaw simultaneously. AR (<http://simultaneously.AR>) was reviewed and scrutinized by Pyidaungsu Hluttaw (Parliament) Joint Public Account Committee (JPAC) and they submit to Pyidaungsu Hluttaw. JPAC publishes the summary of the Audit report and their findings and suggestions on audit report. Link to the Auditor General Law and amending Laws (<http://www.oagmac.gov.mm/oag-legal-framework>) and links to the Audit reports of the 1st and 2nd six month for 2014-2015 FY (Burmese only) (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2015/0...> (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2015/07/14-15-6Months-AG-ReportFinal-19-6-2015.pdf>)) and (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2016/0...> (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2016/01/3-2016-21-1-2016-JPAC-Report.pdf>)).

100: Does the annual Audit Report(s) prepared by the Supreme Audit Institution (SAI) include an executive summary?

- a. (100) Yes, the annual Audit Report(s) includes one or more executive summaries summarizing the report's content.
- b. (0) No, the annual Audit Report(s) does not include an executive summary.
- c. Not applicable/other (please comment).

Answer: b.

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>) <http://www.oagmac.gov.mm/my/news-activities> (<http://www.oagmac.gov.mm/my/news-activities>)

Peer Reviewer**Opinion:** Agree**Government Reviewer****Opinion:** Agree with Comments

Comments: Audit Report is produced for internal use only. OAG report their findings to the president and Pyidaungsu Hluttaw simultaneously. AR (<http://simultaneously.AR>) was reviewed and scrutinized by Pyidaungsu Hluttaw (Parliament) Joint Public Account Committee (JPAC) and they submit to Pyidaungsu Hluttaw. JPAC publishes the summary of the Audit report and their findings and suggestions on audit report. Link to the Auditor General Law and amending Laws (<http://www.oagmac.gov.mm/oag-legal-framework>) and links to the Audit reports of the 1st and 2nd six month for 2014-2015 FY (Burmese only) (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2015/0...> (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2015/07/14-15-6Months-AG-ReportFinal-19-6-2015.pdf>)) and (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2016/0...> (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2016/01/3-2016-21-1-2016-JPAC-Report.pdf>)).

101: Does the executive make available to the public a report on what steps it has taken to address audit recommendations or findings that indicate a need for remedial action?

- a. (100) Yes, the executive reports publicly on what steps it has taken to address audit findings.
- b. (67) Yes, the executive reports publicly on most audit findings.
- c. (33) Yes, the executive reports publicly on some audit findings.
- d. (0) No, the executive does not report on steps it has taken to address audit findings.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)
<http://www.oagmac.gov.mm/my/news-activities> (<http://www.oagmac.gov.mm/my/news-activities>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Audit Report is produced for internal use only. OAG report their findings to the president and Pyidaungsu Hluttaw simultaneously. AR (<http://simultaneously.AR>) was reviewed and scrutinized by Pyidaungsu Hluttaw (Parliament) Joint Public Account Committee (JPAC) and they submit to Pyidaungsu Hluttaw. JPAC publishes the summary of the Audit report and their findings and suggestions on audit report. Link to the Auditor General Law and amending Laws (<http://www.oagmac.gov.mm/oag-legal-framework> (<http://www.oagmac.gov.mm/oag-legal-framework>)) and links to the Audit reports of the 1st and 2nd six month for 2014-2015 FY (Burmese only) (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2015/0...> (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2015/07/14-15-6Months-AG-ReportFinal-19-6-2015.pdf>)) and (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2016/0...> (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2016/01/3-2016-21-1-2016-JPAC-Report.pdf>)).

102: Does either the Supreme Audit Institution (SAI) or legislature release to the public a report that tracks actions taken by the executive to address audit recommendations?

- a. (100) Yes, the SAI or legislature reports publicly on what steps the executive has taken to address all audit recommendations.
- b. (67) Yes, the SAI or legislature reports publicly on most audit recommendations.
- c. (33) Yes, the SAI or legislature reports publicly on some audit recommendations.
- d. (0) No, neither the SAI nor legislature reports on steps the executive has taken to address audit recommendations.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)
<http://www.oagmac.gov.mm/my/news-activities> (<http://www.oagmac.gov.mm/my/news-activities>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Audit Report is produced for internal use only. OAG report their findings to the president and Pyidaungsu Hluttaw simultaneously. AR (<http://simultaneously.AR>) was reviewed and scrutinized by Pyidaungsu Hluttaw (Parliament) Joint Public Account Committee (JPAC) and they submit to Pyidaungsu Hluttaw. JPAC publishes the summary of the Audit report and their findings and suggestions on audit report. Link to the Auditor General Law and amending Laws (<http://www.oagmac.gov.mm/oag-legal-framework> (<http://www.oagmac.gov.mm/oag-legal-framework>)) and links to the Audit reports of the 1st and 2nd six month for 2014-2015 FY (Burmese only) (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2015/0...> (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2015/07/14-15-6Months-AG-ReportFinal-19-6-2015.pdf>)) and (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2016/0...> (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2016/01/3-2016-21-1-2016-JPAC-Report.pdf>)).

Researcher response: Joint Public Accounts Committee review the Audit Report and recommends actions the executive should take. However we are not able to source documents that report on whether these recommendations have been implemented by the executive. Our response therefore remains 'd'

103: Is there an Independent Fiscal Institution (IFI) that conducts budget analyses for the budget formulation and/or approval process?

- a. (100) Yes, there is an IFI, its independence is set in law, and it has sufficient staffing and resources, including funding, to carry out its tasks.
- b. (67) Yes, there is an IFI, but either its independence is not set in law or its staffing and resources, including funding, are insufficient to carry out its tasks.
- c. (33) Yes, there is an IFI, but its independence is not set in law and its staffing and resources, including funding, are insufficient to carry out its tasks.

- d. (0) No, there is no IFI.
e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)
<http://www.oagmac.gov.mm/my/news-activities> (<http://www.oagmac.gov.mm/my/news-activities>) Citizen Budget's pg-6,7,8

Comments: Researcher: There is no IFI in Myanmar. But there is Public Account committee which analysis of budget process and approval process.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

104: Does the Independent Fiscal Institution (IFI) publish macroeconomic and/or fiscal forecasts?

- a. (100) Yes, the IFI publishes its own macroeconomic and fiscal forecasts.
b. (67) Yes, the IFI publishes its own macroeconomic or fiscal forecast.
c. (33) No, the IFI does not publish its own macroeconomic or fiscal forecast, but it does publish an assessment of the official macroeconomic and/or fiscal forecasts produced by the executive.
d. (0) No, there is no IFI; or the IFI neither publishes its own macroeconomic and/or fiscal forecasts, nor a commentary on the official forecasts produced by the executive.
e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)
<http://www.oagmac.gov.mm/my/news-activities> (<http://www.oagmac.gov.mm/my/news-activities>)

Comments: Researcher: There is no IFI in Myanmar.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

105: Does the Independent Fiscal Institution (IFI) publish its own costings of new policy proposals, to assess their impact on the budget?

- a. (100) Yes, the IFI publishes its own costings of all new policy proposals.
b. (67) Yes, the IFI publishes its own costings of major new policy proposals.
c. (33) Yes, the IFI publishes its own costings of a limited number of new policy proposals.
d. (0) No, there is no IFI; or the IFI does not publish its own costings of new policy proposals.
e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)
<http://www.oagmac.gov.mm/my/news-activities> (<http://www.oagmac.gov.mm/my/news-activities>)

Comments: Researcher: There is no IFI in Myanmar.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

106: In the past 12 months, how frequently did the head or a senior staff member of the Independent Fiscal Institution (IFI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
b. (67) Sometimes (i.e., three times or more, but less than five times).
c. (33) Rarely (i.e., once or twice).
d. (0) Never.

e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)
<http://www.oagmac.gov.mm/my/news-activities> (<http://www.oagmac.gov.mm/my/news-activities>)

Comments: Researcher: Only member of Parliamentarians and Public Account committee can oversight on the Budgeting Process and Approval process in Myanmar.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

107: Does the full legislature and/or a legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal?

- a. (100) Yes, the full legislature debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
b. (67) Yes, a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, and approves recommendations for the upcoming budget.
c. (33) Yes, the full legislature and/or a legislative committee debates budget policy prior to the tabling of the Executive's Budget Proposal, but it does not approve recommendations for the upcoming budget.
d. (0) No, neither the full legislature nor any legislative committee debate budget policy prior to the tabling of the Executive's Budget Proposal.
e. (0) Not applicable/other (please comment).

Answer: d.

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)
<http://www.pressreader.com/> (<http://www.pressreader.com/>) <http://www.moi.gov.mm/moi:eng/?q=news/28/01/2016/id-6325>
(<http://www.moi.gov.mm/moi:eng/?q=news/28/01/2016/id-6325>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

108: How far in advance of the start of the budget year does the legislature receive the Executive's Budget Proposal?

- a. (100) The legislature receives the Executive's Budget Proposal at least three months before the start of the budget year.
b. (67) The legislature receives the Executive's Budget Proposal at least two months, but less than three months, before the start of the budget year.
c. (33) The legislature receives the Executive's Budget Proposal at least one month, but less than two months, before the start of the budget year.
d. (0) The legislature receives the Executive's Budget Proposal less than one month before the start of the budget year, or does not receive it all.
e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)
<http://www.moi.gov.mm/moi:eng/?q=news/28/01/2016/id-6325> (<http://www.moi.gov.mm/moi:eng/?q=news/28/01/2016/id-6325>)

Comments: Researcher: The FY 2016-17 budget was presented in Parliament in December 2015, which means that it was presented more than three months before the start of the budget year.

Peer Reviewer

Opinion: Agree with Comments

Comments: The FY 2016-17 budget was presented in Parliament in December 2015, which means that it was presented more than three months before the start of the budget year.

Government Reviewer

Opinion: Agree with Comments

Comments: 2016-2017 FY Budget was presented in Parliament in December 2015 in order to enact for new government before the end of the 1st Pyidaungsu Hluttaw Session. According to the Union Budget submission law, section 2 "The Union Budget Bill must be submitted annually to the Pyidaungsu Hluttaw by the Union Government before the 15th January" . Union Budget Submission Law (<http://www.president-office.gov.mm/?q=hluttaw/laws&page=5>) <http://www.pyithuhluttaw.gov.mm/?q=laws&page=8> (<http://www.pyithuhluttaw.gov.mm/?q=laws&page=8>) <http://www.pyidaungsuhluttaw.gov.mm/my/parliament-activity/e...> (<http://www.pyidaungsuhluttaw.gov.mm/my/parliament-activity/enacted-laws.html?page=1>) http://www.amyotha.hluttaw.mm/?page_id=45713&date&month&year... (http://www.amyotha.hluttaw.mm/?page_id=45713&date&month&year&laws&reason&paged=9)

IBP comment: The FY 2016-17 budget was presented in Parliament in December 2015. See: <http://www.irrawaddy.com/news/burma/3bn-deficit-forecast-for-...> (<http://www.irrawaddy.com/news/burma/3bn-deficit-forecast-for-2016-17-budget.html>)

109: When does the legislature approve the Executive's Budget Proposal?

- a. (100) The legislature approves the budget at least one month in advance of the start of the budget year.
- b. (67) The legislature approves the budget less than one month in advance of the start of the budget year, but at least by the start of the budget year.
- c. (33) The legislature approves the budget less than one month after the start of the budget year.
- d. (0) The legislature approves the budget more than one month after the start of the budget year, or does not approve the budget.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)
elevenmyanmar.com/local/parliament-approves-budget-bill (<http://elevenmyanmar.com/local/parliament-approves-budget-bill>)

Comments: Researcher: The FY 2016-17 budget was approved in January 2016, more than one month in advance of the budget year.

Peer Reviewer

Opinion: Agree with Comments

Comments: FY2016/17 budget is exceptional case due to general election in late 2015. However, the common practice is the legislature approves the Executive's Budget Proposal by March 31st or April 1st.

Government Reviewer

Opinion: Agree

IBP comment: For FY 2016-17, the legislature approved the budget in January 2016.

110: Does the legislature have the authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature has unlimited authority in law to amend the Executive's Budget Proposal.
- b. (67) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, with some limitations.
- c. (33) Yes, the legislature has authority in law to amend the Executive's Budget Proposal, but its authority is very limited.
- d. (0) No, the legislature does not have any authority in law to amend the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: According to the 2008 Myanmar Constitution Chapter IV - Legislature Page 36 Submission of the Union Budget Bill: <http://www.president-office.gov.mm/en/sites/default/files/my...> (<http://www.president-office.gov.mm/en/sites/default/files/myanmarconstitution2008en.pdf>).

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

111: During the most recent budget approval process, did the legislature use its authority in law to amend the Executive's Budget Proposal?

- a. (100) Yes, the legislature used its authority in law to amend the Executive's Budget Proposal, and (at least some of) its amendments were adopted.
- b. (67) Yes, the legislature used its authority in law to propose amendments to the Executive's Budget Proposal, but no amendments were adopted.
- c. (33) No, while the legislature has the authority in law to propose amendments to the Executive's Budget Proposal, no amendments were offered.
- d. (0) No, the legislature does not have any such authority.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: <http://www.globalnewlightofmyanmar.com/pyidaungsu-hluttaw-ap...> (<http://www.globalnewlightofmyanmar.com/pyidaungsu-hluttaw-approves-bill-amending-the-2016-union-budget-law/>)

Comments: Researcher: According to the cited article, the Pyidaungsu Hluttaw approved a bill amending the 2016 Union Budget Law with cuts to the budgets of some ministries. For example, the Pyidaungsu Hluttaw vote calls for a K1.02 billion reduction in the budget of the Ministry of Home Affairs, a K9.24 billion reduction in the budget of the Ministry of Transport and Communications and a K80.11 billion reduction in the budget of the Ministry of Construction recommended by the Joint Public Accounts Committee.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

112: During the last budget approval process, did a specialized budget or finance committee in the legislature examine the Executive's Budget Proposal?

- a. (100) Yes, a specialized budget or finance committee had at least one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, a specialized budget or finance committee had less than one month to examine the Executive's Budget Proposal, and it published a report with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, a specialized budget or finance committee examined the Executive's Budget Proposal, but it did not publish a report with findings and recommendations prior to the budget being adopted.
- d. (0) No, a specialized budget or finance committee did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: <http://www.moi.gov.mm/moi:eng/?q=news/28/01/2016/id-6325> (<http://www.moi.gov.mm/moi:eng/?q=news/28/01/2016/id-6325>)
<http://www.mmtimes.com/index.php/national-news/18357-committ...> (<http://www.mmtimes.com/index.php/national-news/18357-committ...>)
<http://www.globalnewlightofmyanmar.com/pyithu-hluttaw-sees-r...>
(<http://www.globalnewlightofmyanmar.com/pyithu-hluttaw-sees-reports-presentation-of-respective-committees/>)

Comments: Researcher: The Joint Public Accounts committee examined the FY 2016-17 Executive's Budget Proposal, but it did not publish a report with its findings prior to the budget being adopted.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Joint Public Accounts Committee examined the 2016-2017 FY Executive Budget Proposal and JPAC published their findings on EBP. Please See <http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2016/0...> (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2016/01/1-2016-2016-2017-Budget-Report.pdf>) Union Government must submit Union Budget Bill to Pyidaungsu Hluttaw before 15 Januray, and the Pyidaungsu Hluttaw's Joint Public Account Committee must submit the Fiscal Affairs of the Budget Bill which is submitted by the Union Government annually to the Pyiduangs Hluttaw before the 15th February of the current Fiscal Year. please see the Union Budget Submission Law section (2), (3) and (4). <http://www.president-office.gov.mm/?q=hluttaw/laws&page=5> (<http://www.president-office.gov.mm/?q=hluttaw/laws&page=5>)
<http://www.pyithuhluttaw.gov.mm/?q=laws&page=8> (<http://www.pyithuhluttaw.gov.mm/?q=laws&page=8>)
<http://www.pyidaungsuhluttaw.gov.mm/my/parliament-activity/e...> (<http://www.pyidaungsuhluttaw.gov.mm/my/parliament-activity/enacted-laws.html?page=1>) http://www.amyotha.hluttaw.mm/?page_id=45713&date&month&year... (http://www.amyotha.hluttaw.mm/?page_id=45713&date&month&year&laws&reason&paged=9)

Researcher response: The Joint Public Account Committee received the EBP on the 23 Dec 2015. It prepared a report on the EBP and submitted this to the Union Government on 1 Jan 2016. <http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2016/0...> (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2016/01/1-2016-2016-2017-Budget-Report.pdf>)As the Union Budget Bill must be to Pyidaungsu Hluttaw before 15 January, the Joint Public Account Committee had less than one month to review. In addition, the report was published on 7 January 2016. We have therefore selected 'b'.

IBP comment: IBP notes that the peer reviewer also agrees that a report with findings and recommendations was published prior to the budget being adopted.

113: During the last approval process, did legislative committees, responsible for particular sectors (e.g., health, education, defense, etc.), examine spending in the Executive's Budget Proposal related to the sector for which they are responsible?

- a. (100) Yes, sector committees had at least one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- b. (67) Yes, sector committees had less than one month to examine the Executive's Budget Proposal, and they published reports with findings and recommendations prior to the budget being adopted.
- c. (33) Yes, sector committees examined the Executive's Budget Proposal, but they did not publish reports with findings and recommendations prior to the budget being adopted.
- d. (0) No, sector committees did not examine the Executive's Budget Proposal.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)
<http://www.mmtimes.com/index.php/national-news/18357-committ...> (<http://www.mmtimes.com/index.php/national-news/18357-committ...>)
<http://www.mmtimes.com/index.php/national-news/18357-committ...>

Comments: Researcher: Nineteen committees set up last month by Pyidaungsu Hluttaw Speaker Thura U Shwe Mann examined the Executive's Budget Proposal, but they did not publish reports with their findings.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: The respective committees designated by the Pyithu Hluttaw and the Amyotha Hluttaw for scrutinizing the Union Budget Bill must submit their findings annually to the Joint Bills Committee and the Joint Public Account Committee before the 30th January. see Union Budget Submission Law section (3). <http://www.president-office.gov.mm/?q=hluttaw/laws&page=5> (<http://www.president-office.gov.mm/?q=hluttaw/laws&page=5>) <http://www.pyithuhluttaw.gov.mm/?q=laws&page=8> (<http://www.pyithuhluttaw.gov.mm/?q=laws&page=8>) <http://www.pyidaungsuhluttaw.gov.mm/my/parliament-activity/e...> (<http://www.pyidaungsuhluttaw.gov.mm/my/parliament-activity/enacted-laws.html?page=1>) http://www.amyotha.hluttaw.mm/?page_id=45713&date&month&year... (http://www.amyotha.hluttaw.mm/?page_id=45713&date&month&year&laws&reason&paged=9)

114: In the past 12 months, did a committee of the legislature examine in-year implementation of the Enacted Budget during the relevant budget execution period?

- a. (100) Yes, a committee examined in-year implementation on at least three occasions during a fiscal year, and it published reports with findings and recommendations.
- b. (67) Yes, a committee examined in-year implementation on one or more occasion (but less than three times), and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined in-year implementation, but it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine in-year implementation.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>) www.moi.gov.mm/moi:eng/?q=news/28/01/2016/id-6325 (<http://www.moi.gov.mm/moi:eng/?q=news/28/01/2016/id-6325>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The Pyidaungsu Hluttaw held at least three session during a fiscal year. JPAC also was examined in year implementation on at least three occasion during a fiscal year, and it published reports with findings and recommendations. 2014-2015 FY Actual report (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2016/0...> (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2016/01/5-2016-Actual-Report17-1-2016.pdf>)) JPAC findings and recommendation on 2015-2016 FY (April to March) Plan and budget implementation reports. (http://www.myanmarparliament.gov.mm/sites/default/files/_fin... (http://www.myanmarparliament.gov.mm/sites/default/files/_final_15-16_planning_annual_report_2.pdf) <http://www.myanmarparliament.gov.mm/sites/default/files/7-9-...> (http://www.myanmarparliament.gov.mm/sites/default/files/7-9-2016_2015-2016_union_budget_report30-8.pdf)) JPAC findings and recommendation on 2016-2017 FY (April to September) Plan and budget implementation reports. (<http://www.myanmarparliament.gov.mm/sites/default/files/7-20...> (http://www.myanmarparliament.gov.mm/sites/default/files/7-20162016-2017_union_budget_report.pdf) <http://www.myanmarparliament.gov.mm/sites/default/files/6-20...> (http://www.myanmarparliament.gov.mm/sites/default/files/6-201616-17_planning_1st_6month_i-15_report.pdf))

IBP comment: IBP acknowledges the government reviewer's comment. For cross country consistency purposes, the researcher's response is maintained, as the links provided by the government reviewer link to the Parliament's main page and the citations largely refer to an ex post examination, rather examination of in-year implementation.

115: Does the executive seek approval from the legislature prior to shifting funds between administrative units that receive explicit funding in the Enacted Budget, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to shifting funds between administrative units, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to shifting funds between administrative units, but in practice the executive shifts funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to shifting funds between administrative units, and in practice the executive shifts funds between administrative units before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>) <http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%B...>

(<http://www.mof.gov.mm/my/%E1%80%9E%E1%80%AD%E1%80%99%E1%80%BD%E1%80%90%E1%80%B9%E1%80%96%E1%80%BC%E1%80%9A0>)

Peer Reviewer

Opinion: Agree with Comments

Comments: It is actually discussed during supplementary budget parliament session.

Government Reviewer

Opinion: Agree with Comments

Comments: The executive need to obtain approval from Hluttaw by law and regulation for some fund shiftment and some are not . Some fund shiftment can make after getting the hluttaw approval. See 2016 Union Budget Law section 4 (b), (c), section 22 (b), (c) and section 23 (b), (c)

116: Does the executive seek approval from the legislature prior to spending excess revenue (that is, amounts higher than originally anticipated) that may become available during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to spending excess revenue, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to spending excess revenues, but in practice the executive spends these funds before obtaining approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to spending excess revenues, and in practice the executive spends these funds before obtaining approval from the legislature.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: See 2008 constitution, Section 103 (e) <http://www.president-office.gov.mm/en/sites/default/files/my...> (<http://www.president-office.gov.mm/en/sites/default/files/myanmarconstitution2008en.pdf>) "If in respect of the relevant financial year a need has arisen to authorize the estimated receipts and authorized expenditures in the Union Budget Law enacted by the Pyidaungsu Hluttaw and in addition to estimate receipts and to authorize expenditures, the Supplementary Appropriation law shall be enacted in the above manner"

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

117: Does the executive seek approval from the legislature prior to reducing spending below the levels in the Enacted Budget in response to revenue shortfalls (that is, revenues lower than originally anticipated) or other reasons during the budget execution period, and is it legally required to do so?

- a. (100) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below the enacted levels in response to revenue shortfalls or other reasons, and it does so in practice.
- b. (67) The executive obtains approval from the legislature prior to reducing spending below enacted levels, but is not required to do so by law or regulation.
- c. (33) The executive is required by law or regulation to obtain approval from the legislature prior to reducing spending below enacted levels, but in practice the executive implements these cuts before seeking approval from the legislature.
- d. (0) There is no law or regulation requiring the executive to obtain approval from the legislature prior to reducing spending below enacted levels, and in practice the executive implements these spending cuts before seeking prior approval from the legislature.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

118: Did a committee of the legislature examine the Audit Report on the annual budget produced by the Supreme Audit Institution (SAI)?

- a. (100) Yes, a committee examined the Audit Report on the annual budget within three months of its availability, and it published a report with findings and recommendations
- b. (67) Yes, a committee examined the Audit Report on the annual budget within six months (but more than three months) of its availability, and it published a report with findings and recommendations.
- c. (33) Yes, a committee examined the Audit Report on the annual budget, but it did so after the report had been available for more than six months or it did not publish any report with findings and recommendations.
- d. (0) No, a committee did not examine the Audit Report on the annual budget.
- e. Not applicable/other (please comment).

Answer: a. (100)

Sources: n/a

Peer Reviewer

Opinion: Disagree

Suggested answer: c.

Comments: Public Account Committee examines the audit report on annual budget submitted by Office of the Auditor General.

<http://www.globalnewlightofmyanmar.com/pyidaungsu-hluttaw-se...> (<http://www.globalnewlightofmyanmar.com/pyidaungsu-hluttaw-session-goes-on-for-twelfth-day/>)

Government Reviewer

Opinion: Disagree

Suggested answer: a.

Comments: The office of the Auditor General report their finding to the president and Pyidaungsu Hluttaw simultaneously. AR (<http://simultaneously.AR>) was reviewed and scrutinized by Pyidaungsu Hluttaw (Parliament) Joint Public Account Committee (JPAC) and they submit to Pyidaungsu Hluttaw. JPAC publishes the summary of the Audit report and their findings and suggestions on audit report. Link to the Auditor General Law and amending Laws (<http://www.oagmac.gov.mm/oag-legal-framework>) (<http://www.oagmac.gov.mm/oag-legal-framework>) and links to the Audit reports of the 1st and 2nd six month for 2014-2015 FY (Burmese only) (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2015/0...> (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2015/07/14-15-6Months-AG-ReportFinal-19-6-2015.pdf>)) and (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2016/0...> (<http://www.pacpyithuhluttaw.gov.mm/wp-content/uploads/2016/01/3-2016-21-1-2016-JPAC-Report.pdf>)).

Researcher response: "The researcher agrees with the government reviewer's comment and the response is revised from "d" to "a""

IBP comment: IBP notes that the peer reviewer also agreed with the government reviewer's assessment and revised score.

119: Was the process of appointing (or re-appointing) the current head of the SAI carried out in a way that ensures his or her independence?

- a. (100) Yes, the head of the SAI may only be appointed by the legislature or judiciary, or the legislature or judiciary must give final consent before the appointment takes effect.
- b. (0) No, the executive may appoint the head of the SAI without the final consent of the legislature or judiciary.
- c. Not applicable/other (please comment).

Answer: a. (100)

Sources: See The Auditor General of the Union Law, Chapter III, Section 5: "The President of the Union shall, with the approval of the Pyidaungsu Hluttaw, appoint a person from among the Hluttaw representatives or from among persons who are not Hluttaw representatives, who fulfils the qualifications contained in sub-section (a) of section 242 of the Constitution and section 9 of this Law, as the Auditor General of the Union in order to inspect the accounts of the receipts and expenditure of the Union and report thereon to the Pyidaungsu Hluttaw"

Comments: Researcher: The legislature must give final consent before the appointment of the Auditor General takes place.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree with Comments

Comments: Please see the OAG's legal framework <http://www.oagmac.gov.mm/oag-legal-framework> (<http://www.oagmac.gov.mm/oag-legal-framework>)

120: Must a branch of government other than the executive (such as the legislature or the judiciary) give final consent before the head of the Supreme Audit Institution (SAI) can be removed from office?

- a. (100) Yes, the head of the SAI may only be removed by the legislature or judiciary, or the legislature or judiciary must give final consent before he or she is removed.
- b. (0) No, the executive may remove the head of the SAI without the final consent of the judiciary or legislature.
- c. Not applicable/other (please comment).

Answer: b.

Sources: 2008 constitution: <http://www.president-office.gov.mm/en/sites/default/files/my...> (<http://www.president-office.gov.mm/en/sites/default/files/myanmarconstitution2008en.pdf>)

Comments: Researcher: The auditor general could be removed by the President According to the 2008 Myanmar Constitution Chapter (V) The Executive Auditor General of the Union Page - 98 (107/213) (c) (c) The President may direct to resign the Auditor-General of the Union or the Deputy Auditor-General who cannot discharge his duties efficiently. If either of them fails to comply, he shall be terminated from his duties.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

121: Who determines the budget of the Supreme Audit Institution (SAI)?

- a. (100) The SAI determines its own budget (i.e., submits it to the executive, which accepts it with little or no change, or directly to the legislature), or the budget of the SAI is determined by the legislature or judiciary (or some independent body), and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- b. (67) The budget of the SAI is determined by the executive, and the funding level is broadly consistent with the resources the SAI needs to fulfill its mandate.
- c. (33) The budget of the SAI is determined by the legislature or judiciary (or some independent body), but the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- d. (0) The budget of the SAI is determined by the executive, and the funding level is not consistent with the resources the SAI needs to fulfill its mandate.
- e. Not applicable/other (please comment).

Answer: c. (33)

Sources: The budget of the SAI is determined by the legislature because the legislature approves the budget.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

122: Does the Supreme Audit Institution (SAI) have the discretion in law to undertake those audits it may wish to?

- a. (100) The SAI has full discretion to decide which audits it wishes to undertake.
- b. (67) The SAI has significant discretion, but faces some limitations.
- c. (33) The SAI has some discretion, but faces considerable limitations.
- d. (0) The SAI has no discretion to decide which audits it wishes to undertake.
- e. Not applicable/other (please comment).

Answer: b. (67)

Sources: According to Union of Audit General Operation, duties and Responsibilities: http://www.oagmac.gov.mm/index.php?option=com_content&view=article&id=53&Itemid=98&lang=en
http://www.oagmac.gov.mm/index.php?option=com_content&view=article&id=56&Itemid=101&lang=en

Comments: Researcher: According to Union of Audit General Operation, duties and Responsibilities: There has Comments: According to Union of Audit General Operation, duties and Responsibilities: There has some limitation. The Auditor General does not have the authority to audit the Defense Ministry. Because The Auditor General become independent in 2011 .Thus They don't have fully authority

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

123: Are the audit processes of the Supreme Audit Institution (SAI) reviewed by an independent agency?

- a. (100) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI on an annual basis.
- b. (67) Yes, an independent agency conducts and publishes a review of the audit processes of the SAI at least once in the past five years, but not annually.
- c. (33) No, but a unit within the SAI conducts a review of the audit processes of the SAI on a regular basis.
- d. (0) No, the audit processes of the SAI are reviewed neither by an independent agency nor by a unit within the SAI.

e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

124: In the past 12 months, how frequently did the head or a senior staff member of the Supreme Audit Institution (SAI) take part and testify in hearings of a committee of the legislature?

- a. (100) Frequently (i.e., five times or more).
- b. (67) Sometimes (i.e., three times or more, but less than five times).
- c. (33) Rarely (i.e., once or twice).
- d. (0) Never.
- e. Not applicable/other (please comment).

Answer: d.

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Comments: Researcher: SAI not independence in Myanmar.

Peer Reviewer

Opinion: Agree with Comments

Comments: There is no evidence of SAI taking part and testify in hearing of a committee of the legislature.

Government Reviewer

Opinion: Agree

125: Does the executive use participation mechanisms through which the public can provide input during the formulation of the annual budget (prior to the budget being tabled in parliament)?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, the executive uses participation mechanisms during the budget formulation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Participation mechanisms with respect to the budget exist at the local level (see attachment), but participation mechanisms do not exist with respect to the national annual budget process. Thus, according to the OBS methodology, answer choice "d" is appropriate.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

126: With regard to the mechanism identified in question 125, does the executive take concrete steps to include vulnerable and under-represented parts of the population in the formulation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to include individuals and/or CSOs representing vulnerable and underrepresented parts of the population in the formulation of the annual budget.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Participation mechanisms do not exist with respect to the national annual budget process. Thus, answer choice "d" is appropriate.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

127:

During the budget formulation stage, which of the following key topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The executive's engagement with citizens covers all six topics
- b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
- c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a "c" response or above are not met
- e. Not applicable (please comment)

Answer: d.

Sources: Participation mechanisms do not exist with respect to the national annual budget process. Thus, answer choice "d" is appropriate.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

128: Does the executive use participation mechanisms through which the public can provide input in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive uses open participation mechanisms through which members of the public and government officials exchange views on budget implementation.
- b. (67) Yes, the executive uses open participation mechanisms through which members of the public provide their inputs on budget implementation.
- c. (33) Yes, the executive uses participation mechanisms during the budget implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Participation mechanisms do not exist with respect to the national annual budget process. Thus, answer choice "d" is appropriate.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

129: With regard to the mechanism identified in question 128, does the executive take concrete steps to receive input from vulnerable and under-represented parts of the population on the implementation of the annual budget?

- a. (100) Yes, the executive takes concrete steps to receive input from individuals from and/or organizations representing vulnerable and underrepresented parts of the population on the implementation of the annual budget.

- b. (0) The requirements for an "a" response are not met.
c. Not applicable (please comment).

Answer: b.

Sources: Participation mechanisms do not exist with respect to the national annual budget process. Thus, answer choice "b" is appropriate.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

130:

During the implementation of the annual budget, which of the following topics does the executive's engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Changes in macroeconomic circumstances
2. Delivery of public services
3. Collection of revenue
4. Implementation of social spending
5. Changes in deficit and debt levels
6. Implementation of public investment projects

- a. (100) The executive's engagement with citizens covers all six topics
b. (67) The executive's engagement with citizens covers at least three (but less than six) of the above-mentioned topics
c. (33) The executive's engagement with citizens cover at least one (but less than three) of the above-mentioned topics
d. (0) The requirements for a "c" response or above are not met.
e. Not applicable (please comment).

Answer: d.

Sources: Participation mechanisms do not exist with respect to the national annual budget process. Thus, answer choice "d" is appropriate.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

131:

When the executive engages with the public, does it provide comprehensive prior information on the process of the engagement, so that the public can participate in an informed manner?

Comprehensive information must include at least three of the following elements:

1. Purpose
2. Scope
3. Constraints
4. Intended outcomes
5. Process and timeline

- a. (100) Comprehensive information is provided in a timely manner prior to citizens engagement in both budget formulation and implementation phases.
b. (67) Comprehensive information is provided in a timely manner prior to citizens engagement only prior to one of the two phases (formulation OR implementation).
c. (33) Information is provided in a timely manner in both or one of the two phases, but it is not comprehensive.
d. (0) The requirements for a "c" response or above are not met.
e. Not applicable (Please comment).

Answer: d.

Sources: Participation mechanisms do not exist with respect to the national annual budget process. Thus, answer choice "d" is appropriate.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

132: With regard to the mechanism identified in question 125, does the executive provide the public with feedback on how citizens' inputs have been used in the formulation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used in the formulation of the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used in the formulation of the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Participation mechanisms do not exist with respect to the national annual budget process. Thus, answer choice "d" is appropriate.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

133: With regard to the mechanism identified in question 128, does the executive provide the public with information on how citizens' inputs have been used to assist in monitoring the implementation of the annual budget?

- a. (100) Yes, the executive provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used to assist in monitoring the annual budget.
- b. (67) Yes, the executive provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to assist in monitoring the annual budget.
- c. (33) Yes, the executive provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Participation mechanisms do not exist with respect to the national annual budget process. Thus, answer choice "d" is appropriate.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

134: Are participation mechanisms incorporated into the timetable for formulating the Executive's Budget Proposal?

- a. (100) Yes, the executive incorporates participation into its timetable for formulating the Executive's Budget Proposal and the timetable is available to the public.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: Participation mechanisms do not exist with respect to the national annual budget process. Thus, answer choice "b" is appropriate.

Peer Reviewer
Opinion: Agree

Government Reviewer
Opinion: Agree

135: Do one or more line ministries use participation mechanisms through which the public can provide input during the formulation or implementation of the annual budget?

- a. (100) Yes, at least one line ministry uses open participation mechanisms through which members of the public and government officials exchange views on the budget.
- b. (67) Yes, at least one line ministry uses open participation mechanisms through which members of the public provide their inputs on the budget.
- c. (33) Yes, at least one line ministry uses participation mechanisms during the budget formulation or implementation phase, but either these mechanisms capture only some ad-hoc views, or the executive invites specific individuals or groups for budget discussions (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: Participation mechanisms do not exist with respect to the national annual budget process. Thus, answer choice "d" is appropriate.

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

136: Does the legislature or the relevant legislative committee(s) hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the formulation of the annual budget (pre-budget and/or approval stages)?

- a. (100) Yes, public hearings are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings are held. No testimony from the public is provided during the public hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings are held. No testimony from the public is provided during the public hearings, and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

137: During the legislative deliberations on the annual budget (pre-budget or approval stages), which of the following key topics does the legislature’s (or relevant legislative budget committee) engagement with citizens cover?

For the purpose of this question, key topics are considered to be:

1. Macroeconomic issues
2. Revenue forecasts, policies, and administration
3. Social spending policies
4. Deficit and debt levels
5. Public investment projects
6. Public services

- a. (100) The legislature seeks input on all six topics
- b. (67) The legislature seeks input on at least three (but less than six) of the above-mentioned topics
- c. (33) The legislature seeks input on at least one (but less than three) of the above-mentioned topics
- d. (0) The requirements for a “c” response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

138: Does the legislature provide feedback to the public on how citizens' inputs have been used during legislative deliberations on the annual budget?

- a. (100) Yes, the legislature provides a written record which includes both the list of the inputs received from the public and a detailed report of how the inputs were used during legislative deliberations on the budget.
- b. (67) Yes, the legislature provides a written record which includes both the list of inputs received and a summary of the how the inputs were used.
- c. (33) Yes, the legislature provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

139: Does the legislature hold public hearings and/or use other participation mechanisms through which the public can provide input during its public deliberations on the Audit Report?

- a. (100) Yes, public hearings on the Audit Report are held, and members of the public/CSOs testify.
- b. (67) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings, but contributions from the public are received through other means.
- c. (33) Yes, public hearings on the Audit Report are held. No testimony from the public is provided during the hearings and there are no other mechanisms through which public contributions are received, but the legislature invites specific individuals or groups to testify or provide input (participation is not, in practice, open to everyone).
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

140: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can suggest issues/topics to include in the SAI's audit program (for example, by bringing ideas on agencies, programs, or projects that could be audited)?

- a. (100) Yes, the SAI maintains formal mechanisms through which the public can suggest issues/topics to include in its audit program
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

141: Does the Supreme Audit Institution (SAI) provide the public with feedback on how citizens' inputs have been used to determine its audit program?

- a. (100) Yes, the SAI provides a written record which includes both the list of the inputs received and a detailed report of how the inputs were used to determine its audit program.
- b. (67) Yes, the SAI provides a written record which includes both the list of inputs received and a summary of the how the inputs were used to determine its audit program.
- c. (33) Yes, the SAI provides a written record which includes either the list of the inputs received or a report or summary on how they were used.
- d. (0) The requirements for a "c" response or above are not met.
- e. Not applicable (please comment).

Answer: d.

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

142: Does the Supreme Audit Institution (SAI) maintain formal mechanisms through which the public can contribute to audit investigations (as respondents, witnesses, etc.)?

- a. (100) Yes, SAI maintains formal mechanisms through which the public can contribute to audit investigations.
- b. (0) The requirements for an "a" response are not met.
- c. Not applicable (please comment).

Answer: b.

Sources: <http://www.mof.gov.mm/my/content/laws-and-regulations> (<http://www.mof.gov.mm/my/content/laws-and-regulations>)

Peer Reviewer

Opinion: Agree

Government Reviewer

Opinion: Agree

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