Aid and Accountability in a Transitioning Burma/Myanmar†

A case study prepared by Mo Kham Nang and Nyo Yamonn for the Open Society Public Health Program’s Budapest Workshop on Aid and Accountability‡

June 2013

Introduction: A Change of Fortune?

For more than six decades, Burma was widely known as a poster child for an impoverished and isolated nation under one of the world’s longest standing military rules, with the world’s longest running civil war. The most popular narrative about the country in international circles used to be the polemic between the ‘beauty’ (Daw Aung San Suu Kyi) and the ‘beast’ (Senior General Than Shwe). That is no longer an accurate depiction of the country, whose 60 million citizens have been catapulted onto the world stage in a more flattering light since a new ‘democratic’ government came to power in early 2011. International and national media headlines about the country are strikingly optimistic, carrying news of high profile visits of foreign dignitaries from previously ‘estranged’ developed countries, release of political prisoners, lifting of sanctions, promises of aid from donor countries and multilateral agencies, signing of bilateral agreements with donors, and updates of the ongoing peace process.

President Thein Sein has unveiled his ambitious three-pronged reform process—comprised of political reform and reconciliation, economic and social reform, and better governance—and his government has taken some significant steps towards establishing a more open society. With this turning of the political tide, the country has seen an unprecedented level of attention and support from international governments and the broader donor community.

Since the metaphorical floodgates of this pariah state were flung open, Burma has been seen as a new ‘donor frontier’. Speculations on the absorptive capacity of the public sector, advice on how to handle the ‘invasion’ of donors, and animated discussions about where and how to invest the aid and technical support (in which sectors and regions, or whether in public or private institutions, or towards strengthening civil society) now permeate both international and domestic dialogue about the country. Government officials are bombarded with requests for meetings, and are overwhelmed with many different stakeholders vying for their attention and time.

Burma is not the first (or only) country to witness such a scene caused by relatively sudden (and substantial) donor interest, but the virtual absence of bilateral aid and minimal foreign investment in

† For the sake of consistency, this paper uses "Burma" throughout.
‡ Prepared for the workshop, Towards Better Development Assistance: Strengthening accountability and transparency at the local and national levels with a focus on health, hosted by the Open Society Public Health Program, the Aid Delivery Support Initiative, and the Central European University, Budapest, Hungary, June 11-12, 2013. Mo Kham Nang was the primary author. The paper was edited by Jonathan Cohen, Jamila Headley, and Krista Lauer, and additional research was conducted by Nyo Yamonn.. The paper is a work in progress intended as a basis for further discussion.
Burma over the previous six decades presents unique challenges and opportunities. In particular, we have the chance to draw on lessons learned about aid delivery elsewhere, to ensure future aid to Burma is provided in ways that strengthen the country and foster accountability between the government and its citizens. This paper examines the rhetoric and reality of development assistance in Burma today, the challenge of donor coordination, and trends in increasing accountability in the public, humanitarian, and development sectors, including a description of some of the civil-society led accountability efforts that have taken place to date.

I. Rhetoric Vs. Reality

Has there really been a ‘dramatic expansion of international assistance’ in Burma as proclaimed and anticipated? And has any of this international assistance benefited key public sectors (e.g. health and education) that were woefully neglected under military rule? Until recently, many key development institutions have been absent from Burma. Few Western countries have been donors, and many donors have been restricted in their interventions by their own domestic policy and legislation. This situation is changing and leading to an increase in the availability of development partners, technical expertise and overall levels of aid funding to Burma. However, many donors are still reluctant to provide aid directly to the public sector and prefer to channel development assistance through international organizations instead. Thus while a potential tsunami of aid is being unleashed on Burma, relatively little is reaching public institutions.

The net official development assistance (ODA) received per capita in Burma was last reported at USD $7.40 in 2010, according to a World Bank report published in 2012. ¹ Development partners provided approximately $376 million in 2011, a $21 million increase from 2010 amount. Most of this aid has been concentrated in humanitarian and social sectors (health, education, and livelihoods/agriculture) managed through multi-donor funds with little money going through government systems. ² While there is no conclusive data available on total development assistance to Burma in 2012, information from various development institutions and donors suggests that the amount is significantly higher than 2011 amounts.

“Donors should invest mainly on government, strengthen government and also frame the government to have accountability to public”—Burmese civil society leader

Given the increasing reengagement with the development community, the government organized its first Development Cooperation Forum in January 2013, heavily drawing on regional experiences with donor coordination. At the Forum, the Ministry of National Planning and Economic Development presented the Nay Pyi Taw Accord for Effective Development Cooperation, a non-legally binding agreement outlining the commitments of the Government and Development Partners for effective development cooperation, which was approved by acclamation.³ However, there has been mixed reaction to the Accord itself and its potential to promote accountability. Some have welcomed government leadership on this issue—particularly the “good practices” articulated in the agreement, which have the potential to pave a clear (and potentially smoother) path for the return of the development partners. However, others are skeptical about whether the commitments will be implemented. Moreover, many local civil society actors and members of parliament have still not even heard of the Accord, let alone the details of its contents.
Multilateral Donors

After a nearly 25 year absence, the World Bank has officially re-engaged Burma and approved an $80 million grant to the Ministry of Border Affairs for the National Community-Driven Development Project. The project aims to empower rural communities to choose the investments they need most in their community. The World Bank also approved a $440 million credit for the Myanmar Re-engagement and Reform Support, which facilitated the clearance of arrears to the Bank and has paved the way for the resumption of a partnership between the government and the Bank. Discussion is also underway on the country’s urgent need for electric power, and improvements in the telecommunications and banking sectors.

The Asia Development Bank (ADB) also approved 12 technical assistance projects (total $5.4 million) in 2012 across a range of sectors, including the areas of administrative capacity development, public financial management and revenue mobilization, business climate improvement, education, trade and investment policy, civil society participation, gender, and tourism. The ADB anticipates longer-term assistance in public financial management, trade liberalization, post-primary education, finance, tourism and agricultural sector development. Within the first quarter of 2013, the ADB has approved two more technical assistance projects in road and power infrastructure, and a $575.5 million policy-based loan to the Ministry of Finance and Revenue to strengthen policy frameworks in selected sectors. Six more projects are proposed including a $150 million loan to the Ministry of Electrical Power to rehabilitate its distribution network.

Bilateral Donors

The United Kingdom (UK) is one of the largest donors to Burma and has committed £187 million (approximately $300m) over 2011-2015. The UK government has based its support around five pillars including good governance and public financial management, improving transparency, and strengthening the work of parliament. However, currently no aid from the UK is provided through the central government.

Until 2012, development assistance provided by the European Union (EU) to education, health and livelihoods and (to some extent) civil society organizations, was channeled to these areas mainly through cooperation with NGOs and UN agencies. Of the EU’s €150 million package announced for 2012-13, €100 million was allocated for health, education, livelihoods, aid to uprooted people, capacity building and civil society. The EU’s capacity building program is the first bilateral program with the government since the suspension of restrictive measures, and will support the Ministry of Planning and the Ministry of Environment to improve government statistics, planning and environmental policy. A total of €27.6 million in humanitarian aid and a further €1.65 million in disaster risk reduction have also been allocated in 2012. On April 22, the EU lifted all sanctions against Burma, except for the arms embargo.

Box 1 The Nay Pyi Taw Accord for Effective Development Cooperation

The Nay Pyi Taw Accord is a set of localized commitments reflecting the international dialogue on aid effectiveness, particularly informed by the Busan Partnership for Effective Development Cooperation. In this new accord, the Burmese government has committed to developing coherent and effective aid management systems (including an information management system for planning and budgeting and a framework to monitor the aid effectiveness performance of government and development partners. It has also committed to strengthening public administration in order to enhance the transparency and effectiveness of government programs and foreign assistance (including through the promotion of public participation in policy-making and by establishing feedback mechanisms on government performance. Development partners, on the other hand, have committed to working with government to strengthen its institutions, build its capacity, reduce transaction costs and increase aid effectiveness.
The Australian aid program, AusAID, focuses on health, education and livelihoods. During the period 2012-13, Australia plans to provide $58.2 million in development assistance through multi-donor funds, international organizations and civil society. Following President Thein Sein’s visit to Canberra in March 2013, Australia pledged $20 million over two years for the first phase of the Myanmar-Australia Partnership for Reform to help build the Burmese government’s capacity to deliver on its reform agenda—strengthening democratic institutions, promoting human rights, improving economic governance and advancing the rule of law. By 2015, Australian aid to Burma is expected to reach $100 million per year.

After the UK and the EU, Japan ranked as the third highest bilateral donor to Burma in 2010-11 with an average gross ODA of $45 million. The Government of Japan also spearheaded the extraordinary efforts to clear Burma’s overdue payments to the Japan International Cooperation Agency (JICA), the ADB and the World Bank, and has forgiven a large portion of the total debt owed to Japan (over $5 billion). In the 2012 fiscal year alone, Japan has committed an equivalent of over $700 million in new assistance: about $500 million in concessional loans to support much-needed infrastructure investment, for example in electricity generation. They have also provided $200 million in grant aid and technical assistance to support health and agriculture sectors, and to aid in disaster prevention.

More Japanese aid is on the horizon as a new grant deal was signed between Japan and the Ministry of National Planning and Economic Development in March 2013. Japan recently awarded UNDP a $14.8 million project to strengthen local governance capacity, livelihoods and to promote social cohesion of minorities and vulnerable groups in ethnic and border areas. The project envisions strengthening the institutional capacity of local administrations in planning, delivery of effective public services, and in the area of conflict prevention. It will also empower civil society groups to provide community services, such as civil and legal awareness, and to advocate for the advancement and promotion of human rights.

Japanese multi-national corporations are investing US$12.6 billion in the joint development of a 2,400 hectare special economic zone in Thilawa, which has the potential to become the largest industrial complex in Southeast Asia.

II. Aid Coordination

"...Donors are coming to Myanmar with their own agendas and their own policies. Also, no proper coordination among themselves..."—Burmese civil society actor

Multi-donor funds such as the Livelihoods and Food Security Trust Fund (LIFT) and 3MDG Fund (formerly the Three Diseases Fund and now targeted towards maternal and newborn child health and health systems strengthening in addition to HIV, TB & Malaria) have provided an important forum for donor coordination at the sectoral level in Burma. Bilateral donors also use the Partnership Group on Aid Effectiveness (PGAE), which is currently chaired by UK’s Department for International Development (DFID), as a means of advancing donor coordination. In the area of governance, development partners have set up a working group to coordinate plans including a sub-group on public financial management.

The Burmese government is also in the process of developing a formal mechanism for aid management and donor coordination. Within the health sector, the Myanmar Country Coordinating Mechanism (M-CCM)—initially established under the Global Fund to Fight AIDS, TB & Malaria (GFATM)—has been serving as a national level coordinating platform for discussion between the Ministry of Health, global health donors (such as the Global Fund, the 3MDG Fund, GAVI), and implementing agencies. While some individuals see this as a “rubber stamping” process—in which decisions are really driven by powerful stakeholders in government and/or among donors—it is nevertheless an opportunity for all actors to make collective decisions and to coordinate their plans. Also, there is high-level political commitment to the CCM process. The Burmese Minister of Health chairs the CCM, and always presides at the CCM.
meetings. The CCM has garnered a strong international reputation and is now transitioning into the Myanmar Health Sector Coordinating Committee (M-HSCC) with a broad mandate as a national coordinating body for donor support to all public health issues.

“Donors have very bad coordination among themselves and it is better that the government lead it.”—International aid worker

III. Accountability in the Public Sector

“[The] question itself [about accountability practices in the public sector] is an issue. There was almost no direct funding to public sector and therefore, no accountability mechanism.”—Burmesse aid worker

“Government does not receive a lot from donors … [often] workloads are more than the funds received.”—Burmesse aid worker

Until now, deep concerns about domestic accountability have contributed to donor reticence about providing direct support to the public sector. In 2012, Burma ranked 172 on Corruption Perceptions Index (CPI) out of 176 countries—only Sudan, Afghanistan, North Korea and Somalia were perceived as more corrupt. Burma’s Open Budget Index (OBI) 2012 score is 0 out of 100, which is well below the average score of 43 for all the 100 countries surveyed, and is the lowest in its region. OBI is possibly the world’s only independent and comparative measure of budget transparency based on a survey using internationally accepted criteria for budget transparency. This zero score indicates that the government provides the public with scant information on the national government’s budget and financial activities during the course of the budget year, which makes it challenging for citizens to hold the government accountable for its management of the public’s money.

The lack of a functioning Parliament and independent judiciary under the previous regime also deprived Burma of the main checks and balances in holding the government accountable. Parliament is only now asserting its role in overseeing public expenditures and lacks the capacity to monitor budgets. Violations of political rights have left civil society weak and fragmented, though important accountability efforts have taken place and should be further supported. The executive branch itself has few mechanisms or incentives to hold itself accountable through internal oversight bodies.

“My concern is about capacity of government to make it [managing aid in public sector] work. It is like someone who has been sleeping for 15 years…. [W]e cannot expect him to able to do a lot of things immediately.”—International aid worker

While there has been no sea change in this respect, attitude and outlook among both current and new donors is shifting. The new government has set an ambitious reform agenda and the new Framework for Economic and Social Reform, which sets out 10 policy priorities for 2016 and lists governance and transparency among these. In 2012, for the first time, the parliament debated the government budget for 2012–13 — an important step towards transparent public spending and more robust democratic and accountability processes. No major initiatives on public administration reform or related projects have been noted at the time of writing this paper, though several donors and multilateral institutions and international organizations have commissioned assessments and scoping missions to that end. For example, in mid-late 2012, DFID and AusAID financed the World Bank to conduct a public expenditure and financial accountability assessment, and public expenditure review, respectively.

“Donors can help in positive ways. They can help the government by reminding them of the things they need to do. Also by [sharing] examples and experiences from other
countries...[they can] encourage the government to decentralize and buy into good practices.”—NGO Manager

Over the past two years, several NGOs and foundations have supported a number of initiatives to strengthen governance in the public sector through better planning and by promoting transparency and accountability. The Ministry of National Planning and Economic Development (MNPED) has been the focus of many of these efforts. For example, in December 2012, a workshop on the Issue of Regional Economic Development Planning was organized by MNPED in collaboration with Friedrich Ebert Stiftung (a Germany-based non-profit foundation). Over 200 participants from various union ministries, officials from departments under the MNPED, and planning officers from regional and district-level self-administered zones met together in Nay Pyi Taw. Also, in May 2013, ActionAid Myanmar organized a participatory planning workshop with the Ministry. Earlier this year, ActionAid also organized a round table discussion on public finance and democratic budgeting—possibly marking the first time, in Burma’s modern history, that government officials and advisors, economists, development professionals and civil society met together, in the presence of media, to discuss the national budget process. At this meeting, the Finance and Revenue Minister, along with two other ministers from the Yangon region, participated in the discussion and explained the regional budget formulation process in detail and the participants were said to have agreed to form a “Budget Watch Group.”

From the government side, a few ministries are starting to share more information as well as engage more with the public. For example, the Ministry of Education has made public the overall budget allocated for education, including the budget deficit and allocation for monastic schools. Use of social media like Facebook, open letters and hotlines for providing feedback directly to the President’s office have been quoted as newly emerging channels for citizens to make their voices heard at the highest level.

“Recently, there is a “president office hotline” which is announced on the webpage of the Myanmar President Office. A staff-member of a local NGO got a problem with one government bank, so he called and complained to that number and found changes in behaviors of the bank’s employees in his next visit to the bank.”—Burmese civil society actor

Compared to other ministries, the Ministry of Health (MOH) has had long-standing experience in coordinating relationships with the donors and both international and local implementing agencies. Most high-level MOH staff from the Minister to national program managers are technocrats and committed to their work, and are respected for their professionalism among the international actors.

“Salaries of workers in public sector are very low but responsibility is high. Just look at the example of Township Medical Officer (TMO). In one township, there are 7 donors working with their own policies and TMO has to cope with all of that and at a very low salary. Some donors are willing to contribute for it (salary) but some are not ready for that.”—International aid worker

IV. Accountability in the Humanitarian and Development Sectors

Given the fact that the country until recently was under military rule, without an elected government to be held accountable, any efforts aimed at strengthening accountability were focused on the relationship between non-government service-providers and users, as opposed to between citizens and the government. According to some actors, even here, accountability to donors has often taken priority over a responsibility to service-users/citizens.
“Accountability to donors exists because we cannot work without it. We are more used to upward accountability but not to downward accountability. We do consider them [the public] but when we need to prioritize, we put...donors as priority.” — NGO manager

Initiatives such as the Community Feedback Mechanism of the 3MDG Fund, the Local Resource Center’s Accountability and Learning Working Group, and several other project-based feedback systems have been put in place by local and international NGOs to promote transparency and greater accountability to the public, as opposed to just donors. However, there are still reservations about their external origin (as these are often introduced as a donor requirement), coverage and effectiveness, even though accountability efforts clearly need to start somewhere.

“Now people starting to say “accountability” because people know the word will be useful and therefore, everyone is saying that. But real interests and capacities [regarding accountability practices within NGOs] are very low. They are donor-imposed attempts to establish something.” — NGO manager

**Box 2 Fund Flow Mechanism (FFM): A Policy Instrument to Strengthen Health Systems by Building Management Capacities and Financial Controls?**

The FFM was initially introduced under the Three Diseases Fund (3DF) and later used by the United Nations Office for Project Services (UNOPS), as an instrument that builds and improves management systems and financial controls in the public sector health system. The aim is that these systems and controls will, in time, be adopted fully and managed by the MOH without any assistance and interference by donors and development partners.

Under the FFM architecture, UNOPS (which serves as the principal recipient of funding from the Global Fund to Fight AIDS, TB and Malaria) makes payments to national program staff at the local level, through either through direct disbursement or reimbursement, according to a ‘managed cash flow’ policy. The building blocks of the FFM include detailed quarterly work plans that require decentralised planning, micro-budgets, and defined management processes and systems with delegation of authority to managers in the public sector to certify payments. Standard Operating Procedures (SOP) are developed within MOH, and detailed technical and expenditure reports are required. Each of these building blocks contributes to improving management skills and a sense of ownership by public health managers at the local level. They are also in line with the promoted policies of the Ministry of Planning and allow for some central-level expert management control.

Such capacities and systems prepare the public sector for scaling up implementation across the entire horizon of health, thus increasing the public sector’s capacity to absorb funds. Its implications go beyond the three diseases and the Global Fund, to strengthening health systems in general by building and improving the public sector’s capacity in the areas of public administration and management.

Source: UNOPS-GLOBAL FUND PRINCIPAL RECIPIENT

V. Civil Society-Led Public Accountability Initiatives

Over the last 2-3 years, Burma’s most notable civil society mobilizations have been in response to the major development and investment projects taking place as the nation has opened up, especially those in resource-rich ethnic states and regions. These have often been fuelled by the absence of an established and inclusive framework for civil society consultation. Although ad hoc and reactive in nature, these have served as a public rallying cry for greater accountability of government and development partners to citizens.
Paung Ku, a civil society initiative set up by a consortium of international and local NGOs, is at the forefront of civil-society led accountability efforts in Burma and is working to link local groups and networks with regional and global actors to provide necessary information and logistics support, and to mobilize funding for local initiatives. The Local Resource Centre (LRC), a local NGO established in 2008 that works towards the development of indigenous civil society, has also organized workshops on quality and accountability in the humanitarian response for officials from the Ministry of Health and Ministry of Social Welfare, Relief & Resettlement, together with Oxfam and Myanmar Red Cross Society. In addition, LRC is providing trainings to local partner organizations under a new initiative called ‘Social Accountability Awareness Raising,’ which ultimately aims to establish regular public forums in local areas where community can meet and discuss with their leaders, authorities and service providers on issues of concern. LRC also has plans to draw on social accountability tools such as citizen and community scorecards.  

Box 3 Promoting a culture of tripartite cooperation that includes government, communities and international financial institutions

‘CSOs-IFI Watch Myanmar’ was formed in October 2012 when a group of concerned individuals from ten different Burmese civil society organizations came together in response to the World Bank’s initiation of the Community Driven Development (CDD) project. Despite policies to elevate and safeguard real community consultation and representation in project design, due process was forsaken in the rush to launch the project. Multi-ethnic members of the IFI WATCH group volunteer their time while also working on a variety of issues, including environmental protection, responsible investment, civic education, community empowerment and information communication technology. The group aims to: establish safeguards to ensure that aid funds, projects and programs are implemented with transparency and accountability; promote the tripartite culture/dialogue in decision-making among the Government, Businesses/Development Agencies and Civil Society; and ensure that the respective safeguard policies are followed effectively by the World Bank, ADB and International Monetary Fund.

In terms of strategies, the group does community outreach and awareness-raising to better equip their respective communities to engage with the government and international actors; directly engages with the government, IFIs and other international actors to represent community voices; and monitors joint government and IFI supported projects. The group works in collaboration with the Bank Information Centre (BIC) to provide advocacy training. It also reaches out to the World Bank when necessary through complaint letters to the Inspectional Panel, and meets with Bank and government officials about issues of concern both in and outside the country. However, while dedicated to the cause, the members face challenges in sustaining this work as their time spent on this is voluntary.

Despite these significant strides in citizen-led efforts to strengthen domestic accountability, the limited capacity of civil society—both in terms of human resources and in terms of experience in the application of social accountability tools and approaches—is a constraint that is keenly felt by local actors. The need for strengthening civil society to demand and promote domestic accountability has been brought to the fore by the rapidly changing aid and foreign investment environment.

“One of the problems of local NGOs and CSOs, we are working with limited human resources and people are very busy and cannot participate enough. Sometimes we demanded seats for CSOs to attend important events but they could not attend.”—Burmese civil society organization leader

VI. Conclusion

Given the paucity of comprehensive information in the context of a rapidly changing donor environment, it is difficult to draw conclusions about aid and accountability in Burma at present. What is clear is that donors, government, and international organizations, civil society, and end
users all have a role to play in strengthening the accountability of government to its citizens as
governments see their budgets increase as a result of increased aid. Greater accountability will be
critical both to building the confidence of donors and citizens alike in the public sector. Burma and
its donors should learn from the experience of other countries in structuring aid in a manner that
strengthens rather than weakens the public sector and domestic accountability.
## Annex

### Table 1. Top 10 OECD Donors in 2010-11

<table>
<thead>
<tr>
<th>Rank</th>
<th>Top Ten Donors of gross ODA (2010-11 average)</th>
<th>(USD in millions)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>United Kingdom</td>
<td>53</td>
</tr>
<tr>
<td>2</td>
<td>EU Institutions</td>
<td>52</td>
</tr>
<tr>
<td>3</td>
<td>Japan</td>
<td>45</td>
</tr>
<tr>
<td>4</td>
<td>Australia</td>
<td>44</td>
</tr>
<tr>
<td>5</td>
<td>United States</td>
<td>30</td>
</tr>
<tr>
<td>6</td>
<td>Global Fund</td>
<td>22</td>
</tr>
<tr>
<td>7</td>
<td>Norway</td>
<td>21</td>
</tr>
<tr>
<td>8</td>
<td>UNICEF</td>
<td>17</td>
</tr>
<tr>
<td>9</td>
<td>Sweden</td>
<td>16</td>
</tr>
<tr>
<td>10</td>
<td>Germany</td>
<td>15</td>
</tr>
</tbody>
</table>


### Table 2. Development Partner Support to Burma

<table>
<thead>
<tr>
<th>Program/Project Name</th>
<th>Development Partner</th>
<th>Main Areas of Support</th>
<th>Duration</th>
<th>Amount ($m)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Macroeconomic and Fiscal Reforms</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Improving Fiscal Revenue Mobilization</td>
<td>ADB</td>
<td>Support to MOFR for strengthening revenue mobilization and debt management</td>
<td>August 2012–July 2013</td>
<td>0.225</td>
</tr>
<tr>
<td>PFM assessment</td>
<td>IMF</td>
<td>Diagnostic of public financial management systems</td>
<td>July 2012–</td>
<td>(...)</td>
</tr>
<tr>
<td>Public expenditure and financial accountability assessment</td>
<td>DFID financed, World Bank implemented</td>
<td>Diagnostic of government expenditure and accountability systems</td>
<td>June–October 2012</td>
<td>(...)</td>
</tr>
<tr>
<td>Public expenditure review</td>
<td>AusAID financed, World Bank implemented</td>
<td>Possible sectors of focus include agriculture, health, and construction</td>
<td>July 2012–</td>
<td>(...)</td>
</tr>
<tr>
<td>Exchange rate unification</td>
<td>IMF</td>
<td>Ongoing</td>
<td></td>
<td>(...)</td>
</tr>
<tr>
<td>Support for central bank reforms</td>
<td>IMF</td>
<td>Institutional strengthening of the central bank, including strengthening operational autonomy, accountability, and capacity</td>
<td>Ongoing</td>
<td>(...)</td>
</tr>
<tr>
<td>Support for tax policy</td>
<td>IMF</td>
<td>Diagnostics of tax policy and administration</td>
<td>Ongoing</td>
<td>(...)</td>
</tr>
<tr>
<td>Trade, Investment, and Finance Sector Reforms</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Support for trade integration</td>
<td>ADB</td>
<td>Support for trade-facilitation-related measures</td>
<td>August 2012–July 2013</td>
<td>0.225</td>
</tr>
<tr>
<td>Trade Facilitation Support of AEC</td>
<td>ADB</td>
<td>Support for trade facilitation and regional-integration-related</td>
<td>2012–</td>
<td>0.225</td>
</tr>
</tbody>
</table>

References

22 ActionAid. 9 May 2013. Planning needs to be transparent and accountable. Retrieved on May 15, 2013 from
http://www.actionaidusa.org/2013/05/planning-needs-be-transparent-and-accountable
23 ActionAid Myanmar. Facebook page. Retrieved on May 28, 2013 from
https://www.facebook.com/media/set/?set=a.57178902833966.1073741830.570591249620398&type=1#!/ActionAidMyanmar
25 Personal Communication with Director, LRC