



The Legislative Oversight of Emergency Response in Myanmar

Strategic Considerations Based on the International
Experience of Public Accounts Committees

Discussion paper 1/2021



SHWEBO
For Excellence in Budget Oversight



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Jared Bissinger



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Acronyms and abbreviations

ASEAN	Association of Southeast Asian Nations
CERP	COVID-19 Economic Relief Plan
IMF	International Monetary Fund
JPAC	Joint Public Accounts Committee
MCCT	Maternal and child cash transfer
MFI	Microfinance institution
MMK	Mynamar Kyat
MoPFI	Ministry of Planning, Finance and Industry
NGO	Non-governmental organization
PAC	Public accounts committee
PFM	Public financial management
PPE	Personal protective equipment

Introduction

Box 1. Key research questions

1. Are there any aspects of budget oversight of the use of public funds that are unique to emergency situations? If so, what are they?
2. What are the issues to which we believe the JPAC could pay attention as the CERP is implemented?
3. What are the issues that we believe the JPAC could consider next time the government puts together an emergency response plan?

At nearly 33 million reported cases and almost 1 million deaths as of September 2020 (Johns Hopkins University n.d.), the COVID-19 pandemic is probably the most significant global health crisis of the past century. To inhibit the spread of the virus, authorities from countries around the world have taken steps to restrict travel, reduce trade and close businesses, especially non-essential businesses or those for which large numbers of people congregate. While these restrictions have helped to impede the spread of the virus, they have also caused significant economic downturns in many countries. China's economy shrank by 6.8 per cent in the first quarter of 2020, ending nearly half a decade of uninterrupted growth. The European Union projects that the total gross domestic product (GDP) of its member states will shrink by 7.4 per cent in 2020, which would be an unprecedented decline (Nagarajan 2020). These economic downturns have translated into widespread job losses, seen for example in the United States where the unemployment rate increased to nearly 15 per cent in April and remained at 11 per cent in September (Soergel 2020).

The economic pain experienced by businesses and workers across the world has led many governments to put in place economic recovery plans. These plans contain an array of steps to alleviate the negative consequences of the downturn. Myanmar adopted its COVID-19 response plan, 'Overcoming as One: COVID-19 Economic Relief Plan' (CERP), on 28 April 2020. The CERP was developed primarily by the Ministry of Planning, Finance and Industry (MoPFI). It contains both policy reforms and stimulus measures, and if fully implemented has a projected total cost of USD 1.5–2 billion, excluding lost revenue (World Bank 2020). Funds for the CERP will come from foreign

assistance, most notably USD 700 million in concessional financing from the International Monetary Fund (IMF), and the national budget, mostly through a reallocation of the current budget's spending priorities (Lwin 2020).¹

Responding to a crisis with emergency stimulus and policy reforms presents a number of challenges, as the urgency to act is confronted by bureaucratic processes for ensuring that spending is efficient and transparent. Previous studies of government responses to crises show that emergency plans are often more vulnerable to corruption and misuse than government spending in ordinary circumstances. Myanmar now faces this same challenge with its CERP and is likely to face similar challenges in future crises.

Oversight by key government institutions, such as Myanmar's Joint Public Accounts Committee (JPAC), can help to ensure that emergency spending is administered properly and efficiently. The first avenue for oversight is during the approval process, where the Myanmar Parliament is responsible for debating and scrutinizing the government's annual and supplementary budget proposals. If consensus is achieved, parliament can unanimously approve, reject or reduce the total budget allocation. Parliament may also hold a vote on the budget if there is disagreement about how to proceed. Parliament also plays a key role during and after implementation. Responsibility for reviewing spending is primarily vested in the JPAC, which scrutinizes the reports of the Auditor General's Office and reports back to the Speaker in parliament. The primary goal of the JPAC is to ensure that spending and revenue raising are efficient, transparent and accountable, which makes its engagement on the CERP vital.

This discussion paper is designed to help the JPAC identify an optimal balance between the need for an agile emergency response and demands for the efficient and accountable use of public funds. It examines the international literature on Public Accounts Committees (PACs) and their work in times of emergency response, and presents good practices and lessons learned to improve the effectiveness of oversight. Because it is intended to assist the JPAC in its response to emergencies more generally, and not just the CERP, it reviews the broader literature on emergency response. This will assist the JPAC not only in its current oversight of the CERP, but also in any future emergency response situations (see Box 1). The paper presents a short review of the JPAC and the CERP, before moving on to a literature review of the role of PACs in emergency response. It then reviews some key issues on which the JPAC may decide to focus, drawn from a review of international experience of measures shown to improve emergency response outcomes elsewhere. These approaches could be focus points both in the response to the CERP and in future emergency responses.

1. Other notable financing includes a USD 200 million loan from the World Bank International Development Association (IDA) for food and agriculture development, a USD 50 million loan from the World Bank to upgrade hospitals and a USD 60 million loan from the ADB to assist with relief for and the development of small and medium-sized enterprises (see Lwin 2020).

1. JPACs and the COVID-19 response: overview of the Myanmar context

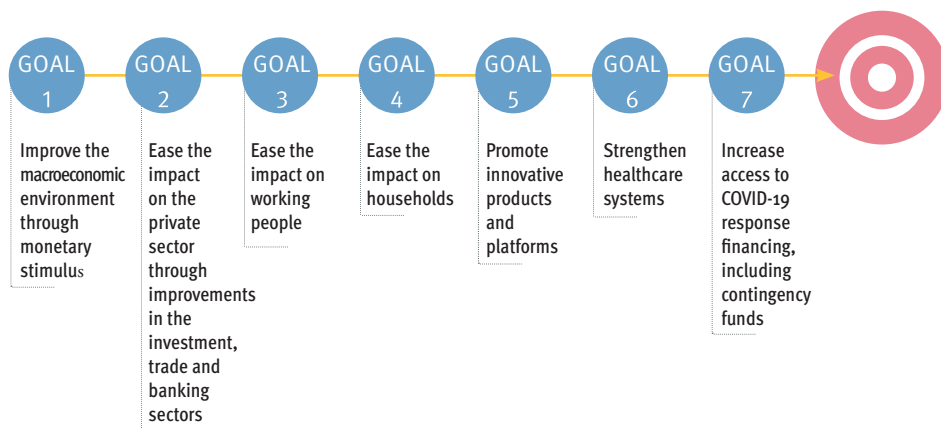
The international literature contains a rich body of knowledge on emergency response and PACs, but the application of these practices must fit the local context in Myanmar. This section provides a detailed overview of the local context in two areas. First, it reviews the CERP, its goals and the costs of the relief plan. Second, it provides a more detailed introduction of Myanmar's JPAC, its mandate and activities.



1.1. The COVID-19 Economic Relief Plan

The impact of the COVID-19 pandemic on Myanmar has been relatively modest, with 304 reported cases and six deaths at the time of writing, but the economic impact has been significant. The World Bank estimates that Myanmar's economy will grow very slightly, at an annualized rate of 0.5 per cent, in 2020 (World Bank 2020). This is a significant downward revision of the previous growth estimate of 6.8 per cent. Nearly 30 per cent of businesses have reported having to close completely at some point due to the pandemic (Chau 2020). The government estimates that 250,000 workers, both returning migrants and local workers, have lost their jobs, a figure that could grow significantly if prolonged economic pain abroad reduces exports in key sectors such as the garment industry (Thura 2020).

Box 2. Overcoming as One: COVID-19 Economic Relief Plan



The CERP outlines the Myanmar Government's strategy for mitigating the economic consequences of the pandemic. It comprises seven goals, 10 strategies, 36 action plans and 76 actions. The seven goals of the CERP are listed in Box 2. There is a heavy emphasis on Goal 2, which focuses on easing the impact on the private sector. It contains nearly half of all the CERP's action plans and actions. Goal 3, on relief for workers, and Goal 4, on relief for households, have significantly fewer action plans and related actions. Responsibility for implementing the CERP is assigned to a range of government departments, based on the functional area of each goal. The MoPFI is responsible for implementing the majority of actions under Goal 2. Implementation of Goal 6, which focuses on the healthcare system, largely falls to the Ministry of Health and Sports.

The CERP makes explicit mention of the importance of ensuring that there is proper oversight of spending. While some of the actions in the CERP require only policy reform, many entail some type of government spending. According to the World Bank, the current implementation budget for the CERP is equal to 0.3 per cent of GDP, while full implementation could cost approximately 2.3 per cent of GDP or between USD 1.5 and USD 2 billion (World Bank 2020). This is a significant sum in the context of Myanmar's annual government budget. In order to ensure that these funds are properly spent, the CERP calls for coordination, appropriate and sufficient oversight, and an organized, timely and coherent flow of information. The CERP also assigns responsibility for monitoring to specific government departments, again largely based on functional competences. However, these assignments seem only to capture the

organization primarily in charge of monitoring. The CERP makes no specific mention of the legislature or its role in oversight. Nor does it mention the role of the Auditor General—another key government oversight institution. However, both of these institutions will have an important role to play in CERP oversight.

1.2. The Joint Public Accounts Committee

The JPAC is one of the most prestigious committees in the Myanmar Parliament and has a leading role to play in the oversight of government expenditure. The JPAC takes its membership from the PACs of the Myanmar Parliament's upper and lower chambers. It is one of two committees responsible for submitting a report on the government's budget bill, the other being the Joint Bills Committee (East Asia Institute 2017). The JPAC has been called 'the most important committee in the budget process'. It has responsibility for examining fiscal projections, assessing whether spending proposals match government priorities and recommending changes to the draft budget (Deshpande 2018: 11). The JPAC has a number of tools at its disposal when providing budget oversight. It produces and publishes reports with findings in numerous areas, from making assessments of the draft national budget and supplementary appropriations laws, to assessing the recommendations and findings of audit reports, the recommendations and findings of the annual budget reports, and the mid-term reports on the national budget and taxation. However, the JPAC's authority is not limited to reporting. It can also, for example, undertake inspections at sites where capital expenditure has been allocated in order to gather information about that spending (East Asia Institute 2017).

While parliament plays an important role in the budgeting and financial oversight process, there are some notable limitations to its authority. Parliament can only approve, reject or reduce the total budget proposed by the government ministries, but does not have the power to specify which aspects of a ministry's budget should be cut (Deshpande 2018). The PACs have some authority to investigate revenue raising and spending. They can, in theory, use the Auditor General's report as a starting point for a review, although in practice they do not carry out this task as separate entities as provided for in the parliamentary rules (East Asia Institute 2017). Despite its mandate, the JPAC sometimes faces challenges with implementing its duties. For instance, incomplete or missing information and documentation on the budget can make it difficult to review (East Asia Institute 2017). Parliamentarians have previously noted that budget estimates are often just 'rough estimates', and that the efforts of some ministries to provide the information required are insufficient (East Asia Institute 2017: 36).

2. Public funds in emergency response: challenges and good practices

For parliaments and PACs alike, effective emergency response is vital but can be very challenging. Emergency situations disrupt the regular functioning of parliaments and PACs. In the past, they have responded in a variety of ways to try to ensure the continued functioning and oversight of legislation and spending. Crises generally increase the difficulty of ensuring efficient, transparent and accountable outcomes, but the international literature contains a number of good practices that can help parliaments and PACs to operate successfully in difficult circumstances. This section reviews the key goals of PACs and discusses the unique problems that parliaments and PACs face in emergency situations. It closes by looking at how parliaments and PACs have responded to these unique circumstances.



EFFICIENCY



TRANSPARENCY



ACCOUNTABILITY

2.1. Efficiency, transparency and accountability: the goals of Public Accounts Committees

PACs around the world play important, albeit somewhat varied, roles in financial oversight. The first PAC was established in 1861 by a resolution of the British House of Commons. Its structure was eventually replicated in most British Commonwealth and many other non-Commonwealth countries (Stapenhurst, Sahgal and Pelizzo 2005). Although many PACs share common historical roots, they have since been adapted by countries to suit local circumstances, such as the form of government. PACs can review a broad range of areas, from traditional

financial or compliance auditing to areas such as performance auditing (Stapenhurst, Pelizzo and O'Brien 2012). Some PACs review budget estimates, combining the role of PAC and finance committee, while a subset of them have additional responsibilities for the financial aspects of the work of other committees (Johnston n.d.). PACs have increasingly turned their attention to questions of value for money in public spending, by assessing the three E's of economy, efficiency and effectiveness (Wehner 2002). PACs also seek to review civil service performance, with special reference to inefficiency, incompetence and maladministration (Hedger and Blick 2008). This can include, for example, the inefficient or ineffective implementation of policy or the misuse or waste of public funds (Hedger and Blick 2008). These activities, while not illegal, represent less than ideal outcomes that can be highlighted by PACs, increasing the pressure for improvements. In short, PACs 'focus on executive performance in policy implementation' (Hedger and Blick 2008: 5).

PACs generally share a common focus on improving accountability, efficiency and transparency in government finances.

While the role of PACs varies somewhat from country to country, they generally share a common focus on improving three aspects of the public finances: accountability, efficiency and transparency. Arguably, these aspects are conceptually distinct but functionally interdependent. The absence of any one aspect undermines not only government performance but also economic prosperity. Before the detailed analysis of how PACs try to promote these characteristics, it is useful to provide a clarifying definition of each.

Accountability has been defined as the use by citizens of a democracy of 'mechanisms to voice concerns and demand explanations about, and, if need be, impose consequences for, the performance of elected and unelected officials' (Bjuremalm, Gibaja and Molleda 2014: 17). Accountability relationships have two types of actors: duty bearers, which may be officials or other service providers with the 'power and responsibility to fulfil a mandate and a duty to explain and justify their actions—and to face the consequences (positive or negative) of their actions'; and claim holders, both citizens and their representative political institutions with the 'right or the mandate, respectively, to check the duty bearers, question and pass judgement on them, and impose consequences when required' (Bjuremalm, Gibaja and Molleda 2014: 18). Elsewhere, accountability has been defined as involving 'office holders being required to account for actions they have taken... (*ex post*), with the realistic prospect of appropriate sanctions being applied in the event of misconduct, negligence or failure' (Beetham et al. 2008: 24).

There are two important accountability roles: first, horizontal between two parallel groups, the executive and the legislature; and, second, vertical between the electorate and the legislature (Hedger and Blick 2008). PACs are primarily

engaged in ensuring the horizontal accountability of the executive, especially with regard to its performance during implementation. The objective of the horizontal accountability provided by the PACS is to highlight inefficiency, examine its causes and recommend strategies for its removal or mitigation, with the overall goal of improving executive performance (Hedger and Blick 2008).

Efficiency entails the reduction of waste, unnecessary expense and unneeded effort that reduces value for money and ultimately has a negative effect on the well-being of citizens. Efficiency generally refers to the production of outputs with the use of the fewest inputs. Efficiency is characterized by the use of resources to deliver ‘timely, high-quality outcomes that represent fair value for money’ (Fengler, Ihsan and Kaiser 2008: 7). The concepts of efficiency and value for money are closely linked, and both generally include an analysis of output quality. They consider not just the production of an output at the lowest possible cost, but the production of an output that achieves the greatest value. The promotion of efficiency is one of the most important goals of PACs.

Transparency refers to the openness of government to legislative and public scrutiny and debate (Beetham et al. 2008). Transparency can be achieved through a number of avenues, such as parliamentary debate, freedom of information laws and a robust independent media. The most important functions of a PAC are the public examination of auditors’ reports and the publication of its own findings on these reports. The vast majority of PACs—some 87 per cent—make their reports freely available to the general public (Wehner 2002) and 55 per cent of PACs have hearings that are open to the general public. Some PACs, such as the UK’s, also publish additional materials related to their investigations, including correspondence on and responses to reports. Around 57 per cent of PACs also help to disseminate information publicly through the debates on their reports in the national parliament (Wehner 2002).

The goals of transparency, accountability and efficiency are closely connected and highly interdependent. One of the main purposes of accountability is to help to improve the efficiency and effectiveness of public spending (Hedger and Blick 2008). However, the pressure required to push the executive to improve efficiency is often generated through transparency and expressed through accountability mechanisms. By exposing citizens to analyses of government inefficiency, PACs can build up pressure for change on a government that is concerned with public opinion and voting outcomes (Hedger and Blick 2008). Media and civil society can also conduct their own investigations on the issues that a PAC draws attention to and provides information about.

While PACs often have a wide remit in pursuing the goals of transparency, accountability and efficiency, they also have limits placed on their roles. One of the most important of these is that they do not assess the desirability of a policy (Stapenhurst, Sahgal and Pelizzo 2005). In many countries, this is the role of other committees. PACs instead focus on the quality of implementation of the

Box 3. The roles and responsibilities of the JPAC

1. Review in detail the annual national budget as proposed in the Union Budget Bill and submit a report signed by its chairperson to the Speaker of the combined house.
2. Review the Union Auditor-General's report on income and expenditure as budgeted in the Union Budget Law and any clarifications or actions submitted by the Ministry of Finance, and report the findings to the house.
3. In reviewing the Union Auditor-General report, assess whether national income was efficiently generated, whether expenditure was in accordance with the budget, and whether there were waste, leakage, damages, losses or misappropriations in implementing projects.
4. In reviewing the Union Auditor-General report, visit worksites, if necessary, to evaluate whether budgeted expenditure was spent correctly as allocated by the Pyidaungsu Hluttaw (the combined houses of parliament).
5. Review any cases referred to the Joint Committee by the Ministry of Finance and report to the house.
6. Report to the Hluttaw by providing:
 - An assessment of whether specific expenditure allocated by the Pyidaungsu Hluttaw as per the budget proposal of the national government has been spent in compliance with the financial rules and regulations of the Ministry of Finance,
 - An assessment of whether any changes in budgeted items were in compliance with the rules and regulations of the Ministry of Finance,
 - Notifications of additional expenditure to the Pyidaungsu Hluttaw as per the request of the Ministry of Finance,
 - An assessment of whether relevant government departments and government organizations have followed the recommendations of the Union Auditor-General.
7. Review the accounts kept under Presidential Order in relation to the business activities (by state-owned enterprises) of the Union Government and the Union Auditor-General's reports on these accounts.
8. Review the Union Auditor-General report on income generated by Presidential Order and/or warehouse stocks and/or the Union Auditor-General's report on such stocks.
9. Invite official submissions from relevant government departments and organizations for clarification, either verbally (in person) or in written form.

Source: Government of the Republic of the Union of Myanmar, 'Pyidaungsu Hluttaw Rules', 2010.

policy. An analogy helps to illustrate the respective roles of the different committees: ‘the auditor focuses more on the train timetable and less on the railway system, let alone public transportation’ (Stapenhurst, Pelizzo and O’Brien 2012: 4). This is especially the case for PACs that operate under the Westminster Convention, and therefore do not address matters of policy (Johnston n.d.). PACs also generally have a close relationship with Supreme Audit Institutions. The vast majority of PACs globally—approximately 85 per cent—use auditors’ reports as the basis of their work. The Myanmar JPAC does the same (Wehner 2002) (see Box 3). Auditor generals are also regularly used as sources of information and technical support for PACs. However, by looking at questions of efficiency and strategies for improving implementation, PACs can add value to the material already contained in the reports of auditor generals.

2.2. The unique circumstances of emergency response

Emergency situations are characterized by a range of circumstances that place unique demands on regular budgeting, spending and oversight processes. Emergencies are, by their very nature, unplanned and often involve a significant and immediate need. In humanitarian situations, such as those that follow a war or natural disaster, people are often in immediate need of basic necessities, such as food, water, shelter and medical attention. Without these, there is a significant risk of death or long-term health issues. In these situations, the primary goal of government is to minimize losses and to help promote recovery in an expedient fashion (Fengler, Ihsan and Kaiser 2008). In economic crises, the threat to basic necessities is not as immediate. However, economic crises can pose significant threats to short-term access to food, shelter and other basic needs if, for example, employees lose their jobs or viable businesses close. These imminent risks contribute to a range of circumstances unique to emergency response, and create demands that differ from normal government operations.

One of the most important factors is the urgency of emergency situations and the demand for an expedited response. Emergency response needs to happen quickly, whether it is the delivery of supplies to disaster-hit communities or important policy changes to provide much needed macroeconomic relief. However, unscheduled and immediate demands can present severe challenges for

Emergency response needs to happen quickly, whether it is the delivery of supplies to disaster-hit communities or important policy changes to provide much needed macroeconomic relief. However, the unscheduled and immediate nature can present a challenge for governments.

governments. The budget process, which runs according to a set schedule, must be changed, while standard bureaucratic procedures, which are not necessarily designed with speed as their top priority, must be adjusted or temporarily suspended.

The need for speed changes normal processes for planning and execution. While planning is important, the literature on natural disaster response shows that long planning periods and excessively detailed plans can be counterproductive (Fengler, Ihsan and Kaiser 2008). Instead, a better approach is to begin reconstruction quickly and adjust plans as implementation continues. Different countries have different procedures for seeking or reallocating funds for emergency response. Some require parliamentary approval, which experts recommend should be sought at the earliest possible moment in order to expedite delivery and avoid unforeseen circumstances (IMF 2020b). While the normal timelines for project preparation, budgeting and procurement must be shortened during an emergency, so too must reporting intervals. These should be measured in months rather than years.

Emergencies, such as natural disasters or pandemics, do not generally fit within established timeframes for budgeting, procurement and other processes, and therefore require unique flexibility. While many governments retain some funds for immediate needs, they also need procedures that will allow them to quickly redirect funds to immediate recovery. The response to an emergency may not fit neatly within annual budgeting or appropriation cycles. More flexible rules will therefore be required to facilitate the reallocation of funds within certain limits (Fengler, Ihsan and Kaiser 2008). In post-disaster environments, conditions change so rapidly that waiting until a national budget revision takes place would create unacceptable delays. Instead, studies suggest that a more flexible approach is needed. Emergency budgets should be new and distinct from normal national or subnational budgets, and designed specifically to allow for quick project implementation (Fengler, Ihsan and Kaiser 2008). However, they should leave sufficient fungible funds available to fill gaps in the emergency response and recovery, given the often dynamic nature of response (Fengler, Ihsan and Kaiser 2008).

Many emergency response situations elicit responses from a range of government, non-government, and private sector interests, and this broad range of actors creates significant complexity in coordinating the response. Broadly based responses are especially common after natural disasters. For example, the tsunami that struck South East and South Asia in 2004 saw a dramatic number of governments and organizations involved in the response. In Aceh alone, more than 300 organizations were involved in post-tsunami rebuilding. Similarly, disaster recovery efforts in Sri Lanka, East Timor and Afghanistan all saw significant roles for international

No challenge is more potent during emergency response than the risk of corruption.

donors and non-governmental actors. These institutions have their own budgeting processes and often provide funds through mechanisms that are not on-budget (Fengler, Ihsan and Kaiser 2008). They have varying deadlines, different oversight requirements and a variety of areas of expertise. Coordination becomes difficult with such a significant number of actors, and duplication is a major risk.

No challenge is more potent during emergency response than the risk of corruption. Emergencies are often a time of heightened need, and the idea that unscrupulous individuals might use corrupt means to benefit in times of need is publicly repellent. However, the demand for a speedy and flexible emergency response often contributes to an increase in corruption. International evidence shows that emergency responses, with their need for speedy implementation, suffer from higher levels of corruption compared to normal government spending. In emergency situations, protections against corruption are often temporarily removed or bypassed, resulting in a higher level of corrupt behaviour (Thorp 2020) (see Box 4).

Another major challenge in emergency response is targeting, or ensuring that those in greatest need receive assistance while limiting assistance to those who do not need it. Proper targeting is important to ensure that emergency response money is spent efficiently. While a damage, loss or needs assessment is often the first step after a crisis or natural disaster, these are generally done at a higher level and therefore unable to differentiate at the household level between who is in need of assistance and who is not. Proxies such as income are often used in lieu of such information.

There is evidence from some disaster responses that assistance levels can vary for other less defensible reasons, such as geographical, environmental and security reasons. Areas that are more easily accessible, such as large cities or regional capitals, sometimes receive more assistance than needed while remote areas receive significantly less (Fengler, Ihsan and Kaiser 2008). This was evident after the 2004 tsunami in Aceh, where areas near the regional capital, Banda

Box 4. Competing challenges in the delivery of emergency humanitarian assistance

The vast majority of organizations and governments seek to minimize corruption in emergency situations. The literature on emergency humanitarian assistance, however, demonstrates that organizations often face competing challenges. Transparency International, an organization that seeks to combat corruption globally, has outlined a range of trade-offs faced in humanitarian situations. As the pros and cons of each will vary, they must be carefully assessed in each circumstance. While these challenges mainly focus on international organizations such as non-governmental organizations (NGOs), governments face an almost identical set of challenges and trade-offs in their response to emergencies:

Box 4. Competing challenges in the delivery of emergency humanitarian assistance (cont.)

Reputational risk vs. open discussion	There is often a tension between incentives to hide instances of corruption, for fear of donor or government sanctions, and the open discussion and remedying of corruption.
Too many vs. too few controls	The right level of controls is vital in emergency situations. If there are too many controls, the response can become paralysed or staff members are forced to ignore the controls. However, too few controls allow high levels of corruption.
Urgency vs. prudence	The pressure to move quickly is often important in emergencies. However, simplified procedures to encourage speed should be temporary, and controls built up over time.
Pressure to spend vs. getting things right	For donors, there is often pressure to spend money so they can be seen as responding rapidly. These pressures can be less acute for governments that are responding with their own funds, although similar pressures may still exist.
Local empowerment vs. standardized procedures and controls	While it is essential to support local community recovery efforts, organizations and governments must be careful not to further support local elites that could distort or corrupt the provision of aid. Programmes must also strike the right balance between uniformity across a country/area and local adaptation.
Inclusion vs. exclusion targeting errors	Organizations often face the challenge of who should be covered by emergency programmes. On the one hand, a wide scope risks including non-target groups, sometimes as a result of corrupt manipulation of criteria or registration. On the other hand, too narrow a scope risks excluding groups that should have been targeted and need assistance.
Transparency vs. staff and aid recipient security	Emergency situations can sometimes occur in situations that pose a threat to the safety and security of the people delivering assistance. In such situations, organizations and governments face a trade-off between demands for transparency and the need to protect staff.
Information-sharing vs. legal and liability issues	Coordination can sometimes be assisted by information sharing about corrupt staff and suppliers. However, some countries may have restrictions, such as labour laws, that prevent this sharing.

Source: Transparency International, *Preventing Corruption in Humanitarian Operations. Handbook of Good Practices*, 2014, <https://images.transparencycdn.org/images/2014_Humanitarian_Handbook_EN.pdf>, accessed 9 July 2020.

Aceh, received twice as much funding as needed while other areas lagged behind. Similarly, in Afghanistan, assistance was unequally distributed due to security constraints, which prevented donors and NGOs from working in some areas. Instead, much of the reconstruction was concentrated in Kabul (Fengler, Ihsan and Kaiser 2008). The delivery means can also contribute to poor targeting. For example, one of the lessons learned from the tsunami response in Sri Lanka was that the local channels used to distribute support contained irregularities and lacked transparency, leading to unequal distribution (World Bank 2014).

Equally challenging is the need to avoid unintended side-effects or perverse incentives during the delivery of emergency assistance. These can vary based on the situation but are well documented in the literature on natural disaster response, among other places. The provision of too much funding, especially early on in a natural disaster response and recovery effort, can stoke inflation, for example, while also reducing the amount of resources available later in the reconstruction effort (Fengler, Ihsan and Kaiser 2008). Similarly, response programmes that seek to support businesses during a crisis have been criticized for their lack of means testing, and for supporting non-viable or 'zombie' firms that would otherwise have closed even in the absence of a crisis.

2.3. PACs and the oversight of emergency response

PACs have adopted a range of practices for ensuring effective oversight of emergency responses in special and challenging circumstances. Before examining the specific steps that PACs have taken in emergency response, it is useful to compare the characteristics of effective PAC oversight in normal circumstances. PACs are most effective when 'acting as a catalyst for improving policy implementation and ensuring the availability of government information to parliament' (Stapenhurst, Sahgal and Pelizzo 2005: 4). Less frequently, they can be catalysts for legislative change or redress with regard to civil servants who break the rules. Other factors associated with 'successful' PACs include a focus on financial activity and accountability, a broad and free-ranging mandate to choose topics to investigate, the authority to follow up recommendations, a good relationship with the auditor general, external demand for an effective PAC, technical support, non-partisan working, and media and public involvement (Stapenhurst, Sahgal and Pelizzo 2005). There are also a number of obstacles to PACs working effectively, such as capacity constraints, a lack of legal power to force the executive to respond, a lack of power to prosecute and a lack of political support to carry out their mandates.

Emergency situations require PACs to modify their normal approach to financial oversight to accommodate the unusual circumstances of crisis response.

One area in which PACs can help to promote good emergency response practices is simply to advance the principles of sound public financial management (PFM). There are numerous actors involved in the oversight of emergency response spending, and numerous mechanisms for ensuring control. Oversight comes from domestic organizations such as implementing agencies, Supreme Audit Institutions and PACs. If international donors or NGOs are involved, they generally have their own controls and are subject to oversight and audit in the donor country. These organizations can adopt a range of practices to govern spending, from verification mechanisms to commitment limits on post-disaster spending, disbursement monitoring arrangements, external oversight (such as audits or other oversight of spending), timely audit submissions to the legislature and follow-up of audit recommendations (Fengler, Ihsan and Kaiser 2008).

Emergency situations generally require PACs to modify their normal approach to financial oversight in order to accommodate the unusual circumstances of crisis response. These changes resemble those documented in the literature on disaster response. They involve right-sizing ex ante and ex post controls while providing updates more frequently. Table 1 summarizes the findings of a World Bank report on disaster reconstruction finance on the differences between regular and reconstruction budget oversight. These are broadly applicable to a wide range of emergency situations.

Table 1. Regular and reconstruction budget oversight

	Regular budget	Reconstruction financing
Audit and external scrutiny	<ul style="list-style-type: none"> • A key fiduciary principle is that restricted funds must be used for the purposes for which they were intended • Both ex ante and ex post controls are important for ensuring that funds are spent on intended purposes 	<ul style="list-style-type: none"> • Reliance on overly detailed ex ante controls will reduce flexibility and could risk delays in implementation. However, some ex ante controls will be necessary • Ex post audit will be critical for assessing compliance and, in conjunction with adequate follow-up measures and sanctions, averting abuse
Monitoring and evaluation	<ul style="list-style-type: none"> • Evaluates budget performance according to regular budget indicators; examples include fiscal deficit, budget accuracy (implementation compared with original budget) and disbursement ratios 	<ul style="list-style-type: none"> • Reliable information and analysis are even more critical in large reconstruction programmes than in regular development projects • Updates need to be more frequent but real time tracking is unrealistic and not needed; quarterly updates on funding flows, reconstruction progress and basic economic indicators would be a major achievement

Source: Fengler, W., Ihsan, A. and Kaiser, K., 'Managing post-disaster reconstruction finance: International experience in public financial management', World Bank, January 2008, <<https://openknowledge.worldbank.org/handle/10986/6417>>, accessed 7 July 2020.

Internationally, the most commonly used *ex ante* control is formal parliamentary approval of emergency spending. However, processes for parliamentary oversight vary considerably and some countries have much greater scope for legislative involvement than others. Several countries use a supplementary budget request as a tool for securing legal authorization of emergency spending and the associated funding allocations. This provides a good degree of transparency and does not necessarily have to result in excessive delay. Many countries have shown that they can produce and approve a supplementary budget in less than one week (IMF 2020a). However, moving this quickly should not result in the consideration and approval of only a skeletal budget. Instead, it is viewed internationally as good practice for the full emergency support measure to be put before parliament for debate and approval (IMF 2020a).

Where legislation is required to be put in place a government's emergency response, parliament or the PAC often makes specific recommendations during the approval process to help improve its quality. This can involve providing inputs into the overall objectives, as well as specific guidance on implementation. It could, for example, identify specific areas for the reduction of *ex ante* controls and increased flexibility in areas such as the procurement of healthcare-related equipment (IMF 2020a). It could also make recommendations on areas where some *ex ante* controls should remain, such as a continuing requirement for a pre-audit of high-risk payments.

PACs often place special emphasis on emergency spending that takes place outside of normal procedures. Because governments need to act quickly to respond to emergency situations, normal procedures and practices are often suspended and expedited processes adopted. The literature on parliamentary oversight of emergency responses repeatedly highlights the benefits of this type of scrutiny, noting that 'lessons learned from responses to past emergencies such as the 2004 Banda Aceh earthquake and the 2014 Ebola outbreak show that close and continuing oversight of procurement contracts and the movement of funds, as well as inspections of purchased and donated supplies, can limit graft and fraud' (Thorp 2020).

While PAC responses to emergency situations must be timely, a number of committees have demonstrated that there is still considerable scope for transparency. Some PACs make all their deliberations open to the media and the public, and try to limit exceptions to justifiable and rare circumstances. Public discussion and the release of financial information can help facilitate the bottom-up efforts of civil society and citizens to hold government accountable for its spending. These efforts are vital to ensuring that emergency funds are used for their intended purposes (Mullard and Aarvik 2020). Many PACs facilitate participation by the public and civil society by collecting and releasing information about emergency spending and the results it generates. This can help to mitigate the challenges associated with monitoring, and reduce the likelihood

of mismanagement or corruption (Del Paso 2020). Governments, donors and other organizations should always publish information about their emergency spending, including the amount of spending and details on its use (Kirva 2020).

Box 5. PACs and scrutiny of the Auditor General reports

PACs can investigate a wide range of questions during their review of reports from the auditor general. Among the key topics they can analyse are:

1. **Public debt information:** Has it been presented in a way that is complete, accurate and fair?
2. **Compliance:** Are debt management, borrowing and lending, public financial transactions and the submission of information to key authorities in line with the law?
3. **Government performance:** How is the government performing on the principles of economy, efficiency and effectiveness? Is there room for improvement?

Source: De Vrieze, F., 'Public debt, parliaments, and the pandemic', Westminster Foundation for Democracy, 14 April 2020, <<https://www.wfd.org/2020/04/14/public-debt-parliaments-and-the-pandemic/>>, accessed 10 July 2020.

In contexts of weak civil society or limited scope for transparency, parliaments sometimes advocate protections to reduce corruption and mismanagement. Governments take different approaches to transparency, and notably face distinct legal rules and limits on the information that can be disclosed. In contexts where parliament does not have the scope to release all information, it can advocate on behalf of the public, demanding improvements in executive performance that reduce corruption and mismanagement. Parliament can also play a role in pushing for expedited action, for example by monitoring how quickly suppliers are paid and encouraging rapid action to promote the preservation of jobs and suppliers.

PACs undertake close coordination with the auditor general during emergency response. To remain well informed, PACs should be constantly communicating with the auditor general and in regular receipt of urgent, time-sensitive and accessible information (Wehner 2002). Strong communication is always important, but even more so in a time of emergency. It is important for the PAC to be cognisant of the constraints on both the resources of the auditor general and its own resources, which can limit the timeliness of responses. Immediate coordination with the auditor general and agreement on a timeline are important steps in the PAC's expeditious oversight of spending. A related good practice cited in the

One of the key roles that many PACs seek to fulfil during emergency response is to improve transparency in emergency spending.

literature are regular briefings for the PAC in advance of a hearing by the auditor general on key issues in the audit report (Wehner 2002) (see Box 5).

Strong ex post examination of spending is essential to effective PAC oversight. For example, PACs can go back and review emergency spending to ensure that it is compliant with the wishes of parliament when the budget (or a budget amendment) was passed (Wehner 2002). Ex post studies of the impact of budgetary and off-budget measures can also help to increase understanding of the policy impact, establish accountability and learn lessons for the future (IMF 2020b). PACs can adopt multiple types of ex post examination, from spot inspections to a demand that departments and auditors increase their inspections during an emergency response. The literature identifies spot checks, grievance redress mechanisms and whistle-blower protections as promising ways of assuring the quality of goods and services in emergency response (Thorpe 2020).

2.4. PACs and the COVID-19 pandemic

PACs and legislatures more generally are responding to the COVID-19 pandemic in a number of ways, including many that draw directly on good practice findings from previous international crises. However, while there are examples for many in these responses to COVID-19, some new and unique responses will be needed to what is an unprecedented crisis. A recent survey by International IDEA (Murphy 2020) found that while parliaments around the world are reacting to the COVID-19 pandemic in a variety of ways, they tend to fall into one of four response clusters:

- making decisions about the health crisis or legislative responses to it;
- performing their constitutional duties and demonstrating leadership, including ensuring continuing accountability of government to citizens;
- demonstrating good health practices, including remote working and social distancing; or
- protecting themselves as both citizens and representatives.

Many legislatures, including a number in South East Asia, have actively exercised their decision-making roles by either passing new legislation on, or helping to prepare a response to, the COVID-19 pandemic. Of the 10 member states of the Association of Southeast Asian Nations (ASEAN), 7 have seen the legislature involved in preparing the state's COVID-19 economic response. In four of those states, the legislature has passed new legislation on the COVID-19 economic response. One of the first and most comprehensive responses was by the Philippines, where the legislature passed a law authorizing the president to adopt a specific set of temporary emergency measures. These included reallocating funds to emergency spending, revising deadlines for tax and other revenue collection and authorizing additional procurement of medical supplies and other items. It

Table 2. Legislative involvement in COVID-19 economic responses in ASEAN as of October 2020

	New legislation passed on COVID-19 economic response	Legislature involved in preparing COVID-19 economic response
Brunei	NO	NO
Cambodia	YES	YES
Indonesia	YES	YES
Lao PDR	NO	YES
Malaysia	NO	NO
Myanmar	NO	NO
Philippines	YES	YES
Singapore	YES	YES
Thailand	PENDING	YES
Vietnam	PENDING	YES

Source: Compiled by International IDEA.

also authorized specific payments to target groups of citizens, including additional subsidies to low income households, allowances to public health workers and compensation for public health workers who contract COVID-19. Notably, the legislation clearly enumerated the additional powers that the president would have, instead of providing a broad mandate for additional executive authority. It also contained explicit limits on some types of spending, for example by fixing some subsidies in relation to the minimum wage (Congress of the Philippines 2020).

Legislatures in other ASEAN member states have also played an important role in responding to COVID-19. Cambodia passed an emergency response law that contained a range of measures allowing the government to restrict various types of movement, gatherings, work and occupations (Xinhua 2020). Thailand's Parliament passed three bills authorizing new spending of approximately USD 61 billion to counter the economic fallout from the pandemic. The bills allocated additional funds for public health, utility subsidies, social security contributions, emergency cash handout schemes, labour market support and community support (International Crisis Group 2020). Malaysia's Parliament is also considering

COVID-19 legislation. The draft includes provisions to reallocate funds, increase the country's debt ceiling to allow for additional borrowing, and fund wage, hiring and retention subsidies (Jun 2020). A summary of the involvement of ASEAN legislatures in COVID-19 response is provided in Table 2.

PACs and legislatures around the world have also taken new and important steps to enable them to continue to perform their constitutional duties during the COVID-19 pandemic. For example, some PACs have demanded exceptional powers on auditing, and for exercising their oversight powers to ensure that COVID-19 relief spending is effective and free of corruption. South Africa's PAC has proposed a special inspector general for COVID-19 spending. South Africa is borrowing a significant amount of money to spend on COVID-19 relief. South Africa's history of corruption has led the PAC to believe that careful and immediate oversight is required in order to minimize losses. Part of the motivation for the move is the fact that the auditor general normally reviews spending only after the fact, sometimes months or years later. A special inspector general would be able to oversee spending in real time, or conduct follow-up soon after the spending has taken place. The US Congress has established a special Pandemic Response Accountability Committee to oversee implementation of the US Coronavirus Aid, Relief, and Economic Security Act. This committee has the authority to collect data from 21 inspector general's offices in various federal agencies.

Numerous countries in Latin America have taken similar steps. In El Salvador, for example, the Legislative Assembly has created a new committee that includes representatives of the government, the private sector and civil society to help provide oversight of emergency and recovery spending (IBP and Directorio Legislativo 2020). In Chile, the government must keep the Chamber of Deputies informed about key parts of the relief package on a regular basis (IBP and Directorio Legislativo 2020).

PACs and legislatures have also used their oversight authority in other ways. In Trinidad and Tobago, for example, the Public Accounts and Appropriations Committee called a special meeting in which all the ministries responsible for responding to the COVID-19 pandemic were asked to present their response plans (Murphy 2020). In Finland, the government submitted a proposal to Parliament that included a detailed, itemized breakdown of additional spending, as well as an assessment of the impact of the additional appropriations on the government's borrowing and debt (IMF 2020a).

In some countries, however, convening parliament for full consideration of a budget has not been an option. In such cases, countries have sometimes used parliamentary finance or budget committee hearings to scrutinize COVID-19 response plans (IMF 2020a). To alleviate the increased workload and minimize the time demanded of key government officials who are busy responding to the crisis, the United Kingdom PAC has invited the chairpersons of other Select

Committees to join them when officials are being examined. In Latin America, a taskforce of 13 countries has been convened by Transparency International to identify and mitigate the risks associated with emergency procurement, such as secrecy, hidden contracts, overpricing, collusion and anti-competitive practices (Wendling and Guerrero 2020). The group has appealed to business to avoid practices that would have a detrimental effect on the supply of health-related goods and services.

PACs and legislatures have taken a number of steps to demonstrate good health and safety practices, ensuring they can continue to function despite the pandemic. Many parliaments have limited or reduced to zero the number of non-parliamentarians who can attend sessions. Others, such as the UK, have reduced the number of members who physically sit in a session from around 420 to 50, to allow for social distancing. In South Africa, Parliament meets only once a week and only members who live in Cape Town (the seat of Parliament) are allowed to attend, while others join remotely. The Philippines held virtual parliamentary sessions for the first time in its history to consider extra powers for the country's president to respond to the COVID-19 pandemic (Cervantes 2020). A number of parliaments, such as Canada, China, Colombia, South Africa and Switzerland, have either temporarily or indefinitely suspended their sessions (Murphy 2020). Others have adopted emergency procedural changes to allow both plenaries and committees to be held remotely (Murphy 2020). PACs have been similarly affected and many have moved their meetings online.

While legislatures and PACs have taken important steps during the COVID-19 crisis, their oversight responsibilities will continue even after the pandemic has passed.

PACs and legislatures have also tried a range of new or unusual tools to try to encourage transparency and accountability even in the midst of the COVID-19 pandemic. In Georgia, for example, parliamentarians have been conducting online surveys to gather the views and opinions of citizens to help inform the legislative process (Murphy 2020). PACs could also adopt tools such as whistle-blower and complaint mechanisms, which are suitable in this context. During the COVID-19 pandemic, this could include digital or socially distant mechanisms. While complaints could be addressed by a complaints committee, findings on fraud, abuse, corruption or waste could be reviewed by the PAC to inform its overall assessment of the transparency, efficiency and accountability of emergency plans (Kirya 2020).

Legislatures and PACs have taken important steps during the COVID-19 crisis, but their oversight responsibilities will continue even after the pandemic has passed. Their role in the ex post evaluation of spending and revenue raising

takes on additional importance in emergency situations. This has been noted repeatedly in the literature on disaster response generally and the COVID-19 response more specifically. The IMF, for example, has repeatedly urged governments to do whatever it takes but ‘keep the receipts’, so that detailed audits and analyses of spending can be conducted in the months and years following the pandemic response (IMF 2020a: 1). This ex post examination should be complemented by clear signals in the present that assistance will be subject to a high degree of future accountability (Fengler, Ihsan and Kaiser 2008). PACs could focus on assessing the effectiveness of expedited processes, identifying weaknesses and recommending improvements.

3. Myanmar JPAC oversight of emergency responses

Myanmar's JPAC has a wide range of tools that can be adopted to ensure that the country's response to crises such as the COVID-19 pandemic are transparent, accountable and efficient. The JPAC has an important role to play in all phases of the emergency response: approval, implementation, and control and audit. This section briefly reviews the JPAC's overall approach to emergency response oversight and examines its role in the three phases of emergency responses. It outlines the JPAC's oversight role with regard to the CERP and identifies potential areas of importance for future focus.



APPROVAL



IMPLEMENTATION



CONTROL AND AUDIT

3.1. The JPAC's overall approach to CERP oversight

Emergency responses, such as the CERP, present the JPAC with oversight responsibilities that are somewhat out of the ordinary. While the work of PACs in other countries can provide some useful examples, any tools that the JPAC wishes to adopt in Myanmar should be tailored to the local context. They must also fit within the scope and mandate of the Myanmar system of legislative oversight. Because PAC mandates differ, it may not be possible or appropriate to engage in oversight of emergency response in exactly the same way as other international examples. The diverse mandates of PACs affect their ability to ensure efficient, transparent and accountable spending and revenue raising.

Overseeing emergency response spending, such as that in the CERP, creates several challenges for the JPAC. First, unlike a process such as the annual budget approval, the JPAC may find it difficult to carry out the additional work required to review the emergency response. It may have only limited time to provide input. In the specific case of the CERP, the JPAC had limited time and ability to shape a plan that was developed wholly by the executive branch, although it was able to provide some feedback. Because of the emergency situation, the CERP has created a number of unprecedented programmes, many of which use existing financial rules and regulations. The application of these rules and regulations to new programmes, however, is likely to present certain challenges. In some areas, such as the procurement of personal protective equipment (PPE), the CERP specifically calls for non-standard procurement processes. Such factors make it highly difficult for the JPAC to provide oversight of the CERP, and emergency responses more generally, purely from the perspective of compliance.

Emergency response plans often provide only limited information on the overall objectives of the relief and recovery plan, and this presents significant challenges for the JPAC when it comes to assessing efficiency. Measuring efficiency, by definition, requires an output that can be measured with reference

Box 6. Summary of potential actions by the JPAC during the approval phase of emergency relief

1

Clearly state the views of their constituents on emergency spending.

2

Highlight the areas where the government should focus spending, to ensure that it is effective and efficient.

3

Request details of budgetary changes for both spending and revenue.

4

Start initial discussions about oversight during and after the emergency response.

to inputs, which in this case would be public funds. However, in the case of the CERP, there is little detail about the outputs that the plan is intended to produce. It only outlines an overall goal, a single sentence statement that the CERP will ‘mitigate the range of COVID-19 effects on our economy while leaving us in a position to bounce back to strong economic growth as soon as possible’ (Government of Myanmar 2020: 5). The CERP could have provided

more details on the expected outputs in its monitoring and evaluation section, but instead mostly focuses on the measurement of inputs such as the amount of money spent. It is therefore left largely up to the JPAC to determine how it will evaluate the CERP in line with its mandate (see Box 6).

The JPAC has a specific mandate to investigate whether there is ‘wasted expenditure, damages, loss or misuse’ in government spending. Such considerations could guide its assessment of emergency responses, including the CERP (Government of Myanmar 2010: 32). A narrow interpretation of this mandate would see the JPAC investigating a select number of specific components of emergency response in the CERP. A broader interpretation would see the JPAC inquiring about whether specific parts of the emergency response plan itself were wasteful or more prone to loss or misappropriation either by design or in the implementation. Both of these lines of inquiry have merit. Given that the CERP contains a long list of activities with no prioritization, JPAC input on the broader question of whether these various components can efficiently deliver the overall goal might be useful.

3.2. The approval stage

The approval process for expenditure in emergency situations is necessarily quick, and consequently the scope for JPAC influence at this stage is limited. While the JPAC must be careful not to delay the approval of necessary funding, its engagement at this stage is important in defining the overall trajectory of the emergency response and laying the foundations for oversight during and after the spending. The time for parliamentary input into the CERP has already passed, and the JPAC provided comments in its report Financial Recommendations on the 2019–2020 Draft Union Supplementary Appropriation Budget Law (3/2020). This section therefore highlights the actions the JPAC may wish to take if legislative approval is sought for similar emergency responses in the future.

While Myanmar’s Parliament has some limits on its power to shape both regular and supplementary budgets, it is vital that it clearly states the views of constituents on emergency spending. This can be effectively carried out during the approval process. The JPAC has made similar comments in the past about the purpose of government spending. In its 2019–2020 financial year budget feedback, for example, the JPAC commented in its recommendations that the aim should be for government expenditure to contribute to the socio-economic development of the country (Government of Myanmar 2019). In future, the JPAC may wish to provide additional comments that provide detail and clarity on its views of the purpose and goals of public expenditure. This kind of statement could be applicable to a wide range of areas, such as support for livelihoods, support for micro- and small businesses, the preservation of jobs, the adequacy of social safety nets and the continuation of enterprises. It could also

include guidance on spending priorities that could help to improve the targeting of limited resources.

The JPAC could use the approval stage of emergency response to highlight areas where the government should focus, to ensure that spending is efficient and effective. This could be informed by international examples and the JPAC's previous work, including its detailed knowledge of government performance. This could mean, for example, recommending reliance on certain types of contract modalities, such as framework contracts, for procurement. Alternatively, it could include recommendations on reviewing data from other countries on procurement costs during previous and current emergencies or crises. Comparing the procurement costs of PPE in the COVID-19 pandemic is one example. Finally, the JPAC could demand the sharing of data where multiple government entities are procuring similar goods.

The JPAC could also consider requesting details of any budgetary changes, including detailed plans for new spending and estimates of the revenue implications. This could be done for the CERP, which contains specifics on planned expenditure on some items. Other areas, such as the total amount of cash and lending support provided to smallholder farmers, however, are not accompanied by a budget figure. Similarly, the JPAC could also request estimates of the revenue implications of emergency response plans such as the CERP. Given the urgency of the need for spending authority, some of these items may not be immediately available. However, the JPAC could request that they are shared at the earliest opportunity. All parties should remain cognisant of the fast-changing situation, and allow greater flexibility in revising the budget than would otherwise be the case.

Early on in the implementation phase, the JPAC could focus its attention on the efficiency of spending that targets immediate needs.

Lastly, initial discussions could take place about the JPAC's planned oversight during and after implementation. These initial discussions are especially important in its horizontal accountability role with respect to the government. This oversight must balance the need of the JPAC to carry out its duties with the many other obligations of government officials, in their regular roles and in the implementation of emergency responses such as the CERP. The JPAC could, for example, request regular updates on progress with CERP spending or changes to the CERP spending plan. The JPAC may also wish to establish a schedule for regular updates or detailed data disclosures between the government and the committee. As a minimum, the JPAC should try to establish a clear and regular timeline for reporting and information sharing with the auditor general's office. The JPAC may also wish to begin consideration of its approach to vertical accountability for the emergency response.

3.3. The implementation stage

One of the most important considerations for the JPAC at the implementation stage is that it is able to meet or otherwise function regularly throughout the emergency situation. Emergency situations can disrupt the normal business of parliament and its committees. For example, natural disasters can disrupt travel, and the COVID-19 pandemic has made it impossible to hold larger in-person meetings safely. Myanmar's recent experience with the pandemic illustrates the effects of these disruptions. The session of the Myanmar Parliament, which was originally scheduled to resume on 27 April 2020, had to be postponed and only started on 18 May. It was the shortest parliamentary session to date, lasting only 15 days. This has had significant implications for the effectiveness of parliament, including the JPAC. However, the JPAC's continued functioning in times of emergency response is vital. Parliament has started to shift some of its business online, and it is important that the JPAC does the same. Given the urgency of the need for oversight, it could also explore the option of continuing its work even when parliament is not in regular session. This might require special steps, but can be easily justified by the emergency situation.

While the JPAC must be careful not to delay the approval of necessary funding, its engagement at this stage is important in defining the overall trajectory of the emergency response and laying the foundations for oversight during and after the spending.

Early on in the implementation phase, the JPAC could focus its attention on the efficiency of spending that targets immediate needs. In the context of the CERP it is recommended that one of the first areas for inquiry should be Goal 4.1.2, which provides for the provision of food transfers, emergency rations, top-up benefits for maternal and child cash transfers (MCCT) and social pension beneficiaries, as well as cash transfers to vulnerable households and people. These activities are vital for the ongoing well-being of many of Myanmar's most vulnerable households. They are also administratively challenging and a potential source of significant inefficiency, waste or maladministration. Among the other areas on which the JPAC could focus attention early on in the implementation process are:

- Goal 2.1.1 (b), which makes low cost funding available to microfinance institutions (MFIs) for onward lending to individuals, households, and micro- and small enterprises. The JPAC could help to ensure that funds are being quickly distributed to MFIs, and that MFIs are in turn providing loans with those funds.

- Goal 6.1.2, which calls for the immediate import of medical products related to COVID-19 prevention, control and treatment without a lengthy procurement process. The JPAC could inquire into these revised procurement processes to ensure that they are delivering value for money, and recommend modifications where needed.

During implementation, the JPAC could consider focusing its inquiries on the parts of the emergency response that remain ongoing. The purpose of this approach would be to maximize the likelihood that JPAC recommendations can be adopted immediately and lead to improvements in the remaining parts of the programme. In the context of the CERP, this could include recommendations on how to change MFI financing, or any ongoing social assistance programmes, to ensure efficiency and good targeting. Recommendations could aim to improve delivery rates and the targeting of assistance.

Early on in the implementation stage, the JPAC could consider steps to improve information flows about emergency responses. The government has already taken some steps to make public some information about the CERP, such as disaggregated information about the businesses that have received government-funded loans. The JPAC could review these transparency mechanisms and make recommendations on additions or modifications that would further improve information flows. The JPAC could also plan regular briefings and testimony from officials in key ministries, such as the Ministry of Health and Sports, the MoPFI, the Ministry of Social Welfare, Relief and Resettlement, and the Ministry of Labour, Immigration and Population. The JPAC could review the types of information that it publishes to assess whether there are any new practices that it could adopt in order to improve transparency. This might include publishing witness testimony (written transcripts), as is done by some other PACs such as in the UK. It could also include more regular short briefings and reports, which would be released in a more timely fashion than the committee's longer and more comprehensive reports. New types of public information disclosure could even be trialled for the CERP, using the current crisis as a chance to test innovative tools for information sharing.

After the immediate pressures on vulnerable individuals and households have passed, the JPAC could turn its attention to major areas of spending. These areas should be a priority for emergency response oversight because of their budgetary impact and the increased scope for corruption. In the context of the CERP, this would mean a focus on business, MFIs and trade finance. One of the key long-term issues that will weigh heavily on the efficiency of the CERP is the ability of

After the immediate pressures on vulnerable individuals and households have passed, the JPAC could turn its attention to major areas of spending. This would mean a focus on business, MFIs and trade finance.

the individuals and businesses that have received loans to repay them. Reviewing the design and implementation of these programmes will be a vital step. Similarly, the JPAC could actively seek out information on potential repayment issues and demand that the MoPFI provide estimates of repayment rates and any plans to handle non-payment. The JPAC could also review programme implementation and suggest any modifications that might help to maximize repayments. This could also help to minimize perceptions of favouritism or corruption.

Finally, while the JPAC does not normally spend much time reviewing revenue raising, it could consider reviewing the effects of emergency response on revenue raising. Emergencies can affect revenue in multiple ways, not least by reducing tax income because of reduced economic activity. Emergency responses also regularly provide tax relief to targeted individuals and businesses. The CERP has a range of measures that will delay government income or temporarily reduce/eliminate revenue streams. Collectively, these will have a significant impact on government revenue in the 2020–2021 financial year.

The JPAC has a specific mandate to review government revenue raising (Government of Myanmar 2010). The JPAC could commence this review by obtaining projections from the MoPFI about specific changes in revenue associated with the CERP. Using this information, the JPAC could investigate whether revenue reductions in the CERP are efficient tools for achieving the plan's overall economic goal, or whether collection of that revenue could have funded additional spending that would have been more effective in achieving economic relief and recovery. This could include consideration of initiatives such as the electricity tariff exemption. While the benefit cap is low, which limits transfers to the wealthy, this exemption fails to provide any benefit for the majority of the country's population who are not on the electricity grid. Socio-economic studies have shown that these people tend to be less well off than people with electricity connections, raising a key question for the JPAC about whether the initiative represents an efficient use of resources (Central Statistical Organization, UNDP and World Bank 2020). Some of the areas in the CERP that the JPAC could consider for further review are listed in Table 3.

Table 3. Suggested areas for the JPAC to consider in targeted oversight of the CERP

Efficiency of essential spending			
	Provision number and content	Rationale for inclusion	Key questions
4.1.2 (all)	<p>(a) Provide in-kind food transfers to vulnerable households and at-risk populations</p> <p>(b) Provide emergency rations through community-based food banks and associations</p> <p>(c) Top-up benefits for MCCT and social pension beneficiaries (2–3 months) and consider reducing the age limit for the social pension</p> <p>(d) Cash transfers (to start with an appropriate amount) to the most vulnerable and affected households, including internally displaced persons in the most vulnerable areas (through mobile financial services transfers)</p>	Key elements of the CERP for vulnerable populations; potential major sources of corruption	<ul style="list-style-type: none"> • What needs assessments were conducted for (a) and (b) to establish scale of need? • What procurement methods were used to obtain food products for (a) and (b)? • Were any standard financial or procurement rules not followed due to the emergency situation? • What protections were undertaken to prevent waste or fraud? • How many households/people received food transfers from (a)? At what cost? How quickly? • How were the ‘most vulnerable’ households identified for cash transfers?

Source: Author’s analysis, based on the CERP

Table 4. Suggested areas for the JPAC to consider in targeted oversight of the CERP

Loans/subsidies to business			
	Provision number and content	Rationale for inclusion	Key questions
2.1.1 (a)	Provide MMK 100 billion on one-year working capital loans at 1 per cent interest rate per annum to increase the working capital of affected micro-, small- and medium-sized enterprises, with a focus on such enterprises in the cut-make-pack (garment) and hotel/tourism sectors	A lack of clear criteria or means testing can create scope for favouritism, maladministration and inefficiency	<ul style="list-style-type: none"> • What was the economic benefit of these loans as measured in businesses or jobs preserved? • What criteria or means testing were put in place to assess whether a business should receive a loan? • Does analysis of the loans suggest that capital was fairly distributed? • What steps have been taken to ensure repayment? • What happens to firms that cannot repay the money?
2.1.1 (b)	(b) Ensure that MFIs have full access to low cost funding	Significant amount of money and lack of criteria raise questions about efficiency	<ul style="list-style-type: none"> • Was a fund size of MMK 200 billion to 500 billion sufficient? • What safeguards were put in place to ensure that the large amount of funds was used properly?
2.1.4 (a)	Exemptions for three to six months from lease fees charged to affected firms that are leasing state-owned factories for manufacturing, have made progress in their line of business, and have made regular payments in the past three months	A lack of clear criteria or means testing creates scope for favouritism and could undermine efficiency	<ul style="list-style-type: none"> • Are firms leasing state-owned factories (the target group) identified as an important target? • How did the administrative costs of this subsidy compare to the costs of loan administration?

Table 4. Suggested areas for the JPAC to consider in targeted oversight of the CERP (cont.)

	Provision number and content	Rationale for inclusion	Key questions
2.1.4 (a) (cont.)			<ul style="list-style-type: none"> • Could the revenue lost from this subsidy have been used more efficiently if targeted at other businesses?
2.4.1 (a)	Establish an MMK 100 billion fund for designated commercial banks to promote trade financing of any products	Disruptions in global trade raise questions about the efficiency of trade finance in mitigating economic damage from the global pandemic	<ul style="list-style-type: none"> • What criteria are used to determine which businesses can access these funds? • Would better targeting of this fund have more efficiently addressed the economic consequences of COVID-19 (e.g., by targeting labour-intensive businesses)? • Is trade financing an effective use of limited resources, given the many other challenges facing global trade at present?
2.1.7 (b)	Cash or lending support to smallholder farmers who have lost sales revenue or remittance income to support input purchases in time for monsoon planting	Lack of means testing and targeting opens up scope for inefficient spending	<ul style="list-style-type: none"> • What is the total amount of resources available? • What is the government's strategy for effectively spending these funds? • What measures could improve the targeting of in-need farmers?

Source: Author's analysis, based on the CERP

Table 5. Suggested areas for the JPAC to consider in targeted oversight of the CERP

Procurement spending and procedures			
	Provision number and content	Rationale for inclusion	Key questions
6.1.2 (a)	Urgently import from well-known suppliers with no negative track record the required medical-related products for COVID-19 prevention, control and treatment, including but not limited to masks, PPE, drugs, ventilators, Intensive Care equipment and cardiovascular support tools, without going through a lengthy procurement process	Changes in procurement procedures create opportunities for inefficient or corrupt spending	<ul style="list-style-type: none"> • What was the simplified procurement procedure? • How did this procedure deviate from the procedure outlined in President's Office Directive 01/2017? • Could this procedure be standardized for all emergency situations? • What safeguards were put in place to ensure the integrity of expedited procurement? • How did the costs of COVID-19 procurement compare to previous procurements in Myanmar or the procurement of identical goods in other countries?

Source: Author's analysis, based on the CERP

Table 6. Suggested areas for the JPAC to consider in targeted oversight of the CERP

Government guarantees			
	Provision number and content	Rationale for inclusion	Key questions
2.1.2 (a)	Government guarantees 50 per cent of any new loans made by banks to Myanmar enterprises (with a turnover below MMK 1 billion) for working capital, that are not beneficiaries of Action Plan 2.1.1., conditional on the maintenance or rehire of staff employed as of 1 February 2020	High risk of political influence; efficiency and market effects uncertain	<ul style="list-style-type: none"> • Do government guarantees create any moral hazard? • Do government guarantees help banks reach target beneficiaries, or do they only benefit connected firms? • What evidence is there that the guarantees have helped drive lending?
2.1.2 (b)	Extend government guarantees to existing or new firms in selected high growth sectors of the economy but whose progress is judged to have been affected by COVID-19 and its effects	High risk of political influence; efficiency and market effects uncertain	<ul style="list-style-type: none"> • How were 'high growth' sectors selected? • What types of guarantees were extended? • What evidence is there that the guarantees helped drive growth or recovery?

Source: Author's analysis, based on the CERP

3.4. The control and audit stage

Once implementation is complete, the JPAC could continue to scrutinize emergency response spending, with a focus on structural issues and recommendations for improvement in time for the next emergency response. In the context of the additional spending from the CERP, it is critically important that the JPAC not just return to business as usual or spend only limited time on reviewing the CERP. A thorough review is merited. Ideally, the review should produce forward-looking recommendations about how to improve the next emergency response.

Box 7. Key questions for the JPAC after CERP implementation

1. How can parliament have a greater role in shaping emergency spending without unnecessarily delaying the response?
2. How can budget reallocation mechanisms function more quickly while still ensuring parliamentary oversight?
3. What emergency preparedness can be undertaken (e.g. development of emergency procurement procedures) to position Myanmar to be able to react better to the next crisis?

Additional ex post scrutiny will require more resources, which the JPAC could request. The literature on PACs notes that it is vital for parliaments to ensure that ‘their PACs are sufficiently well resourced’ (Wehner 2002). This is especially true after an emergency response, when a combination of higher spending and reduced ex ante controls creates a notably greater need for additional ex-post scrutiny. The JPAC could request additional human resources, including staff, to assist with its inquiries. The JPAC could also consider temporarily asking for additional parliamentarians to join the committee to assist with its greater workload. This step is being adopted in a number of other countries. The JPAC could request additional funds to support a greater number of field investigations. Because of the close relationship with other parts of government, the JPAC could request increased funding for the other parts of government with oversight functions, most notably the Auditor General, to ensure that they can provide the proper level of assistance to the JPAC.

The JPAC could continue to review the performance of government departments after the crisis. Specifically, it could investigate their compliance with their own internal financial rules. It could also review whether they have adopted and followed the recommendations made by the Union Auditor General and the JPAC in recent years.

The inquiry into high-priority issues could continue after the emergency response has concluded to ensure efficiency and accountability. In the context of the CERP, this could mean inquiries into business lending. While this line of inquiry could begin while the CERP is still being implemented, it might be

Once implementation is complete, the JPAC could continue to scrutinize emergency response spending, with a focus on structural issues and recommendations for improvement during the next emergency response.

desirable for it to wait until the JPAC is able to thoroughly assess efficiency and make recommendations on reducing barriers to participation or on favouritism (or its appearance). Programmes targeted at the private sector are among the most likely to attract the attention of parliamentarians and the public, due to the opportunities for favouritism. The JPAC could review and publish a report on business lending. This could include reviewing and making recommendations on questions such as:

1. How were businesses selected for participation in the programme?
2. Did the participation requirements disadvantage micro- and small enterprises, women-owned enterprises or other groups of enterprises?
3. How can emergency business lending be carried out more transparently in future?
4. What was the measurable economic result of these business loans?
5. How can business lending programmes improve targeting to ensure that government loans do not create market distortions?¹

The JPAC could make recommendations on how to maximize revenue recovery from the loan programmes in the emergency response. The CERP contains several loan programmes, most notably for business. The failure of businesses to repay these loans represents a significant potential cost to the government. If businesses become insolvent, the government will have few avenues for recovering the lost funds, and the avenues they do have are likely to be time-consuming and costly. JPAC could make recommendations on how to maximize the rate of loan repayment, while also ensuring that these efforts do not undermine the overall goal of economic recovery.

After the emergency situation has subsided, the JPAC could make use of its inspection authority to investigate emergency spending. For the CERP, this would probably be possible only after the COVID-19 health crisis has ended. JPAC members could also undertake field visits, which would focus on areas such as procurement. They could, for example, visually inspect the goods and services procured and visit the ministries that oversaw the procurement, as well as the businesses that received loans.

1. For example, they could ensure that large businesses are given government-supported bank loans at the same interest rate as micro-enterprises receive government-supported MFI loans.

4. Conclusions and future actions: JPAC oversight of the next emergency

Emergency situations place unique demands on regular budgeting, spending and oversight processes, and PACs have a vital role to play in their oversight. Emergency responses are characterized by urgency and the need for an immediate response, and thus rarely fit within established timeframes for budgeting, procurement and other processes. They exacerbate the risks of corruption and are characterized by particular challenges linked to targeting those in need of assistance while limiting waste and excess spending. International examples show how PACs often modify their normal approaches to oversight during crisis responses. They generally play a role in the formal parliamentary approval of emergency spending. They also regularly focus their ex post oversight on emergency spending that takes place outside of normal procedures.

International examples provide some useful guidance for Myanmar's JPAC, which is mandated to ensure that emergency responses such as the CERP are administered in a transparent, accountable and efficient way. The JPAC has a range of tools and powers that it can utilize in pursuit of these goals. During an approval process, Myanmar's Parliament may be called on to debate and scrutinize the government's proposed changes to spending and revenue raising, such as in a supplementary budget. While it should be careful not to delay the response, robust oversight at this stage can ensure that emergency response correctly addresses the needs of citizens. During implementation, JPAC oversight would benefit from an initial focus on the efficiency of spending that targets immediate needs to ensure the health and well-being of citizens. Later on in implementation, the focus could be shifted to other parts of the emergency response, including areas where recovery spending is ongoing, in the hope of improving spending quality. After spending is completed, the JPAC can focus on ex post scrutiny, such as structural issues and recommendations for improvement during future emergency responses. An emphasis should be placed on high-priority items and large areas of spending, while some degree of focus on the recovery of misused funds would also be beneficial.

The COVID-19 pandemic will present major challenges for Myanmar but the CERP provides an excellent opportunity for Myanmar's JPAC to build its long-term capacity to oversee crisis responses. After the crisis has passed, the JPAC can

review its performance and develop a strategy for oversight of future emergency response. The JPAC could consider producing a special ‘lessons learned’ report about the CERP. This report might cover the challenges faced and lessons learned in such a response. It could also include a detailed financial overview of spending and changes to revenue raised because of the CERP. It might also highlight key examples of waste, abuse and fraud, and the primary reasons why these cases occurred. There could also be contextual details and a list of challenges faced. Finally, it could include findings on the JPAC’s oversight capacity and how this can be developed to ensure more effective oversight in future.

One important question will be how to improve parliamentary involvement at the outset of an emergency response. Involving Myanmar’s Parliament in a more detailed way during the approval stage of the budget could help better connect emergency spending to parliamentary oversight goals and ultimately to the demands of the population. It could also improve the overall quality of emergency response, and has the potential to reduce waste and mistargeting. It would also be a clear opportunity for Parliament to place limitations on the duration of executive spending powers in emergency situations. Similarly, it would give Parliament a chance to outline clear timelines to be met by the executive branch on providing revised budgets and revenue impact assessments to the Parliament.

Based on the lessons learned from the emergency response, the JPAC could make recommendations on the development of future emergency response procedures. Most importantly, an emergency procurement procedure with clear protections could be developed and approved by Parliament. It can then be activated during the next emergency situation or pandemic. The procedure could include specific reporting requirements to the Auditor General and the JPAC.

Finally, the JPAC could develop a plan for its internal response to emergencies. This could be a ‘surge’ plan for a temporary increase in the capacity of the JPAC during emergencies. The plan may cover additional staff, as well as the resources needed for additional meetings and inspections. It could also include seconding technical experts from the Auditor General or other departments. Discussions between these departments and the JPAC would be needed in advance to ensure that such secondments do not place an undue burden on these actors as they implement their responsibilities in an emergency. This could be complemented by a long-term capacity development programme to enable the JPAC to further develop its own capacity for analysis and inquiry. This would better equip the committee as it seeks to provide oversight of future emergency responses.

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