

Republic of the Union of Myanmar
Ministry of Planning, Finance and Industry

Myanmar Modernization of Public Financial Management Project II
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Draft
Stakeholder Engagement Strategy

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1. Introduction & Project Description

1.1 Background

Myanmar has undertaken on major fiscal and public financial management reforms to support its ambitious socio-economic development plans for the country, but it still faces constraints that hinder its investment and growth potential, in the form of low revenue collection, under and miss-targeted spending, persistent fiscal risks, and low fiscal transparency and public participation. Myanmar needs significant public infrastructure investment to address critical infrastructure gaps that are holding back private investment and General government spending is still small relative to public service and infrastructure needs.¹ The COVID-19 outbreak has put a strain on public financial management systems and fiscal stability, thus necessitating a stronger focus on key areas of reform. A second wave of reforms is needed to sustain growth by *collecting more revenue* to expand the budget envelope, *spending better* to fund priorities, and *managing risks* from direct and contingent liabilities, as part of an integrated, macro-fiscal and public finance strategy.

1.2 Project Description

In response, the World Bank is supporting the Republic of the Union of Myanmar, and specifically the Ministry of Planning, Finance and Industry (MOPFI) to implement the Myanmar Modernization of Public Financial Management Project II (the Project). The project development of objective is to strengthen the fiscal stability, transparency and efficiency of core public financial management functions and priority public services. This objective will be met by achieving the following results:

- Increased tax collection from large and medium taxpayers;
- Improved execution of the capital budgets in health and education;
- Increased public access to procurement information (bidding documents and contract awards) in MOPFI, health and education;

¹ World Bank (2017). "Myanmar Public Expenditure Review: Fiscal Space for Economic Growth".

- Improved budget flexibility through modern virement rules and contingency financing; and
- Increased timeliness, transparency and accountability of financial accounting and reporting

More specifically, the project components and the activities that will be funded under each component can be summarized below:

Component 1. Collecting more and spending better

This component contributes to the Project Development Objectives (PDO) to support fiscal resilience by providing financing, technical assistance and capacity building to enable the government to collect more revenues and spend better, by allocating resources more optimally and in closer alignment with the MSDP and COVID economic relief plan.

Focus area 1.1. Modernizing Tax Policy and Administration

This focus area aims to improve the collection of revenues by supporting the modernization of the tax policy framework, continued modernization of tax administration through the development and roll-out of the Integrated Tax Administrative System (ITAS), and strengthened enforcement (tax audit program) and voluntary compliance (citizen engagement and outreach).

Focus area 1.2. Improving Budget, Public Investment Management and Transparency

This focus area aims to support Myanmar to modernize its budget management, enabling it to be more agile and responsive to crisis, and to improve the allocative and operational efficiency of its capital spending.

Component 2. Improved budget execution and risk management

This component contributes to the PDO by supporting the strengthening of critical public financial management functions and systems to improve business continuity in times of crisis, fiscal risk management and operational efficiency of expenditures, including in key public services like health and education.

Focus area 2.1: Strengthening treasury payment systems and procurement

This focus area provides financing and technical assistance to (i) modernize core treasury functions through the implementation of the MOPFI ICT strategy and the roll out of the Core Banking System (CBS), (ii) improve transparency, competition and operational efficiency in procurement through the implementation of the new procurement law, (iii) and better manage fiscal risks. It will notably support the roll-out of CBS, purchased under MPFMP) to the main 86 MEB branches across the country and the launch of online banking for the government.

Focus area 2.2. Managing Pension Liabilities

The project support's the government's modernization of its pension system to better manage these growing liabilities and improve services to pensioners post COVID.

Component 3. Strengthening external oversight and transparency

This component contributes to the PDO and the intended results by providing financing, technical assistance and capacity building to strengthen transparency, accountability and participation.

Focus area 3.1. Modernizing External Audit

The project supports the modernization of external audit to strengthen Myanmar's nascent structures for external oversight and accountability, building on the support to OAG under MPFMP.

Focus area 3.2. Enhancing Parliamentary Oversight and Citizen Engagement

This focus area aims to support continued modernization of the parliamentary oversight and strengthening citizen's engagement.

Component 4. Project Management

This component will cover the operating costs and support the Public Financial Management Executive Reform Team, and will also support project monitoring and evaluation and communication activities. It will also support public financial management training in health and education sectors, and for women and minorities.

1.3 Issues of Interest to Stakeholders

Issues of interest to stakeholders under the Project can be grouped in three main categories:

Switching from paper-based systems to online systems, for tax registration and payments, and for pension payments.

The project will support the roll-out of information technology (IT) systems for tax registration and payments, and for pension payments. These changes will largely have positive impacts for taxpayers or pensioners, who do not have to show up in person to tax offices or banks to make payments or receive payments. Especially for pensioners, during the COVID pandemic, this should decrease their probability of virus transmission by allowing them to avoid crowded places to receive their pensions every month. Instead, after the roll out of the IT systems, taxpayers and pensioners will be able to make transactions online, increasing clarity and efficiency.

The taxpayers targeted by the project at this time are large and medium taxpayers, who are largely private firms. As tax collection and tax paying become more universal over time however, the IT system would be used by a broader set of taxpayers as well.

For the pension system, relevant stakeholders are existing pensioners and future pensioners. These groups will have different levels of internet literacy, internet access and user confidence in IT systems. Therefore, for the IT systems to be used broadly and accessibly, a communication campaign will be needed to introduce the changes, improve internet literacy, and receive feedback on user concerns over access and user friendliness. An identification and analysis of groups that have barriers to access will be part of this SES, as well as tailored ways to reach out to such groups under the communication campaign.

A new pension policy for civil servants entering public service.

Under the Project, new regulations or policies may be recommended or adopted for new civil servants coming into the public sector or current civil servants under 10 years of service. These reforms may have differentiated impacts on different groups coming into civil service. Proposals on this new policy will consider the distributional impact of such a policy and ensure that consultation is held on the policy to seek feedback from different groups before the policy is adopted.

Improved transparency, oversight and accountability of existing procurement and parliamentary financial oversight.

The Project will support systematic improvements for increased transparency and accountability of how the government manages its spending through parliamentary financial oversight and procurements. Focus area 1.2 supports improved public investment management in the health and education sectors; focus area 2.1 supports improved implementation of procurement law; focus area 3.1 supports improved audits; and focus area 3.2 support improved legislative scrutiny of budgets and financial oversight. Interested and affected stakeholder groups include the citizens of Myanmar as indirect beneficiaries who stand to gain from the above-mentioned reforms and project objectives of increased participation, greater transparency, and accountability of the government.

For stakeholders to participate in oversight and benefit from increased transparency and accountability, the Project includes various activities such as the development of a public participation website for parliamentary financial oversight under focus area 3.2 and public financial management training in the health and education sectors and for women and ethnic minorities under component 4. These activities, as well as the stakeholder engagement activities envisaged in this Stakeholder Engagement Strategy (SES), are necessary for Myanmar citizens and interested stakeholders to be able to understand complex information on parliamentary financial oversight and procurement in an accessible and simplified manner, to provide channels for feedback and hold the government accountable.

If such activities described in the SES are not implemented, there will be political and social risks related to the potential for and/or perception of certain groups (e.g. women and certain ethnic groups) to be disproportionately affected by roll out of IT systems, or new civil servant pension policies, or not benefitting from improved budgeting and public investment management. These could arise from lack of knowledge on the new systems, not understanding the improved budgeting and public investment spending benefits, or not having the evidence to support transparency. The SES is in place to ensure that engagement with key stakeholders, including beneficiaries, is an integral part of the project design and is done in a culturally appropriate and inclusive manner.

2. Objectives of the Stakeholder Engagement Strategy

MOPFI recognizes the need to inform and consult the public on public financial management practices and reforms to enhance its effectiveness in carrying out its mandate for transparent and accountable public financial management. Accordingly, MOPFI has designed the SES with the following objectives:

- i. provide citizens and interested stakeholders information about new tax and pension IT systems, proposed new pension policies for new civil servants, budget allocation and procurement law, in a simplified, accessible and culturally appropriate manner;

- ii. consult relevant stakeholders before new pension policies for new civil servants and current civil servants under 10 years of services are enacted;
- iii. facilitate active stakeholder participation where possible, notably in budget oversight by JPAC and large tenders and contract awards², through access to simplified information and establishment of multiple channels for awareness raising, training and engagement;
- iv. develop partnerships with agencies, associations, private sector and civil society to enhance the stakeholder engagement process for targeted audiences;
- v. provide appropriate IT infrastructure and employ cost-effective means of disseminating information and collecting feedback; and
- vi. develop monitoring measures for the SES.

3. Brief Summary of Previous Stakeholder Engagement Activities

Under the first Public Financial Management Project, which MOPFI has been implementing since 2014, basic information on budget planning and allocation processes were shared with the public through press briefings to the media, television segments, newspaper articles, and the MOPFI and Joint Public Accounts Committee (JPAC) websites and Facebook pages. MOPFI also organized large stakeholder events and meetings with taxpayers annually to discuss activities and answer questions.

During preparation of the Project, a draft SES was disclosed on the MOPFI website on January 14, 2021 at the follow link: www.mopfi.gov.mm/mm . Consultation meetings were conducted virtually during January 28, 2021. Participants were representatives from MOPFI, the Office of the Auditor General and the Joint Public Accounts Committee, [others who will be invited]. These consultations were held on project design and activities, the SES and the Environmental and Social Commitment Plan (ESCP), which details MOPFI commitments to meet World Bank environmental and social standards throughout project implementation. Consultations were undertaken in Myanmar and

² One of the monitoring indicators for the Project is “at least 80% of large tenders and contract awards are published on the MOPFI website.”

English. Updated versions of the SES and the ESCP will be disclosed on the same MOPFI website and on the World Bank Group website during project implementation.

The issues brought up by stakeholders during these consultations are summarized below:

[summary after consultations]

4. Stakeholder Identification

Project stakeholders are defined as individuals, groups or other entities who:

- are impacted or likely to be impacted directly or indirectly, positively or adversely, by the Project (also known as ‘affected parties’); and
- may have an interest in the Project (‘interested parties’). They include individuals or groups whose interests may be affected by the Project and who have the potential to influence the Project outcomes in any way.

Cooperation and negotiation with the stakeholders throughout the Project often also requires the identification of persons within the groups who act as legitimate representatives of their respective stakeholder group, such as the individuals or civil society who have been entrusted by their fellow group members with advocating the groups’ interests in the process of engagement with the Project.

For the purposes of effective and tailored engagement, it is also important identify among the stakeholder vulnerable groups, who are persons who may be disproportionately impacted or further disadvantaged by the Project as compared with any other groups due to their vulnerable status, and that may require special engagement efforts to ensure inclusion and participation.

Affected parties for this Project broadly include all citizens of Myanmar who will be impacted by and/or benefit from improved tax collection and improved delivery of public services, especially in the health and education sectors. As the project proceeds, improvements in tax collection and budget allocation should translate into greater

availability of funds for more efficient financing of core economic and social to citizens. Improved data availability will allow for more policy analysis to support more strategic and transparent use of public funds.

More specifically, affected parties include:

- Any persons and public or private sector companies who currently have tax obligations, who may use the new IT systems for tax registration and payments;
- Any persons who are current pensioners or persons who will become pensioners in the near future, who may use the new IT systems to collect their pension payments;
- Future civil servants and current civil servants under 10 years of services, who will be affected by new pension policy for new entrants to public service;
- Government branches, agencies and ministries (including but not limited to the Ministry of Planning, Finance and Industry, the Office of the Auditor General, the Joint Public Accounts Committee, the Union Civil Service Board, the e-government Implementation Committee, the Ministry of Health and Sports, and the Ministry of Education), as well as state/regional governments and relevant parliamentary committees; and
- Any other groups targeted for awareness raising, training and capacity building by the project, including public officials, ethnic minorities and women.

Other interested parties for this Project include the media, development partners and civil society organization working on social accountability and budget transparency, and ethnic civil society organizations concerned with public financial management as part of the peace process in Myanmar.

Disadvantaged and vulnerable groups for the Project include groups who may be impacted negatively and/or disproportionately by Project activities), groups who may have disproportionate difficulty in accessing Project benefits (such as IT systems or

information or training on budget processes), and groups who may have difficulty participating in stakeholder engagement activities in general (such as citizen feedback or grievance mechanisms).

More specifically, disadvantaged and vulnerable parties include, but are not limited to:

- Persons whose primary language is not Myanmar or who do not read Myanmar, since a majority of public financial management information will be in the form of written material in the Myanmar language;
- Persons whose access to or familiarity with the internet is limited, since online resources may be the easiest forum to obtain information about public financial management, register for tax payments or receive pensions;
- Civil society based in state/regional capitals outside Yangon and Naypyidaw, since engagement with civil society organizations takes place more frequently and consistently in Yangon and Naypyidaw;
- Women, since public financial management, budget allocation and procurement fields are more often seen as the purview of men
- Persons living in conflict-affected areas, since delivery of improved public services from increased tax collection is less likely to benefit them
- Persons living in remote areas, since access and transportation to physical consultation or awareness raising events may be limited for them

5. Stakeholder Engagement Program

5.1 Basic Principles

The stakeholder engagement program will be based on the following principles:

- **Informed Participation:** Information on relevant issues will be provided and widely disseminated among all stakeholders in a language and manner accessible to different stakeholders.

- **Tailored Dissemination of Information and Feedback Mechanisms:** Information will be disseminated through diverse channels and in diverse formats tailored to different groups of stakeholders. Similarly, mechanisms and opportunities for seeking feedback and input from stakeholders will be diverse and tailored to different groups.
- **Inclusiveness:** Stakeholder identification will be undertaken for differing reforms and budget processes to tailor approaches and build relationships. MOPFI will pay attention to stakeholders' needs in selecting engagement methods. Special attention will be given to disadvantaged and vulnerable groups identified above.
- **Continuity through Project Implementation:** The SES activities and principles will be integrated to all relevant activities throughout the Project.

5.2 Strategy to Meet Objectives

Using the SES objectives identified and the above principles as a guide, this document contains the strategy to be pursued by the MOPFI to promote public awareness and engage with stakeholders on tax and pension reform, budget allocation and procurement processes. The strategy is outlined below. The suggested timing for activities falls into three categories, from Project Effectiveness: Within 6 months, within 2 years, within 5 years.

Objective I. Provide citizens and interested stakeholders information about new tax and pension IT systems, proposed new pension policies for new civil servants and current civil servants under 10 years of service, parliamentary financial oversight and procurement law, in a simplified, accessible and culturally appropriate manner.

Within 6 months

- On rolling out IT systems for tax payments and pension payments, start an information campaign early to introduce the systems and changes, and the

potential benefits to users. MOPFI should formulate communication / talking points for different groups of stakeholders, such as registered taxpayers, existing pensioners public and private sector companies, media, civil society organizations. The communication points should come in sets, with tiers of complexity and information, and should be presented differently for different mediums, such as basic timeline, charts and cartoons with visuals for websites and leaflets, more detailed information for civil society and media etc. All of these materials should be posted on the MOPFI website and Facebook page.

- The information campaign plan should incorporate how often different stakeholders will be updated on the new IT systems. Information disseminated and any communication made online or via television, press releases or radio should include, where people can go to get more information, ask questions, receive basic internet literacy training, receive training on using the IT systems, and provide feedback (see the Feedback Provision and Grievance Redress sections below). MOPFI should also try to identify mechanisms to directly communicate with registered taxpayers and existing pensioners through an e-mail newsletter or other forum, and offer opportunities for training on internet literacy and the use of the IT systems. If there are any existing associations representing these groups, information should be provided to them directly in writing and by invitation for conversations.

Within 2 years

- Similarly, for parliamentary financial oversight over sight and procurement transparency, JPAC and MOPFI, respectively, should plan for a dedicated information campaign on processes for parliamentary financial oversight and procurement, activities envisaged to increase transparency and accountability, entry points for different stakeholders to provide feedback, and how such feedback will be taken into consideration. As parliamentary financial oversight and procurement are both ongoing and complex, their plan should include different information packages tailored to different stakeholders and clear communication on how often new information will be disseminated. MOPFI, as

well as JPAC, should employ a communications specialist to ensure that simplified and accessible messaging is available on their website, Facebook pages, leaflets, newspaper briefings (through more visual methods of communicating information) and on television, Facebook videos and radio (in the form of skits, dialogue, information segments). Especially the television, radio and Facebook video segments should be considered in the major 2-3 ethnic languages, as well as Myanmar language. Such materials, especially posted on Facebook, should be small in size, so that they are easily viewed or forwarded by people with limited internet.

- New IT systems for tax payment and pension collection and contribution should include frequently asked questions based on implementation and feedback, including translated versions in key ethnic languages. Websites should also include basic training modules for users.
- Once initial proposals for the new pension policy for civil servants are available, disclose proposed new policies on relevant government websites and any websites where those applying for government positions would use.
- JPAC's public participation website for parliamentary financial oversight should be up and actively running, with the objective to center information dissemination and online engagement through this website. Information packages for updates should still be disseminated through different forums, but should always refer to the website as a source of more information. Based on feedback received on different information packages and dissemination methods, the information campaign should switch to using the more effective methods of dissemination for different groups and have Frequently Asked Questions & Answers readily available for different groups, both online and in television/radio/Facebook video programming formats.

Within 5 years

- Dissemination of standard information and updates should be mainstreamed and standardized. Based on different monitoring indicators and trainings delivered (see below under Objective III), more information about how the

reforms are being enacted and implemented, and how the efforts for increased transparency and accountability are progressing should be available and disseminated, including translated version in key ethnic languages.

Objective II. Consult relevant stakeholders before new pension policies for new civil servants and current civil servants under 10 years of service are enacted.

Within 6 months

- For technical groups who may be interested in new pension policies for new civil servants, such as civil society organizations, development partners or associations, who have expertise in the substantive details of policies to be proposed, MOPFI may want to establish a working group to regularly provide information and seek inputs. MOPFI may also want establish a small working group from selected new civil servants and university students to seek an understanding of their understandings of pension entitlements, whether changes in policies would impact any choices they may make about joining the public sector.

Within 2 years

- Once a proposal for a new pension policy for new civil servants is available, MOPFI should hold small consultation meetings or working group sessions with potentially interested stakeholders to discuss, proposed changes, groups that will be affected, the ways that different groups of civil servants may be affected, and the process and timeline for adopting the policy. While identifying interested stakeholders for these consultation meetings, MOPFI should ensure that the stakeholders are diverse, inclusive and representative of those who will be affected by the new policy.

- These engagement efforts and summary of feedback and minutes of meetings should be documented and disseminated on the MOPFI website. MOPFI should review and incorporate relevant feedback into final proposed policies, and provide information back to stakeholders on why some feedback cannot be incorporated.

Objective III. Facilitate active stakeholder participation where possible, notably in parliamentary financial oversight by JPAC and large tenders and contract awards, through access to simplified information and establishment of multiple channels for awareness raising, training and engagement.

Within 6 months

- JPAC will identify resources needed to continuously publish key budget documents on the JPAC public participation website for parliamentary financial oversight. This may require consideration of IT needs, staffing and coordination needs, content needs and information campaign needs to ensure the website will have relevant and accessible information for different groups of stakeholders, and attendant budget needs.
- MOPFI will identify the target audience, key objectives and messages, and target numbers for its public financial management trainings under component 4 of the Project. Currently, these are listed as those working in the health and education sectors, as well as ethnic minorities and women. Depending on the objectives of the training and the training programming over time, additional groups may need to be added as target audiences and smaller sub-groups may be identified for targeted trainings. MOPFI should draft a training plan, bearing in mind different content needs for different audiences, compatibility of training with messages in the information campaign, needs for training a cadre of trainers that can deliver the sessions to different stakeholders in different ethnic languages, target number of trainees to be reached over time, and measures to assess the effectiveness of training programs. MOPFI should plan for a realistic budget for

the training program, and utilize any partnerships it develops (see below, Objective IV) to help with costing. Training programs should specifically highlight how trained stakeholders can provide feedback and participate in budget and procurement processes, with what resources and at what times.

Within 2 years

- JPAC will ensure that there is sufficient IT and human resources for timely dissemination of key documents on the public participation website for parliamentary financial oversight, allowing fiscal transparency and stakeholder engagement.
- MOPFI should assess its training plan to date and revise training plans as needed, based on needs and feedback, and effectiveness of the training programs on public participation in budget and procurement processes.
- JPAC and MOPFI, having identified partners and targeted stakeholders for public participation in parliamentary financial oversight processes and procurement, respectively, should organize and participate in different forums for dialogue and stakeholder engagement on a regular basis.

Objective IV. Develop partnerships with agencies, associations, private sector and civil society to enhance the stakeholder engagement process for targeted audiences.

Within 6 months

- MOPFI will identify partners that will help implement and promote the SES. These partners can be from civil society, media, public or private sector, trade/industry/sector association or citizen/community budget monitoring initiatives. To the extent possible, partners outside Yangon and Naypyidaw should also be included to ensure representation across the country, inclusion

from states/regions/ethnic minorities, and to extend stakeholder engagement across the country.

- MOPFI will meet with different partners to discuss and agree on how to best disseminate information, provide internet literacy training and seek feedback from constituents of such organizations. MOPFI and partners should agree on modality and frequency of engagement between MOPFI and partners, and partners and the stakeholders they represent on how to regularly engage.

Within 2 years

- Partners should be regularly involved in stakeholder engagement and training activities, reporting to MOPFI on feedback from their stakeholders and their activities. MOPFI and partners should be meeting on an agreed upon basis to discuss new developments, new needs for dissemination of information or consultations.
- MOPFI should regularly invite partners to events hosted on relevant topics. Partnership efforts should be documented, outlining areas of cooperation and terms and conditions, to allow measurement of results of partnerships and the programs to be implemented.

Within 5 years

- MOPFI reviews and evaluates partnership arrangements. MOPFI may decide that some partnerships have fulfilled their purposed and are no longer necessary, or may identify new partners that cover previously not covered stakeholders.

Objective V. Provide appropriate IT infrastructure and employ cost-effective means of disseminating information and collecting feedback.

Within 6 months

- MOPFI will ensure that all information on its website and Facebook page are up to date and include the different information packages and messaging described under Object I above. To be perceived as efficient and capable to respond promptly to citizen feedback and questions, MOPFI needs to have the appropriate IT infrastructure for its website, Facebook page and phone line. In addition, MOPFI's communication specialist for the Project will be the designated Feedback and Grievance Focal Point to handle feedback and grievances in person, via phone, mail or online.
- The new IT systems for tax and pension systems should have easily accessible frequently asked questions sections, including translated version in key ethnic languages, and short training modules on how to use the systems, and a hotline for providing feedback and asking questions.
- The Feedback and Grievance Focal Point will train MOPFI staff to ensure that everyone understands the feedback and grievance mechanisms that exist, and can properly respond to feedback or grievances as needed (by referring to relevant persons or departments, documenting and personally resolving etc.).
- Since information campaigns can be costly, MOPFI should employ the following strategies to minimize costs: Maximize use of "media at no cost strategies" to gain media coverage through press releases, guest appearances on television and radio; produce a series of accessible video segments to post on its website and on Facebook, and screen at government buildings, events, airports; work with partner institutions to disseminate information, engage with stakeholders, and attend relevant events.

Within 2 years

- JPAC will ensure that the public participation website for parliamentary financial oversight is up and running, with sufficient IT and human resources for timely dissemination of information and effective stakeholder engagement.
- Training modules and language for tax and pension IT systems should be revised and standardized; websites and systems should be updated based on user feedback and frequently asked questions.
- Based on feedback to the Feedback and Grievance Mechanism, MOPFI should consider whether a full-time staff is needed to manage the workload. Review existing procedures and develop guidelines as needed to turn around time for response to feedback and grievances.
- Evaluate cost-effectiveness of different forms of information dissemination and stakeholder engagement based on cost, number of stakeholders reached and quality of engagement in order to adjust SES. Develop guidelines on what types of information dissemination should be used for different MOPFI objectives.

Objective VI. Develop monitoring measures for the SES.

Within 6 months

- MOPFI will measure the impact of its communications campaign by getting feedback from participants of seminars, meetings/conferences presentations of information and delivery; conducting pre and post-test/evaluation of audience knowledge of the subject matter; monitoring feedback and complaints as communicated verbally or via email, letters, Facebook and website and other similar measures, as part of the project monitoring and evaluation system.

Within 2 years

- Above feedback mechanisms shall be used to evaluate materials used and allow appropriate adjustments to be made on the materials used, content, dissemination and consultation methods.
- Findings from feedback mechanism and other monitoring measures will be disseminated as part of the regular information dissemination.
- MOPFI will undertake a basic targeted phone survey on public awareness to measure the user friendliness and efficiency of rolled out tax and pension IT systems, and understanding and awareness on budget allocation and procurement processes. The results of the survey shall also be used to revise its SES to include a more targeted approach in disseminating information, such as by identifying areas and clients that have not been reached by the campaigns, or which show low level of understanding; and evaluate materials used in the course of the campaign, in terms of understandability and relevance and make appropriate adjustments.

Summary of Methods of Engagement for Information Dissemination and Stakeholder Engagement

Method of Engagement	Target Audience	Objective
<ul style="list-style-type: none"> - Press releases, media campaign - MOPFI Website and Facebook page - Television information segments - Radio information segments - Brochures, FAQs - Public participation website for parliamentary financial oversight 	<ul style="list-style-type: none"> - All citizens - Taxpayers / pensioners - Government ministries/officials - State/region governments - Parliamentarians - Civil Society - Development Partners - Private sector - Media 	Information dissemination at a broad level on new tax and pension IT systems, budget and procurement processes

	<ul style="list-style-type: none"> - Ethnic civil society organizations 	
<ul style="list-style-type: none"> - Facebook updates, with visuals, cartoons, animations - Video segments for Facebook <i>small size for phone viewing and forwarding</i> - Video segments for television - Radio dialogue and skits 	<ul style="list-style-type: none"> - All citizens - Persons whose primary language is not Myanmar - Persons with limited access to internet - Persons who are not fully literate 	Information dissemination at a simplified and accessible level, including in key ethnic languages on new tax and pension IT systems, budget and procurement processes
<ul style="list-style-type: none"> - Newsletters - E-mail groups - MOPFI website - Public participation website for parliamentary financial oversight 	<ul style="list-style-type: none"> - Taxpayers / pensioners - Government ministries/officials - State/region governments - Parliamentarians - Civil Society - Development Partners - Private sector - Ethnic civil society organizations 	Information dissemination at a technical level on new tax and pension IT systems, budget and procurement processes
<ul style="list-style-type: none"> - Formal meetings, conferences, events, seminars - Formal consultations <i>In Yangon, Naypyidaw, all state/region capitols</i> - Public participation website for parliamentary financial oversight 	<ul style="list-style-type: none"> - Government ministries/officials - State/region governments - Parliamentarians - Civil Society - Development Partners - Private sector - Media 	Consultation and engagement at a broad level, with government stakeholders and other organized stakeholders on budget and procurement processes

	<ul style="list-style-type: none"> - Ethnic civil society organizations 	
<ul style="list-style-type: none"> - Television and radio segments with call-in opportunities - SMS line to text in feedback - Phone line to take phone feedback - MOPFU website and Facebook page taking electronic feedback, providing address for paper feedback 	<ul style="list-style-type: none"> - All citizens - Persons whose primary language is not Myanmar - Persons with limited access to internet - Persons who are not fully literate 	<p>Consultation and engagement at a simplified and accessible level, including in key ethnic languages on budget and procurement processes</p>
<ul style="list-style-type: none"> - Small consultations - Focus group discussions - Public participation website for parliamentary financial oversight 	<ul style="list-style-type: none"> - Taxpayers / pensioners - Government ministries/officials - State/region governments - Parliamentarians - Civil Society - Development Partners - Private sector - Ethnic civil society organizations 	<p>Consultation and engagement at a technical level on budget and procurement processes</p>
<ul style="list-style-type: none"> - Tailored, targeted phone surveys 	<ul style="list-style-type: none"> - All citizens - Taxpayers / pensioners - Government ministries/officials - State/region governments²⁴ - Parliamentarians 	<p>After 2-5 years of reform, programming, information campaign and stakeholder engagement, for assessment and monitoring of efforts</p>

	<ul style="list-style-type: none"> - Civil Society - Development Partners - Private sector - Media - Ethnic civil society organizations 	
<ul style="list-style-type: none"> - Public Financial Management Training - Internet literacy training - Training on use of new tax and pension IT systems 	<ul style="list-style-type: none"> - Ethnic minorities - Women - Health and education sector workers 	Awareness raising and education on internet literacy, new tax and pension IT systems, budget and procurement processes
<ul style="list-style-type: none"> - Technical partnerships with agencies, associations, private sector, civil society 	<ul style="list-style-type: none"> - Government agencies - State/region governments - Trade, industry, sector associations - Civil Society - Development Partners - Private sector - Media - Ethnic civil society organizations - Citizen/Community Budget Monitoring Initiatives 	Information dissemination and stakeholder engagement at a broad level, at a technical level and at a simplified level on new tax and pension IT systems and user training,, budget and procurement processes

Concerns for engaging with disadvantaged and vulnerable groups.

New tax and pension IT systems, budget and procurement processes, and overall public financial management often involve complex technical discussions that are not easily accessible to the general public, and especially to those who systematically have difficulty accessing information.

As described in the strategy and summarized in the table above, MOPFI will do the following to reach out to and engage with disadvantaged and vulnerable groups:

- Prepare information and communication materials in simple language, with visuals, charts, videos, and dialogue as needed
- By surveys and monitoring arrangements, assess the efficacy of these materials for information dissemination to disadvantaged and vulnerable groups
- Ensure that key materials and videos are available in key ethnic languages
- Ensure that basic visual materials and videos are small in size, can be easily viewed online, on phones, on Facebook, forwarded on WhatsApp
- Use video and dialogue segments on television and radios for information dissemination and seeking feedback with call-in by viewers, in key ethnic languages
- Make available a phone line, a SMS line for feedback by phone
- Partner with citizen and community initiatives on budget monitoring, civil society and the media to help with information dissemination and stakeholder engagement
- For formal consultation meetings with civil society, ensure that those outside Yangon can participate

Key ethnic languages for translation will be selected with cooperation and guidance from the Ministry of Ethnic Affairs. MOPFI will make inquiries with the Ministry of Ethnic Affairs regarding key languages, potential translators and quality assurance processes.

6. Implementation Responsibilities and Resources

The main implementing entity for the Project is MOPFI, in coordination with The Ministry of Health and Sports, the Ministry of Education, the Office of the Auditor General and JPAC for certain components. MOPFI will be in charge of implementing the SES and conducting or coordinating information dissemination and stakeholder engagement activities. The SES will be a living document and will be updated as needed to reflect the agreed on implementing arrangements between MOPFI, the Office of the Auditor General and JAPC.

MOPFI will designate at least one senior staff member as a focal point to provide oversight and guidance for SES implementation. The SES outline the objectives, principles and overall strategy for information dissemination and stakeholder engagement. MOPFI will assign/retain a communications specialist within 30 days of Project effectiveness. The communications specialist will turn the strategy into a complete implementation plan within 6 months of project effectiveness, with a dedicated budget. The communications specialist will report to the senior MOPFI focal point. The communications specialist will also act as the Feedback and Grievance Focal Point under the Project.

Some of the awareness raising, stakeholder engagement and training activities are covered under different components and focus areas of the Project, and may be budgeted for under various technical assistance activities. The communications specialist will need to understand what is budgeted for the implementation plan activities under different components, and then budget for the rest of the activities under Component 4 of the Project under support to Project management in implementation and communication.

Indicative budget line items for estimating costs will include:

- Development of communication materials
- Printing of written materials
- Production of audio-visual materials
- Production of training materials
- Translation of materials into key ethnic language and quality control
- Website / Facebook page IT needs
- Consultation Meetings, Workshops
- Monitoring Surveys and Assessment
- Development of training materials
- Training venues and logistics

7. Feedback Response and Grievance Mechanism

The main objective of a Feedback Response and Grievance Mechanism is to ensure that people affected by the Project can bring their questions, feedback, grievances and concerns to MOPFI's attention, and MOPFI will consider the feedback, and respond and address these in an appropriate manner.

Specifically, the grievance mechanism:

- Provides affected people with avenues for asking questions, providing a feedback, making a complaint or raising a dispute that may arise during the course of the implementation of the Project

- Ensures that appropriate and mutually acceptable response, consideration or remedy is identified and implemented

While the SES outlines many different mechanisms for stakeholder engagement and seeking stakeholder feedback, such as consultations, engagement with partners or television call-in programs, the feedback response and grievance mechanism will serve the purpose of capturing any feedback or grievances not captured by the broader processes. In addition, stakeholders may prefer to raise their feedback or grievances with a specific response in mind, outside of public forum, or anonymously.

Different departments in MOPFI, such as the Internal Revenue Department, receive some written feedback and complaints from time to time, and based on the complaints, responsible divisions or subdivisions respond to feedback under the guidance of the administrative committee.

Given that the Project deals with a subset of MOPFI activities and will seek feedback on specific issues such as tax reform, pension reform, initiatives for increase budget transparency and accountability, MOPFI will establish a dedicated feedback response and grievance system for the Project.

The feedback response and grievance mechanism should be able to take feedback and grievances through different methods: By phone, by email, by postal service, by SMS, and by submissions on the MOPFI website and Facebook pages. Anyone who is an affected or interested stakeholder can submit feedback and grievances.

As noted under Objective I and Objective II of the strategy, information about the availability of the feedback response and grievance system, along with basic information on expected response times and methods, should be disseminated widely under the communication campaign and included in all communication and stakeholder engagement materials.

MOPFI will establish these channels by Project effectiveness and post initial information on its website and its Facebook page. The communications specialist for the Project will then develop more detailed procedures for handling of feedback and grievances within 3 months of Project effectiveness. These procedures will include the need to maintain a clear database on the grievances, their status and progress towards closure, as well as reporting on the grievances as part of the regular safeguards reporting to the World Bank. The procedures should be reviewed and revised every 6 months based on implementation experience. The communications specialist will also train relevant MOPFI staff on receiving and responding to stakeholder feedback and grievances as needed.

All feedback and grievances will be documented, with an initial response back confirming that feedback or grievance was received. Final response, consideration or remedy should be communicated back to the submitter within 14 days of receiving the feedback or grievance.

MOPFI will report on the feedback and grievances received every 6 months in aggregate manner, and disseminate this information on its website and Facebook page.

8. Monitoring and Reporting

As described under various sections of the strategy, and specifically under Objective VI, MOPFI will monitor the achievement of SES objectives and the efficacy of different information dissemination and stakeholder engagement activities under the implementation plan, with a review to revising the SES and the implementation plan as necessary. A formal assessment using a public survey is proposed to be conducted within 2 years of Project effectiveness, but the implementation plan should also include intermediary monitoring processes every 6 months.

The retained communications specialist responsible for the SES implementation plan will work with relevant MOPFI staff to ensure that SES monitoring and evaluation is integrated in the project monitoring and evaluation framework. MOPFI will report relevant monitoring results, especially on basic indicators such as meetings conducted, trainings provided, stakeholders targeted, grievances received etc, every 6 months on its website and Facebook page.

