



MYANMAR DEVELOPMENT ASSISTANCE POLICY



SEPTEMBER 2020

DAP

Foreign Economic Relations Department
Ministry of Investment and Foreign Economic Relations
Building No. 1, Nay Pyi Taw
tel: +95 067 407 635
fax: +95 067407 429
email: info@mifer.gov.mm
web: www.mifer.gov.mm



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ACRONYMS

AIMS	Aid Information Management System
CESID	Central Equipment Statistics and Inspection Department
CLPT	Concessional Loan Preparation Team
CPG	Cooperation Partners Group
CRT	Contract Review Team
CSO	Civil Society Organisation
DACU	Development Assistance Coordination Unit
DAP	Development Assistance Policy
DMCD	Development Management and Cooperation Division
DRC	Document Review Committee
EAO	Ethnic Armed Organisation
FDI	Foreign Direct Investment
FERD	Foreign Economic Relations Department
FRD	Financial Regulatory Department
GPEDC	Global Partnership for Effective Development Cooperation
ICT	Information and Communications Technology
INGO	International Non-Government Organisation
IRD	Internal Revenue Department
JCB-PPF	Joint Coordinating Body for Peace Process Funding
JCB-ROLJ	Joint Coordination Body for Rule of Law Centres and the Justice Sector
M&E	Monitoring and Evaluation
MCPAD	Myanmar Civil Society Partnership for Aid and Development Effectiveness
MDI	Myanmar Development Institute
MDTF	Multi-Donor Trust Fund
MoU	Memorandum of Understanding
MSDP	Myanmar Sustainable Development Plan 2018-2030
MSME	Micro, Small and Medium Sized Enterprise
ODA	Official Development Assistance
PAPRD	Project Appraisal and Progress Reporting Department
PBA	Programme-Based Approach
PID	Partner in Development
PPP	Public-Private Partnerships
RATA	Restricted Area Travel Authorization
SCG	Strategic Coordination Group
SDG	Sustainable Development Goals
ToR	Terms of Reference
UMFCCI	The Union of Myanmar Federation of Chambers of Commerce and Industry
UN	United Nations
UNCT	United Nations Country Team
UNDAF	United Nations Development Assistance Framework

GLOSSARY

Concessional Loan Agreement

An umbrella term used to refer to a document signed by both the concessional loan provider and recipient which specifies, amongst other things, the amount being borrowed, the purposes for which the amount is being borrowed, interest rates charged, and repayment dates.

Concessional Loan Design

An umbrella term used to refer to a concessional loan's various financial terms, conditions and other financing arrangements, rationale, expected impacts, outcomes and outputs, details concerning the use of technical assistance, implementation arrangements, resource requirements including an indicative procurement plan, monitoring and evaluation plans, amortization and interest payment schedules, and any other information deemed relevant by both the Partner in Development and Lead Government Entity.

Cooperation Partners Group

The main coordination mechanism for Partners in Development implementing activities in Myanmar.

Development Assistance

Development Assistance means any form of financial and/or technical assistance provided by governments and international agencies to support the economic, environmental, social, and political development of Myanmar with a primary focus on poverty alleviation and long-term sustainable development.

Development Cooperation Strategy

An umbrella term used to refer to Partners in Development Multi-Annual Plans, Country Operation Business Plans, Multi-Annual Indicative Programmes, Country Strategies, Partnership Frameworks and similar such documents, negotiated and agreed between the Government of Myanmar and respective Partners in Development, designed to assist programming decisions and allocations of development assistance.

Embedded Technical Assistance

Consultants, advisers, long- and short-term experts and similar personnel (including those working in a primarily training, teaching or voluntary capacity) who are contracted either directly by Government Entities but financed via development assistance, or by Partners in Development, but where the Embedded Technical Assistance is anticipated to spend 50% or more of their contracted engagement period working with or within Government Entities.

Framework Agreement

An umbrella term which typically refers to a broad-based agreement signed between the Government of Myanmar and one or more Partners in Development used to govern the implementation of subsidiary projects and programmes, the awarding contracts and various other initiatives.

Government Entity

Government of Myanmar Ministries, other Executive bodies, State and Region Governments, and other domestic, sub-national authorities recognised by the Government of Myanmar.

Grant Agreement

An umbrella term which typically refers to both legally binding and non-legally binding agreements for transfers made in cash, goods or services for which no repayment is required.

Grant Design Document

An umbrella term used to refer to a document which includes, at a minimum, an activity title, description, objectives, target groups, collaboration types, planned start/end dates, sectors, locations, planned beneficiary organisations/implementing partners, expected results, consideration as to how results can be sustained over time, key contact details and any other information deemed relevant by both the Partner in Development and Lead Government Entity.

Humanitarian Assistance

Humanitarian action saves lives, alleviates suffering conflict, shocks and natural disasters.

Indicative Procurement Plan

An umbrella term used to refer to a document required to secure project/programme approval. An Indicative Procurement Plan should include a brief description of goods, works, and services required; anticipated procurement methods; cost estimates; expected advertisement dates; and any other information deemed relevant by both the Partner in Development and Lead Government Entity.

International Non-Government Organization Forum

An organisation that brings together members of the Myanmar international non-government organisation community to build better partnerships, and to improve the coordination, effectiveness and coherence of humanitarian relief, development aid and peace building in Myanmar.

Letter of Intent

An umbrella term which typically refers to a letter signed by the head of a Government Entity or a delegated representative thereof, indicating the Government of Myanmar's intent to consider a proposed initiative but stopping short of signifying any form of binding commitment.

Memorandum of Understanding

An umbrella term used to express a formal agreement between two or more parties in cases where Government Entities and Partners in Development do not wish to imply a legal commitment (unless otherwise stated) or in situations where the parties cannot create a legally enforceable agreement for whatever reason.

Myanmar Civil Society Organization

An umbrella term used to refer to non-State, community based, not-for-profit associations, organisations and institutions, voluntarily founded within the Republic of the Union of Myanmar for any objective or purpose, operating in the interest of the State and its citizens, and/or for the common interest of its members.

Myanmar Sustainable Development Plan 2018-2030

Myanmar's national development plan, providing a sustainable and equitable development framework for coordination and cooperation across all ministries and all States and Regions used to forge a common pathway toward the emergence of a prosperous, peaceful and democratic Myanmar.

On-Budget Assistance

Development assistance provided by Partners in Development that is comprehensively and accurately reported within Myanmar's official budget documentation.

Partners in Development

The Government of Myanmar's preferred terminology including but not limited to external bilateral, multilateral and United Nations agencies, funds and programmes, development finance institutions, south-south, triangular and regional partnerships, export credit agencies, international philanthropic organisations, international non-government organisations and other international organisations providing development assistance to Myanmar.

Programme-Based Approaches

A development cooperation modality based upon the principles of coordinated support for a Government of Myanmar-owned Sectoral, Ministerial, Sub-National or other Development Plan or Strategy, or similar framework. Programme-Based Approaches typically share the following features i) a leadership role enjoyed by a Government Entity; ii) a single comprehensive programme and budgeting framework; iii) a formalised process for Partner in Development coordination and harmonisation of procedures for reporting, budgeting, financial management and procurement; and iv) efforts to increase the use of country systems for programme design and implementation, financial management, monitoring and evaluation.

Project Bank

An open, interactive, web-based platform designed to highlight nationally significant investment projects which will further the implementation of the Myanmar Sustainable Development Plan 2018-2030.

Sectoral, Ministerial, Sub-National and other Development Plans and Strategies

An umbrella term used to refer to frameworks developed by Government Entities used to define a specific approach to achieving development results in one or more sectoral or focus/thematic areas. These plans typically include clear objectives and targets together with indicators used to measure progress toward achieving these objectives over a specified timeframe and associated costing.

Technical Assistance

An umbrella term used to refer to non-financial assistance (often provided via local or international experts and consulting services) which seeks to strengthen human and institutional capacities required to further policy reform and sustainable development.

United Nations Country Team

The United Nation's highest-level inter-agency coordination and decision-making body in Myanmar. It is led by the United Nations Resident Coordinator, the designated representative of the United Nations Secretary-General in Myanmar.

FOREWORD

Message from H.E. Daw Aung San Suu Kyi, State Counsellor



With last year's launch of the Myanmar Sustainable Development Plan 2018-2030, Myanmar embarked upon a new and exciting phase in our country's development journey. Equipped with a clear set of goals, strategies and action plans, we are today better prepared than ever before to unleash our development potential. This will require the effective coordination of all forms of development finance, in particular grants and concessional loans, made available by our Partners in Development.

Since launching the Myanmar Development Assistance Policy on February 26, 2018, the Development Assistance Coordination Unit has closely monitored its implementation. In early 2019, the Development Assistance Coordination Unit reflected upon the Policy's first year of implementation and identified those areas where further improvements were required and made the necessary improvements.

Importantly, this latest iteration of the Myanmar Development Assistance Policy has been designed to facilitate a much greater degree of alignment between the development assistance provided to Myanmar and our Myanmar Sustainable Development Plan. The Myanmar Development Assistance Policy has also been refined in ways which will facilitate further devolution of development assistance management to line ministries, allowing for the Development Assistance Coordination Unit to maintain a more strategic outlook.

While the central purpose of the Myanmar Development Assistance Policy is to enhance the lives of our people, it is also intended to ensure that assistance provided is implemented in a timely, efficient and effective manner. This latest iteration of the Myanmar Development Assistance Policy will provide all stakeholders with a newfound impetus and strategic direction, lighting a pathway toward the achievement of tangible development results in the most efficient and sustainable manner that current capacities and context permit.

The Development Assistance Coordination Unit and its Secretariat will continue to maintain a close watch over the implementation of this Policy and to continually identify areas for further streamlining and efficiency gains.

With guidance provided by our Development Assistance Coordination Unit, and with the establishment of the new Ministry of Investment and Foreign Economic Relations, this Development Assistance Policy will surely serve as a call to action for all those who share our unwavering will and unrelenting determination to work together to realise a bright future for all the people of Myanmar.



State Counsellor

Message from H.E. U Soe Win, Union Minister, Ministry of Planning, Finance and Industry



With the central goal of improving the lives of Myanmar's people, both the Development Assistance Coordination Unit and the Union Ministry of Planning, Finance and Industry remain committed to improving the coordination of development finance extended to Myanmar. It is only by working together openly, honestly, transparently, with mutual respect and understanding that we can continue to make progress in this regard. The Myanmar Development Assistance Policy was first launched on the 26th of February 2018. This latest edition of the Myanmar Development

Assistance Policy reaffirms the roles and responsibilities of relevant stakeholders with regard to mobilizing and coordinating development assistance while remaining firmly based upon international agreements which Myanmar and many of our Partners in Development have endorsed.

This new Myanmar Development Assistance Policy also provides greater clarity as to Myanmar's vision for development assistance, and to the localized principles which guide Myanmar's approach to the management of development cooperation. With the launch of the Myanmar Sustainable Development Plan in late 2018 under the guidance of our State Counsellor, this updated Myanmar Development Assistance Policy also establishes clearer links between our MSDP and other important strategic macro-economic initiatives.

We are proud of what we have achieved during the first year of this Policy's implementation but much still remains to be done. As Vice-Chair of the Development Assistance Coordination Unit, I would like to encourage all Partners in Development to work together with us, as the Government of Myanmar's highest-level body responsible for the coordination of development assistance, to improve the effectiveness, efficiency, alignment and timeliness of development assistance in Myanmar.

This Development Assistance Policy represents our commitment to building more effective and inclusive partnerships with all those who share our development aspirations.

A handwritten signature in black ink, appearing to read 'U Soe Win', with a long horizontal line extending to the right.

Union Minister
Ministry of Planning, Finance and Industry

Message from H.E. U Thaung Tun, Union Minister for Investment and Foreign Economic Relations



With this 2019 update to the Myanmar Development Assistance Policy, the Government of Myanmar has once again reasserted its commitment to working with all like-minded partners – including our Partners in Development, domestic and international civil society, and the private sector, to ensure the greatest possible transparency and effectiveness in the delivery of development assistance. In November 2018, the new Union Ministry of Investment and Foreign Economic Relations was formed to further improve

the government’s ability to ensure that development assistance fulfils the needs of our people while promoting quality, responsible and sustainable economic development and investment through enhanced cooperation with the international community.

I believe well-managed and strategically-targeted development assistance can and must play a critical role in facilitating a more investment-friendly environment in Myanmar. Indeed, development assistance can serve as a driver for greater private investment, helping to foster economic growth, creating employment opportunities, and facilitating technology transfer and knowledge sharing. Therefore, I am confident that this Development Assistance Policy will provide much needed strategic direction for both our Partners in Development and Government Entities alike.

However, ensuring a clear and consistent implementation of this Development Assistance Policy will require both coordination within Government entities as well as between Government entities and our Partners in Development. The full implementation of this Policy also calls for leadership. To ensure continued coherence and coordination with respect to development assistance extended to Myanmar and in furthering the implementation of this Policy, both the Development Assistance Coordination Unit and the Foreign Economic Relations Department remain committed to providing such leadership.

My sincere appreciation goes to all those who have invested their time and effort in producing this Policy, and to our Partners in Development for their steadfast commitment to helping us transform Myanmar’s development aspirations into realities.

Union Minister
Ministry of Investment and Foreign Economic Relations

1. PURPOSE

In recent years Myanmar has warmly welcomed a growing number of international Partners in Development (PID), including but not limited to bilateral, multilateral and United Nations (UN) agencies, funds and programmes, development finance institutions, south-south, triangular and regional partners, export credit agencies, international philanthropic organisations, International Non-Government Organisations (INGOs), think-tanks, and a broad range of other international organisations. The Government of Myanmar warmly welcomes these international partners and appreciates the important contribution their assistance continues to make toward the overall, sustainable socio-economic development of Myanmar.

This DAP also presents an overarching policy framework which shall guide the delivery of development assistance, together with clear procedures that streamline the identification, design, negotiation, approval, implementation and evaluation of initiatives funded in part or whole by development assistance. As such, this DAP aims to ensure that development assistance is at all times:

- fully aligned with the Myanmar Sustainable Development Plan 2018-2030 (MSDP), and Sectoral, Ministerial, Sub-National and other Development Plans and Strategies;
- fully supportive of Myanmar's achievement of the Sustainable Development Goals (SDGs);
- fully aligned with relevant international conventions to which Myanmar has acceded or ratified, and with other relevant international declarations, accords, and agendas which Myanmar has endorsed;
- increasingly harmonised with Myanmar's national planning and budgeting processes;
- delivered in ways that are results-driven, innovative, mutually accountable and transparent; and
- delivered in ways that strengthen Myanmar's human and institutional capacities at all levels.

As with previous versions, this DAP has been drafted in a consultative manner, including input from a wide range of development stakeholders, including but not limited to Government Entities through frequent internal consultations, PID via the Cooperation Partners Group (CPG), INGOs via the INGO Forum, the private sector via the Union of Myanmar Federation of Chambers of Commerce and Industry (UMFCCI), and civil society via the Myanmar CSO Partnership for Aid and Development Effectiveness (MCPAD).

This DAP shall be observed by all Government Entities and PID providing, receiving, managing, and/or implementing development assistance in/to Myanmar, at all levels.

This DAP supersedes previous guidance, including the Guidelines for UN Agencies, International Organisations and NGO/INGOs on Cooperation Programmes in Myanmar (2011) and the Guide to International Assistance in Myanmar (2014).

This DAP is firmly based upon key international frameworks and principles relevant to effective development cooperation including but not limited to the Paris Declaration on Aid Effectiveness (2005), the Accra Agenda for Action (2008), the Busan Global Partnership for Effective Development

Cooperation (2011) and the Addis Ababa Action Agenda (2016). In particular, this DAP recognises the four principal components of the Busan Global Partnership for Effective Development Cooperation (GPEDC), those being:

- country ownership over the identification of development priorities;
- a clear focus on results;
- furthering more inclusive development partnerships; and
- promoting greater transparency and accountability.

The Nay Pyi Taw Accord for Effective Development Cooperation (2013) continues to serve as an essential foundation upon which this DAP has been developed. However, specific actions and commitments noted within the Nay Pyi Taw Accord for Effective Development Cooperation are superseded by those identified by the DAP Working Group described in Section 9.2.

1.1. Development Assistance Core Principles

Drawing upon globally agreed development effectiveness principles, the Development Assistance Coordination Unit (DACU) has identified three development assistance core principles that shall be adhered to by all Government Entities and PID operating in Myanmar.

- The Government of Myanmar shall determine its development plans and priorities; development assistance should directly support these plans and priorities, at the national, sub-national and sector-level, to ensure maximum effectiveness, sustainability and country ownership.
- Where sufficiently strong country systems are jointly determined to exist by both Government Entities and PID, PID should deliver their assistance through such systems, and when such systems are jointly determined not to exist, concrete steps shall be taken by the Government of Myanmar, with the support of PID, to strengthen them.
- To maximise the impact of development assistance, development assistance should be used in cases where it is neither viable nor appropriate to attract sufficient private sector financing in the short-term, including due to perceived risk.

The Government of Myanmar maintains a zero-tolerance policy concerning corruption. The Government of Myanmar requires that all Government Entities and PID make every possible effort to minimize the risk of corruption and illicit flows by adhering to Myanmar laws, rules, procedures, notifications, orders and directives and by actively promoting a culture of zero-tolerance for corrupt practices.

2. MYANMAR'S VISION FOR DEVELOPMENT ASSISTANCE

This DAP envisions a future Myanmar without the need for development assistance. Until that time, Myanmar's vision for development assistance is one in which our country enjoys an enabling environment that maximizes the positive impact that development assistance can have in the lives of all people in Myanmar; and where development assistance may have a positive, catalytic effect through the promotion of knowledge transfer that strengthens the capacity of our people and institutions such that they may continue to wield the reins of our nation's development and steer the course toward the emergence of a prosperous, peaceful and democratic Myanmar.

To achieve these ends, Myanmar shall be both innovative and visionary - ensuring that development assistance is at all times used in ways which accelerates our nation's sustainable development, contributes to the implementation of the MSDP, and facilitates greater access to the resources required to achieve this vision.

Through the implementation of this DAP, the Government of Myanmar seeks to achieve:

- enhanced leadership of development cooperation and associated management functions;
- greater efficiencies regarding development assistance approvals and subsequent implementation;
- improved predictability regarding future development financing allocated to Myanmar;
- improvements in the timeliness, comprehensiveness and accuracy of development assistance reporting (including both on- and off-budget assistance); and
- a managed reduction in the volume of off-budget development assistance provided to Myanmar.

2.1. The Myanmar Sustainable Development Plan 2018-2030

Announced in late 2018, the MSDP is Myanmar's expression of our national development vision – a vision which finds resonance in the global sustainable development agenda. Founded upon the objective of giving coherence to the policies and institutions necessary to achieve genuine, inclusive and transformational economic growth, the MSDP has been developed to reinvigorate reform and promote bold action, while presenting practical and implementable pathways toward addressing our country's development challenges, while maximizing opportunities for our people to realize their full potential as individuals and citizens.

The MSDP has been designed to take maximum advantage of existing Sectoral, Ministerial, Sub-National and other Development Plans and Strategies. In this regard, the MSDP provides a whole-of-government development framework that gives coherence to these plans and strategies, guides the drafting of new plans and strategies, and ensures that these can be executed in ways that are consistent with macro-level national development priorities.

2.1.1. Peace, the MSDP & Development Assistance

The MSDP provides an overall framework for coordination and cooperation across all Government Entities to forge a common, unified pathway towards the emergence of a prosperous, peaceful and democratic Myanmar. In this regard, the MSDP's first goal focuses on peace and stability.

In accordance with this goal, the provision of development assistance must at all times:

- give recognition to the fact that development can never be truly sustainable in the absence of peace, and that where communities are materially secure and have access to social and economic opportunities, peace will be more durable; and
- be designed and delivered in ways that demonstrate conflict sensitivity, do no harm, and are in alignment with and supportive of Myanmar's nationally owned peace process and national reconciliation efforts.

Development assistance should likewise ensure that full consideration is given to strengthening the Government of Myanmar's ability to:

- deliver services to, and protect the rights of our most vulnerable populations;
- reduce inequality;
- support more resilient communities that are safe from both chronic threats as well as sudden and harmful disruptions in their daily lives; and
- enhance opportunities and prosperity for all.

The Government of Myanmar shall seek to mobilize development assistance based on and in alignment with the Goals, Strategies and Action Plans identified within the MSDP while at the same time seeking to ensure both macro-economic stability and fiscal sustainability.

The Government of Myanmar views development assistance as an important source of development finance. Over time, the Government of Myanmar shall reduce the use of development assistance in a phased and fiscally responsible manner.

2.1.2. The SDGs in the Context of the MSDP

The Government of Myanmar is committed to the achievement of the SDGs and to ensuring an appropriate and sustainable balance between development in the economic, social and environmental spheres. To realise this commitment, the MSDP mediates between local developmental needs and the global sustainable development agenda by aligning MSDP Strategies and Action Plans with global and country-level SDG targets. In doing so, the MSDP guides Myanmar's achievement of the SDGs and serves as the primary reference point for all PID seeking to further the realisation of the global sustainable development agenda in Myanmar.

As Myanmar moves forward with MSDP implementation, the Government of Myanmar is committed to further integrating the SDGs into Myanmar's planning, budgeting and monitoring frameworks.

2.2. Sectoral Coordination

Both the Paris Declaration on Aid Effectiveness (2005) and the Accra Agenda for Action (2008), reaffirmed by the GPEDC, encourage PID to make full use of country results frameworks, to contribute to the strengthening of country-level monitoring and evaluation (M&E) systems, and to ensure that development results are aligned with the needs of partner countries. To assist PID in realising this commitment in Myanmar, Government Entities develop and regularly update costed and prioritized Sectoral, Ministerial, Sub-National and other Development Plans and strategies that are aligned with and support the implementation of the MSDP.

In doing so, Government Entities shall:

- ensure the drafting process is open, inclusive, transparent, and multi-stakeholder in nature; and
- ensure that all plans are made publicly available via official Government of Myanmar websites and through other appropriate communications channels.

To further this objective, the Government of Myanmar has established a set of Strategic Coordination Groups (SCG) (see Box 2). These SCG reflect specific sectoral and thematic focus areas which the Government of Myanmar has identified as being priorities for development assistance, and to which development assistance should be primarily targeted towards.

SCG shall serve as the primary platforms for ensuring effective development assistance coordination at the sector-level in pursuit of Strategies and Action Plans presented within the MSDP.

Coordination Bodies are discussed in further detail in Section 4.

3. PARTNERSHIPS

The Government of Myanmar recognises that sustainable and inclusive economic growth and poverty reduction benefits from an enabling environment that supports the active and transparent participation of all stakeholders. The Government of Myanmar is therefore committed to building stronger partnerships with these stakeholders in a proactive and results-oriented manner.

To enable the flourishing of such partnerships, both Government Entities and PID shall consider fully the “CECORD” Partnership Principles found in Box 1 and seek to apply them in all aspects of their respective programming.

Box 1. “CECORD” Partnership Principles

Consistency

Processes and procedures contained within this DAP shall be consistently applied by all Government Entities and observed by PID.

Efficiency

Inefficient duplication of processes shall be avoided. Authorizations, approvals, reporting and similar administrative procedures shall be clearly described, and where possible, managed by a single designated Government Entity (i.e. the use of a ‘Single Window’ or ‘one-stop-shop’ approach).

Collaboration

A positive and constructive relationship between Government Entities and PID shall be established through regular dialogue and collaboration, where opportunities to better work together are maximized and any differences discussed openly.

Outcomes First

Policies and procedures must at all times support the achievement of positive outcomes for the people of Myanmar taking precedence over other considerations.

Reciprocity

Both Government Entities and PID shall commit to the principles outlined in this DAP.

Do No Harm

For development assistance to support peace and national reconciliation it must first be designed and implemented in ways that are conflict sensitivity, do no harm, and in alignment with and supportive of Myanmar’s nationally owned peace process and national reconciliation efforts.

3.1. Bilateral Partners & Bilateral Development Institutions

The Government of Myanmar seeks to strengthen and expand our relationships with bilateral PID, including regional bilateral partners. In doing so, the Government of Myanmar recognises that bilateral relationships are informed by a range of issues and contexts.

Both the Ministry of Planning, Finance and Industry and the Ministry of Investment and Foreign Economic Relations work closely with both the Ministry of Foreign Affairs and the Ministry of International Cooperation to identify new potential PID and to mobilize additional resources accordingly.

3.2. Multilateral Partners & International Financial Institutions

The Government of Myanmar seeks to strengthen our partnerships with multilateral, regional and international financial institutions, recognizing their unique capabilities to support large economically transformative initiatives with a nationwide development impact. The Government of Myanmar also views favourably the generally untied nature of multilateral assistance, its comparative ability to mobilize private sector co-financing, and breadth of membership.

3.3. The United Nations Country Team

The UN has been a longstanding partner of Myanmar since our independence in 1948. Today, the UN in Myanmar consists of a broad range of agencies, funds and programmes which together form the UN Country Team (UNCT).

To guide implementation of the UNDAF, the Foreign Economic Relations Department (FERD) leads in arranging an annual formal dialogue with the UNCT to review progress and identify areas where further improvements can be made.

3.4. Local & International Civil Society Organisations

Both local and international Civil Society Organisations (CSO) can and do play a valuable and complementary role to that of the Government of Myanmar in terms of advancing the interests of our people.

The Government of Myanmar recognizes multi-stakeholder partnerships as important vehicles for mobilizing and sharing knowledge, expertise, technology and financial resources and therefore encourages and promotes effective civil society partnerships.

Both local and international civil society can also play an important role in the provision of humanitarian aid, development and other rights-based programs through a focus on community-driven development and consultation. The Government of Myanmar will continue to build on such partnerships to support, to the extent possible, alignment with the MSDP and Sectoral, Ministerial, Sub-National and other Development Plans and Strategies. The Government of Myanmar will also seek to ensure an environment that enables and empowers both local and International CSO to fulfil these important objectives alongside Government Entities and PID.

3.4.1. International Non-Government Organisations

The Government of Myanmar recognises that INGOs can and do make a valuable contribution to Myanmar's sustainable development. Therefore, it is important that their activities are, to the greatest extent possible, aligned with the MSDP and relevant Sectoral, Ministerial, Sub-National and other Development Plans and Strategies.

To further this aim, INGOs are encouraged to engage in national, sub-national and sector-level development dialogues and coordination mechanisms, including through formal representation in SCGs and other coordination bodies.

In line with the principle of transparency and mutual accountability INGOs shall ensure full and detailed reporting of their sources and volumes of funding, the development initiatives they are implementing, and results achieved to relevant Government Entities via standard procedures to be communicated by the DACU from time-to-time.

INGOs must register formally with the Union Registration Board in accordance with Pyidaungsu Hluttaw Law No. 31/2014 - Law on the Registration of Organizations and its by-laws.

INGOs implementing activities in Myanmar are required to formalize their partnership arrangements through the use of a Memorandum of Understanding (MoU) with one or more counterpart Government Entities.

The DACU shall include representation from the INGO Forum as part of its regular engagement with Myanmar PID, taking advantage of the INGO Forum's convening power and representative capacity, ensuring a mechanism through which input from a broad range of INGOs on matters pertaining to Myanmar's development challenges and opportunities is maintained, in a spirit of transparency, collaboration and trust.

3.4.2. Local Civil Society Organisations

The Government of Myanmar recognises the valuable role played by Myanmar's vibrant and diverse CSO community in support of our nation's development. The continuation of this vibrant and diverse CSO landscape will further contribute to our society's rich tapestry and help amplify the voices of those most vulnerable. Therefore, the Government of Myanmar encourages Government Entities and CSOs to view each other as committed partners who share in a common noble goal.

While the scope of this DAP is limited to PID, to the greatest extent possible, the Government of Myanmar encourages all CSOs to:

- in their unique way, seek to contribute toward implementation of the MSDP and relevant Sectoral, Ministerial, Sub-National and other Development Plans and Strategies;
- operate in ways that facilitate effective and efficient coordination, both with other CSOs and with Government Entities, while maintaining their role as valuable and independent development actors; and
- maximise their positive impact while mitigating the risk of fragmentation, duplication and supply-driven delivery of development assistance.

All CSOs shall at all times ensure that they operate in accordance with Pyidaungsu Hluttaw Law No.31/2014 - Law on the Registration of Organizations and its By-Laws.

The Government of Myanmar encourages CSOs to engage in national, sub-national and sector-level development dialogues and coordination mechanisms, including through formal representation in SCGs and other coordination bodies. Likewise, the Government of Myanmar encourages all Government Entities to create formal and regular opportunities for the views of CSOs to be heard.

The DACU will engage with the MCPAD, taking advantage of MCPAD's convening power and capacity to jointly represent a significant segment of Myanmar's varied CSO community. In doing

so, the DACU will ensure a mechanism through which MCPAD members may express their views on matters pertaining to Myanmar's development challenges and opportunities is maintained, in a spirit of transparency, collaboration and trust.

The DACU will continue to engage with the Task Team CSO Development Effectiveness and Enabling Environment and with other local CSO umbrella organisations as needed to ensure regular and constructive dialogues on Myanmar's development challenges and opportunities are maintained.

3.5. International Philanthropic Organisations & Global Foundations

The Government of Myanmar seeks to strengthen mechanisms through which international and domestic philanthropists and foundations can support Myanmar's development priorities, such as through their active participation in national, sub-national and sector-level development dialogues and coordination mechanisms, including through formal representation in SCGs and other coordination bodies.

The Government of Myanmar also encourages all relevant stakeholders to commit to full implementation of the Guidelines for Effective Philanthropic Engagement (see Section 11.2).

International philanthropic organisations and global foundations must register formally with the Union Registration Board in accordance with Pyidaungsu Hluttaw Law No. 31/2014 - Law on the Registration of Organizations and its by-laws unless alternate arrangements have been discussed and endorsed by the DACU.

In line with the principle of transparency and mutual accountability, international philanthropic organisations and global foundations shall ensure full and detailed reporting of their sources and volumes of funding, the development initiatives they are implementing, and results achieved via standard procedures to be communicated by the DACU from time-to-time.

International philanthropic organisations and global foundations implementing activities in Myanmar are required to formalize their partnership arrangements through the use of a MoU with one or more counterpart Government Entities.

3.6. South-South, Triangular Cooperation & Regional Partnerships

The Government of Myanmar welcomes the important and growing contribution made by our emerging and regional PID. The Government of Myanmar also recognizes south-south, triangular and regional partnerships as offering innovative approaches for joint development cooperation efforts through diverse, flexible, cost-effective models of support.

The Government of Myanmar will seek to further south-south, triangular and regional cooperation partnerships in line with national development priorities while noting that such partnership arrangements may not always fall within a traditional definition of development assistance.

3.7. The Private Sector

A vibrant, innovative, competitive and responsible private sector will be the most important driver of job creation and sustainable inclusive economic growth in Myanmar throughout the years ahead. This will be grounded in decent work for all people to live free from poverty to ensure sustainable long-term growth. Therefore, Myanmar's PID shall give due recognition to our domestic private sector's capacity to achieve cost-effective, value for money, high-quality development outcomes at all levels.

In particular, and where feasible, development assistance should seek to complement and support the flourishing of Myanmar's private sector, including but not limited to micro-, small- and medium-sized enterprises (MSME) in line with the Government of Myanmar's Private Sector Development Framework and Action Plan.

Furthermore, PID should seek to prioritise local procurement and innovative partnerships with the private sector wherever possible. Doing so will stimulate MSME growth, generate jobs, and create a multiplier effect within Myanmar's domestic economy, thus maximising the impact and sustainability of development assistance.

Likewise, the Government of Myanmar encourages private sector actors, coordinated via the UMFCCI, to participate in national, sub-national and sector-level development dialogues and coordination mechanisms, including through formal representation in SCGs and other coordination bodies.

3.8. Conflict-Sensitive Approaches

Myanmar has embarked upon a journey toward national reconciliation and Union-wide peace. All aspects of this MSDP have been designed to move the country forward in this regard. In consideration of the potential impact of development in this context, it is essential that all initiatives are designed, implemented, managed and monitored with the participation of all stakeholders in a conflict-sensitive manner. It is for these reasons that conflict sensitivity and conflict-sensitive approaches shall be considered cross-cutting, to be mainstreamed into all aspects of MSDP implementation.

3.9. The Global Partnership for Effective Development Cooperation

The Government of Myanmar reaffirms its membership of the GPEDC, its status as a signatory to the Paris Declaration on Aid Effectiveness (2005) and various subsequent development effectiveness-related accords and agreements.

The Government of Myanmar will continue to make every effort to realise the commitments contained within these agreements. In doing so, the Government of Myanmar shall continue to engage in GPEDC monitoring processes, while recognizing that adherence to GPEDC principles remains the mutual responsibility of both the Government of Myanmar and PID.

The Government of Myanmar encourages all PID to implement their activities in Myanmar in line with their respective GPEDC commitments.

3.10. Transparency in the Provision of Development Assistance

The Government of Myanmar reaffirms its membership of the International Aid Transparency Initiative (IATI).

In line with commitments contained within both the Busan Partnership for Effective Development Cooperation (2011) and the GPEDC Nairobi Outcome Document (2016), and in line with the principle of transparency, the Government of Myanmar calls upon all PID to update their various institutional architectures, policies and information management systems as needed, to ensure that development assistance to Myanmar is more transparent and meets the information requirements of both the Mohinga Aid Information Management System (AIMS) and those of the broadest range of domestic and international stakeholders.

In line with the principle of transparency and mutual accountability, and in line with IATI principles, all PID shall ensure full and detailed reporting of their sources and volumes of funding, the development initiatives they are implementing, any funding disbursements to recipients and implementing partners, and results achieved via the Mohinga AIMS.

Further details regarding the Mohinga AIMS can be found in Section 4.9.

4. DEVELOPMENT ASSISTANCE COORDINATION

4.1. Government Coordination Entities

4.1.1. Cabinet & Economic Committee

4.1.1.1. The Economic Sub-Committee of Cabinet ('Economic Committee')

The Economic Committee is the Cabinet Sub-Committee mandated to review economic matters, including matters pertaining to development assistance. The Economic Committee meets regularly and is chaired by the State Counsellor. The Economic Committee is supported by the Ministry of Planning, Finance and Industry which serves as the Economic Committee Secretariat. Regarding development assistance, the Economic Committee may:

- endorse or reject Development Cooperation Strategies submitted to it via the DACU;
- review any Grant Agreement/MoU conveyed to it via the DACU;
- review and submit to the Cabinet any proposal to accept concessional loan financing at both the Concept Approval Stage and the Project/Programme Approval Stage; and
- review and submit to the Cabinet any other case which the Economic Committee has determined requires full Cabinet review and/or approval.

4.1.1.2. The Cabinet

The Cabinet is the highest-level decision-making body within the Executive. Regarding development assistance, the Cabinet may:

- authorise Permanent Secretary-level signing of Grant Agreements/MoUs;
- advise on development assistance-related matters submitted to it by the Economic Committee; and
- reject proposals to accept concessional loan financing or approve such proposals for onward submission to the Office of the President.

4.1.1.3. The Office of the President

Upon receipt of a submission from the Cabinet regarding development assistance, the Office of the President may:

- enter into, ratify or annul international, regional or bilateral treaties which do not require the approval of the Hluttaw, or revoke such treaties;
- reject proposals to accept concessional loan financing or approve such proposals for onward submission to the Hluttaw; and
- following authorisation by the Hluttaw, approve proposals for the use of concessional loan financing.

4.1.2. The Hluttaw

In accordance with the Constitution, regarding development assistance, the Hluttaw gives resolution to matters related to ratifying, annulling and revoking international, regional or bilateral treaties, and agreements submitted to it by the President.

The Hluttaw's authorization is required before the Government of Myanmar may formally accept concessional loan financing.

4.1.3. The Development Assistance Coordination Unit

The Government of Myanmar, by way of Cabinet Notification 5/2020, has assigned to the DACU responsibility for ensuring that development assistance to Myanmar is efficient, effective, coordinated, and nationally owned. The DACU has been established based upon internationally accepted principles of effective development cooperation, namely: that Myanmar, as host country, will exercise ownership, leadership and guidance regarding development assistance coordination.

The DACU is currently comprised of the following members:¹

Chair	H.E. Daw Aung San Suu Kyi, State Counsellor
Vice-Chair 1	H.E. U Soe Win, Minister, Ministry of Planning, Finance and Industry
Vice-Chair 2	H.E. U Thaung Tun, Minister, Ministry of Investment and Foreign Economic Relations
Member	U Tun Tun Naing, Permanent Secretary, Ministry of Planning, Finance and Industry
Member	U Nyan Tun, Director General, Economic Affairs Department, President Office
Member	U Chan Aye, Director General, International Organizations and Economic Department, Ministry of Foreign Affairs
Member	Daw Si Si Pyone, Director General, Treasury Department, Ministry of Planning, Finance and Industry
Member	U Than Aung Kyaw, Director General, Foreign Economic Relations Department, Ministry of Investment and Foreign Economic Relations
Secretary	H.E. U Set Aung, Deputy Minister, Ministry of Planning, Finance and Industry
Joint Secretary 1	H.E. U Min Ye Paing Hein, Deputy Minister, Ministry of Planning, Finance and Industry
Joint Secretary 2	H.E. U Bharat Singh, Deputy Minister, Ministry of Investment and Foreign Economic Relations

The DACU's primary duties and responsibilities are as follows:

- drafting, revising and leading implementation of national policies, strategies and other strategic initiatives aimed at achieving the more effective implementation of development assistance;

¹ Refer to Cabinet Notification 5/2020.

- identifying potential priority projects/programmes, sectors, and locations where development assistance may bring maximum benefit to the people of Myanmar, in consultation with relevant Government entities;
- overseeing the effective functioning of Strategic Coordination Groups (SCGs);
- evaluating grant and concessional loan financed initiatives prior to and following their implementation in accordance with procedures described within the Myanmar Development Assistance Policy;
- maintaining regular formal dialogue with Myanmar's Partners in Development on issues relevant to the effective implementation of development assistance;
- facilitating regular dialogue between Government entities and Partners in Development representatives;
- engaging with CSOs, INGOs, the private sector and international philanthropists to encourage greater coordination and alignment of development assistance with national development priorities;
- identifying and resolving constraints to the effective delivery of development assistance, and where necessary, issue instructions and/or make recommendations to relevant Government entities for further action;
- ensuring the completeness and timeliness of development assistance data reported by Partners in Development; and
- conducting any other business deemed necessary by the DACU Chair or Vice-Chair, Cabinet Office and Presidents Office.

The DACU shall be accountable to the people of Myanmar for achieving development results.

The DACU is supported by FERD of the Ministry of Investment and Foreign Economic Relations which serves as the DACU Secretariat.

The DACU meets regularly to review development assistance related cases and provides binding decisions, advisory opinions and recommendations to submitting Government Entities and advisory opinions and recommendations to the Economic Committee. The DACU also works closely with all Government Entities and PID to support more effective engagement.

The DACU regularly reviews PID portfolios, programmes and projects, both individually and jointly, including but not limited to through participation in existing review mechanisms, to assess overall progress, analyse development cooperation strategies, discuss specific issues, and review PID support to capacity building and country systems strengthening.

The DACU also takes responsibility for reviewing synergies and trade-offs among different strategic development and financing priorities, to maximise development outcomes.

Government Entities and PID are welcome to consult with the DACU on any matter relating to development assistance, including calling attention to any challenges or opportunities that may arise during preparation and implementation of development assistance funded initiatives.

4.2. The Ministry of Foreign Affairs

The Ministry of Foreign Affairs is responsible for achieving Myanmar's foreign policy objectives and for maintaining external relations with other nations.

While the Ministry of Investment and Foreign Economic Relations holds primary responsibility for sustaining effective development finance cooperation with existing PID, most of which are resident in Myanmar, the Government of Myanmar regularly receives new, periodic and/or one-off offers of assistance. The Ministry of Foreign Affairs, therefore, serves as an entry point for new bilateral PID seeking to engage with the Government of Myanmar with specific proposals or interests. In doing so, the Ministry of Foreign Affairs shall direct potential new PID toward the most appropriate Government Entity, typically either the DACU or the Ministry of Investment and Foreign Economic Relations, so that effective coordination can take place.

4.3. The Ministry of Planning, Finance & Industry

The Ministry of Planning, Finance and Industry administers fiscal policy, oversees national planning processes, and is responsible for facilitating the planning and execution of Myanmar's annual budget. The Ministry of Planning, Finance and Industry also plays a number of important roles regarding concessional loan financing, coordination and management, debt management, and regular liaison with international and regional development finance institutions.

4.3.1. The Budget Department

The Budget Department of the Ministry of Planning, Finance and Industry is responsible for formulating the budget. The Budget Department works closely with FERD and the Planning Department and Treasury Department to ensure that development assistance is considered within Myanmar's broader annual and Medium-Term Fiscal Frameworks.

4.3.2. The Treasury Department

The Treasury Department of the Ministry of Planning, Finance and Industry oversees policy relating to the management of public debt, including updating the Government of Myanmar's Public Debt Management Strategy every three years. The Treasury Department also maintains primary responsibility for concessional loan processing, from assessing new concessional loan financing needs (in partnership with the DACU) to loan initiation to repayment.

4.3.3. The Planning Department

In line with the 12-point Economic Policy, and the goals and strategies described within the Myanmar Sustainable Development Plan, the Planning Department within the Ministry of Planning, Finance and Industry coordinates with Government Entities responsible for Sectoral, Ministerial, Sub-National and other Development Plans and Strategies, and with State and Region Governments responsible for respective sub-national plans. The Planning Department also oversees the preparation of Myanmar's annual investment programme (capital budget) and supports the work of the Planning Commission chaired by the President.

The Planning Department also plays an important role in the nation's sustainable development which includes:

- monitoring and analysing key economic and social trends in Myanmar and assessing their implications on national development, fiscal and monetary policies; and
- advising on sectoral development priorities, including providing assessments of the fiscal implications of certain proposed projects and programmes.

4.3.4. The Project Appraisal & Progress Reporting Department

The Project Appraisal and Progress Reporting Department (PAPRD) within the Ministry of Planning, Finance and Industry is responsible for appraising, monitoring and evaluating projects implemented by the Government of Myanmar costed above MMK 5 billion. In doing so, the PAPRD provides analysis and learning to respective Government Entities in order to inform policy and decision making.

4.3.5. The Central Equipment Statistics & Inspection Department

The Central Equipment Statistics and Inspection Department (CESID) within the Ministry of Planning, Finance and Industry is responsible for establishing policy, collecting and maintaining records and other data regarding state-owned vehicles, machinery and office equipment, and in doing so, ensures efficient, effective, economical and ethical use of certain Government of Myanmar assets, asset sales, contract management matters and residual issues relating to previous asset sales.

4.4. The Ministry of Investment & Foreign Economic Relations

The Ministry of Investment and Foreign Economic Relations is mandated to promote Myanmar's economic development through the strategic use of development finance, inclusive of both Foreign Direct Investment (FDI) and development assistance more broadly, and by way of enhanced cooperation with the international community, including by facilitating stronger, more effective coordination between Government Entities, PID, CSOs and the domestic and international private sector.

4.4.1. The Foreign Economic Relations Department

Within the Ministry of Investment and Foreign Economic Relations, FERD maintains a central coordination and management function, and in doing so serves as the primary interface between the Government of Myanmar, PID, and CSOs on all issues relating to development assistance.

FERD also serves as Secretariat to the DACU. In this capacity, FERD supports the DACU by regularly assessing the effectiveness of development assistance, collects and analyses development assistance data, and maintains the Mohinga AIMS. FERD also has primary responsibility for the coordination of all UN agencies, funds and programmes operating under the umbrella of the UNCT in Myanmar.

FERD is also responsible for leading (or facilitating where required) the conclusion of various forms of agreement between Government Entities and PID, for ensuring that regular dialogue is maintained between the Government of Myanmar and PID on various issues, and for exercising its convening power to facilitate national-level, forward-looking strategic planning and coordination dialogues between Government entities and all PID.

In doing, FERD, takes the lead coordinating role by:

- creating an enabling environment which supports regular dialogue between Government Entities, PID and CSOs;
- actively facilitating the planning, approval and monitoring of development assistance financed initiatives;
- collaborating with key stakeholders to identify development gaps and new priorities for development assistance;
- organizing a regular schedule of meetings with PID (see Section 4.10), overseeing regular meetings of SCGs and other coordination mechanisms, and monitoring and reporting on SCG compliance with applicable SCG Operating Guidelines;
- monitoring the implementation of this DAP;
- maintaining the Mohinga AIMS;
- preparing regular reports on development finance flows; and
- working directly with Government Entities to facilitate various exemptions, privileges and immunities offered to eligible PID.

4.5. Line Ministries & Other Government Entities

Line Ministries and other Government Entities are the primary implementers of development assistance in Myanmar covered by this DAP. Government Entities which enter into formal agreements with PID by way of a Framework Agreement, MoU or any similar applicable Agreement are responsible for ensuring that development assistance initiatives are:

- implemented in a timely and effective manner and consistent with this DAP;
- implemented in ways that are appropriate to Myanmar's country context; and
- supportive of their respective Sectoral, Ministerial, Sub-National and other Development Plans and Strategies.

Unless otherwise agreed between the Government Entity and PID, the Director-General (or equivalent level) from the Government Entity responsible for project/programme implementation shall serve as the Government Entity Liaison/Focal Point for communication with PID and shall inform FERD of their respective contact details on a regular basis.

4.6. State & Region Governments

Myanmar's State and Region Governments are key stakeholders in Myanmar's journey, delivering a range of critically important public services. State and Region Governments also serve as both partners and implementers of development assistance, typically in cooperation with one or more Union-level Ministry or other Government Entity. As such, securing the inputs of State and Region Governments is essential to ensuring development assistance can facilitate inclusive, equitable, sustainable livelihoods and economic growth. State and Region Governments also play an essential in the monitoring and evaluation of development assistance initiatives.

PID can play a useful role in supporting State and Region Governments to enhance services delivery and in assisting State and Region Governments to pursue their respective development priorities.

PID are encouraged to liaise with relevant State and Region Government counterparts regularly to ensure that:

- State and Region Government counterparts remain fully apprised of all development assistance being implemented within their respective State or Region;
- development assistance remains aligned with sub-national development priorities, expressed within Sub-National Ministerial, Sectoral and other Development Plans and Strategies, where available; and
- all development assistance provided is responsive to evolving local needs and contexts.

All State and Region Governments shall identify one or more senior-level individual who shall serve in an official Liaison/Focal Point capacity to ensure regular and efficient communication with PID and DACU and shall inform FERD of their respective contact details on a regular basis.

4.7. The Myanmar Development Institute

The Myanmar Development Institute (MDI) is an economic think tank established by the Government of Myanmar in February 2017 by way of Cabinet Notification No. 9/2017. MDI's primary objective is to support the Government of Myanmar in the formulation of economic policies through robust and reliable policy research and to facilitate training and capacity building within Myanmar's public sector in the field of economic policymaking.

4.8. Coordination Structures, Systems & Fora

4.8.1. Strategic Coordination Groups

The MSDP calls for a whole-of-government approach to achieving national development priorities. The MSDP also recognises that achieving timely and efficient implementation will require both significant volumes of external development finance and the active participation of all sectors of Myanmar's society. Therefore, SCGs provide a multi-stakeholder structure designed to enhance harmonization and alignment of development assistance in support of MSDP implementation. In this way, SCGs are considered a crucial component within Myanmar's broader strategic planning architecture.

Individual SCGs reflect specific sectoral and thematic focus areas which the Government of Myanmar has identified as being priorities for development assistance, and to which development assistance should be primarily targeted towards.

Box 2. Strategic Coordination Groups

MSDP Goal 1: Peace, National Reconciliation, Security & Good Governance

- Peace for Development
- Access to Justice & Rule of Law
- Good Governance
- Land Reform

MSDP Goal 2: Economic Stability & Strengthened Macroeconomic Management

- Macroeconomic Management & Fiscal Affairs
- Strategic Infrastructure

MSDP Goal 3: Job Creation & Private Sector-led Growth

- Investment Facilitation & Job Creation
- Trade Sector Strengthening
- Agriculture & Rural Development
- Tourism
- Financial Sector Development

MSDP Goal 4: Human Resources & Social Development for a 21st Century Society

- Social Protection and Disaster Management
- Health
- Education & Innovation
- WASH & Sanitation
- Nutrition

MSDP Goal 5: Natural Resources & the Environment for Posterity of the Nation

- Climate Change & Environmental Conservation
- Urban Development
- Water Resources Management

Cross-Cutting Strategic Coordination Groups

- Statistical Quality Development
- Gender Equality and Women's Empowerment
- Equality of Persons with Disabilities

FERD is responsible for monitoring and reporting on SCG compliance with SCG Operating Guidelines.

The DACU shall regularly convene SCG stakeholders to review opportunities and constraints faced and to issue guidance to respective SCG chairs.

The creation of formally recognised SCGs shall not be understood as preventing the creation of other coordination mechanisms. Other coordination mechanisms are invited to engage with the DACU as per operational requirements.

Box 3. Strategic Coordination Group Operating Guidelines

The following SCG Operating Guidelines shall apply only to officially designated SCGs. Other Coordination Bodies are encouraged to conduct themselves in accordance with these Guidelines.

Introduction

- SCGs shall facilitate the provision of effective, coordinated, timely and transparent development assistance within their respective sectors and in support of related MSDP Strategies and Action Plans.
- Beyond these SCG Operating Guidelines, SCGs shall enjoy the autonomy to operate in ways that most effectively meet their specific operational requirements and without requiring any further authorization from the DACU or any other Government Entity.

Accountability

- Minister-level SCG Chairs are appointed by the DACU Chair.
- The SCG Chair is directly accountable to the DACU Chair for ensuring the effective operation of their

SCG, and for adherence to these SCG Operating Guidelines.

- The SCG Chair may appoint a Deputy Chair at the Deputy Minister-level or Permanent Secretary-level to support the SCG Chair in carrying out Chairing responsibilities.
- The SCG Chair shall be responsible for providing the DACU with comprehensive and regular updates on the activities, outputs, and outcomes achieved by their SCG.
- The DACU Secretariat shall monitor SCG adherence to these SCG Operating Guidelines and report findings to the DACU Chair twice annually, at the midpoint and end of each Myanmar financial year.
- The SCG Chair shall ensure that all activities within the remit of their SCG contribute toward national reconciliation, democracy and respect for human rights, gender equality and equality of persons with disabilities and inclusive economic growth.

Meetings and Structure

- The SCG Chair shall personally chair a full SCG meeting at least once every three months.
- The SCG Chair may form sub-groups as desired without requiring any further authorization from the DACU or any other Government Entity.
- The SCG may meet more frequently, with or without the presence of the Chair, and in plenary or smaller or sub-group formats, as per operational requirements without requiring any further authorization from the DACU or any other Government Entity.
- The SCG Chair shall inform the DACU of their SCG membership and structure on a regular basis.

Membership & Attendance

- SCG Members shall at all times conduct themselves in a spirit of inclusivity and transparency with regard to membership.
- The SCG Chair shall make final determinations as to SCG membership (and membership of any sub-groups thereof) in accordance with these SCG Operating Guidelines and without requiring any further authorization from the DACU or any other Government Entity.
- Relevant Government Entities and representatives from relevant State and Region Governments and other relevant sub-national Government Entities shall be represented at all SCG meetings and shall participate actively as SCG Members as per operational requirements.
- Any PID active in the sector and seeking SCG membership shall be considered an SCG Member by default and shall participate actively as an SCG Member.
- SCG members shall jointly nominate interested non-Government of Myanmar Entities who shall, with the SCG Chair's endorsement, impartially assist in the running of the SCG as SCG Facilitators.
- The SCG Chair shall be responsible for articulating the exact nature and level of support required from SCG Facilitators, and SCG Members more broadly.
- SCG Facilitators shall assist the SCG Chair in the selection of two or more organizations, nominated by relevant networks or industry bodies, from each of the following constituencies, who shall participate in the SCGs as Members in a representative capacity:
 - the domestic private sector,
 - CSOs, and
 - INGOs.

SCG Government of Myanmar Members Tasks and Responsibilities

- Government of Myanmar SCG Members shall support the regular M&E of projects and programmes within the sector, share findings with SCG Members.
- Where available and appropriate, datasets shall be shared with the Central Statistical Organization.
- Government of Myanmar SCG Members shall encourage the consolidation of development assistance portfolios and the use of country systems.
- Government of Myanmar SCG Members shall identify their respective analytical needs, coordinate studies, and ensure that SCG Members are briefed with regard to findings.
- Government of Myanmar SCG Members shall ensure prioritized and costed Sectoral, Ministerial, Sub-National and other Development Plans and Strategies (and similar initiatives) are shared with SCG Members and ensure that these plans are kept up to date as per operational requirements.

SCG Non-Government Member Tasks and Responsibilities

- SCG PID Members shall be responsible for ensuring timely, accurate and comprehensive reporting to the Mohinga AIMS, and for addressing gaps, duplication of efforts, and for identifying potential synergies.
- Non-Government of Myanmar SCG Members shall provide inputs into the drafting and ongoing refinement of prioritized and costed Sectoral, Ministerial, Sub-National and other Development Plans and Strategies (and similar initiatives) however ownership shall at all times rest with relevant Government Entities.
- Non-Government of Myanmar SCG Members shall ensure that all support provided is, to the greatest extent possible, directly or indirectly supporting the implementation of these of prioritized and costed Sectoral, Ministerial, Sub-National and other Development Plans and Strategies (and similar initiatives).
- Non-Government of Myanmar SCG Members shall ensure that the SCG is apprised of all ongoing and pipeline initiatives relevant to the sector and seek advice from SCG Members to ensure effective implementation.

SCG Secretariat

- The SCG Chair shall establish an SCG Secretariat housed within their Ministry which shall support the effective functioning of the SCG.
- The SCG Chair shall appoint a Permanent Secretary or Director-General to serve as SCG Secretary.
- The SCG Secretary shall be responsible for the effective running of the SCG Secretariat.
- The SCG Secretary shall be responsible for securing the necessary resources (human, technical and financial) to support the proper function of their SCGs from SCG Members.

4.8.2. Other Coordination Mechanisms

The Government of Myanmar encourages coordination in all sectors including those which do not enjoy formal SCG designation. Other coordination mechanisms, although not designated as formal SCGs are likewise encouraged to adhere to SCG Operating Guidelines given their linkages to Myanmar’s overall development priorities.

The role and number of formally designated SCGs and other coordination mechanisms may evolve, as determined by the Government of Myanmar and as per operational requirements.

The DACU shall maintain effective working arrangements with other coordination mechanisms, and ensure appropriate liaison, coordination and information-sharing.

4.8.3. The Cooperation Partners Group

The CPG is the main forum for information sharing amongst CPG members on development effectiveness and coordination – and for taking decisions on how PID can improve the way they work together, with the Government of Myanmar, and with others on such matters.

CPG core responsibilities (as determined by the CPG) are:

- to provide a forum for members to share information and exchange views on development issues and national plans, to coordinate their work and to identify common development policies, positions and messaging;
- to discuss and promote joint approaches to strategic issues and processes;
- to coordinate with all levels of Government;
- to engage with the Hluttaw, CSOs and the private sector;
- to encourage development cooperation through regular peer review of performance on the provision of harmonised support and reduced fragmentation;

- to encourage coherence between members’ activities relating to development, peace and humanitarian assistance;
- to support the Government of Myanmar’s preparations regarding annual development cooperation fora;
- to support and interact with Government of Myanmar-CPG Working Groups, which may be set up to deal with specific issues; and
- to ensure good communication between all members.

All CPG members are expected to ensure, through due diligence, that their funding recipients are spending money transparently, appropriately, effectively and in line with relevant overarching agreements with Government of Myanmar.

4.9. The Mohinga AIMS

Comprehensive and timely reporting of development assistance is key to ensuring reciprocal accountability between PID and the Government of Myanmar, and between citizens and taxpayers. Accurate data on development assistance is also essential to enable the Government of Myanmar to make more informed decisions regarding the allocation of domestic resources and helps to ensure that development assistance aligns with Myanmar’s development priorities.

The Mohinga AIMS – a simple, open and modern cloud-based web-application – is Myanmar’s officially-designated platform for reporting, storing and analysing all development assistance information.

The Mohinga AIMS can be found at www.mohinga.info

The Mohinga AIMS serves as both a single reporting window and repository of information on all development assistance financed proposed, planned, ongoing and completed projects and programmes. The Government of Myanmar asks all PID to report all development assistance flows, including commitments and disbursements, on a quarterly basis to ensure greater transparency and to facilitate the timely approval and implementation of development assistance financed initiatives.

The Mohinga AIMS is being continuously upgraded to include new features as per operational requirements. The Government of Myanmar shall continue to raise awareness of the Mohinga AIMS amongst all development stakeholders and the general public. Efforts shall also be made to broaden the types of assistance reported into the Mohinga AIMS – in particular, development assistance provided and implemented both by and through INGOs, CSOs and the private sector.

The Ministry of Investment and Foreign Economic Relations has formed the Myanmar Mohinga AIMS Reference Group to oversee the ongoing management and further development of the Mohinga AIMS, including data quality and validation. The Mohinga AIMS Reference Group Terms of Reference (ToR) can be found in Section 11.6.

FERD, via the Mohinga AIMS Task Force, shall ensure that all PID are registered within the Mohinga AIMS, that comprehensive and accurate data quality rankings are made public, and that

the Mohinga AIMS continues to be upgraded, where funding is made available, to ensure that all development assistance is accurately recorded and displayed.

PID are encouraged to actively support the continued development of the Mohinga AIMS, including identifying new features and functionality requirements.

4.10. Development Effectiveness Meeting Schedule

FERD coordinates a schedule of regular development assistance related meetings. The agenda for these meetings and other logistical arrangements shall be managed by FERD with input from various stakeholder groups as appropriate.

4.10.1. The Annual Development Effectiveness Roundtable

The Government of Myanmar is committed to hosting a Development Effectiveness Roundtable (DER) on an annual basis. DER shall be used to facilitate multi-stakeholder dialogue covering Myanmar's overall development trajectory, priority issues, progress toward achieving goals and strategies noted within the MSDP, and PID future commitments. DER shall also assist in the identification of challenges, solutions and opportunities relating to the effective delivery of development assistance in Myanmar.

DER are typically attended by senior Government officials including the DACU Chair, all Union Ministers and State and Region Chief Ministers, Ambassadors, and representatives of international and regional PID organizations. The DER also welcomes representation from the Hluttaw, the domestic and international private sector, the media, think tanks, and both local and international CSOs.

4.10.2. Regular DACU & Partners Meetings

Regular DACU and Partners meetings involve working-level representatives of the DACU, Government Entities, PID, local and international CSOs and the private sector. Such meetings are used by various stakeholder groups to call attention to issues affecting specific sectors or thematic areas, to highlight implementation challenges, and to jointly identify new short- and medium-term development assistance priorities.

4.10.3. Development Dialogues & Portfolio Reviews

All PID are invited to maintain Regular Development Dialogues or Portfolio Reviews, jointly or individually, with the Government of Myanmar. FERD shall co-lead the coordination of such dialogues together with PID and relevant Government Entities.

Where concessional loans make up the bulk of development assistance provided by PID, the DACU may take the lead role in preparing such Development Dialogues and Portfolio Reviews.

4.10.4. Annual Civil Society Dialogues

Annual Civil Society Dialogues provide the Government of Myanmar with a valuable opportunity to discuss Government of Myanmar development priorities, to identify opportunities for closer collaboration with Myanmar civil society regarding MSDP implementation, to discuss challenges

and constraints faced by Myanmar civil society, and other development issues that Myanmar civil society feel warrants the Government's attention.

The DACU encourages all Government Entities to ensure regular formal and ad-hoc opportunities for local and international civil society to express views on matters pertaining to Myanmar's development challenges and opportunities.

5. DEVELOPMENT ASSISTANCE DELIVERY

Based upon the Development Assistance Core Principles set out in Section 1.1, this section articulates Government of Myanmar preferences regarding specific development assistance modalities.

The Government of Myanmar warmly welcomes the diversity of PID active in Myanmar and recognises that the range of development assistance delivery modalities they bring (including blended modalities) can ensure a stronger and more resilient approach to the financing of Myanmar’s overall development priorities.

The Government of Myanmar shall remain open and flexible regarding the range of financing and implementation modalities offered, prioritising results, country systems strengthening and use, comparative advantage, innovation and appropriateness.

PID assistance is at all times expected to align with and support Sectoral, Ministerial, Sub-National and other Development Plans and Strategies regardless of the modality used.

The DACU notes that determining comparative advantage can often involve a degree of subjectivity and therefore shall make such determinations based on regular dialogue and consultation with PID.

Box 4. “Aid Brokering”

The Government of Myanmar discourages the practice of “aid brokering” whereby interested parties present their proposals with neither a secure source of financing nor a viable financing plan (or interested partners) to Government Entities seeking an endorsement that is subsequently used to solicit third-party support.

The Government of Myanmar believes such practices risk entrenching a supply-driven approach to the provision of development assistance, limits competitiveness, is at odds with good development practice and inconsistent with the spirit and intention of this DAP. However, this does not imply that in all cases Government Entities should reject such proposals as there are also cases where formal agreements or Letter of Intent may be required to secure financing as part of a high quality and appropriately managed project identification and procurement process.

In cases where a Government Entity is concerned that “aid brokering” may be occurring or at risk of occurring, Government Entities are encouraged to submit their concerns to the DACU for further consideration and speedy resolution.

Government Entities are encouraged to conduct due diligence regarding unsolicited development assistance proposals to ensure that the PID proposing the initiative has secured (or is likely to secure) access to the financial and/or technical resources required to implement the proposal before approval or submission to the DACU.

5.1. General & Sector Budget Support

The Government of Myanmar encourages the delivery of development assistance through general and sector budget support modalities. The Government of Myanmar views general and sector budget support as being amongst the most effective assistance delivery modalities, corresponding well with development effectiveness principles by way of strengthening country systems, promoting national ownership, and ensuring alignment with national, sub-national and

sector-level development priorities. The Government of Myanmar also views general and sector budget support as effective tools, both to create the additional fiscal space necessary to implement important actions and reforms, as well as to deepen engagement through focused policy dialogue.

Budget support typically refers to a form of financial assistance whereby financing is channelled directly into the Government of Myanmar's budget, using the Government's allocation and accounting systems, and with conditionality largely focused on policy measures related to enhancing economic growth, reducing poverty, macro-economic management, and strengthening institutions, and subject to the same audit requirements as recurrent expenditure.

5.2. Use of Country Systems

The Government of Myanmar advocates that, to the greatest extent possible, PID deliver development assistance through country systems. However, the Government of Myanmar also acknowledges that Government Entities, and absorptive capacities, must also be strengthened to increase the ability for development assistance to be delivered in this manner. Therefore, the Government of Myanmar remains firmly committed to improving public financial management and ongoing civil service reform.

Likewise, the Government of Myanmar encourages PID to support the strengthening of fiduciary and administrative capacities within Government Entities, including introducing robust and standardized expenditure control mechanisms, at all levels. The Government of Myanmar believes that doing so will enable PID to deliver more assistance through country systems.

PID which chooses to deliver development assistance outside country systems shall include a clear justification for doing so within their Grant Design Document or Concessional Loan Concept Document. PID are also encouraged to articulate plans to increase their delivery of development assistance through country systems over time within their Development Cooperation Strategy or similar.

Box 5. Getting Development Assistance On-Budget

The Government of Myanmar aims to significantly increase the proportion of development assistance recorded 'on budget'. The increased use of country systems will help to realize this goal. Improved long-term, multi-year planning and budgeting by the Government of Myanmar and PID, and the implementation of the MSDP and Project Bank, alongside greater transparency in development assistance data, will each contribute to this objective.

5.3. Pooled/Trust Funds & Other Similar Modalities

Where PID are not in a position to provide development assistance through general and/or sector budget support modalities, the Government of Myanmar encourages the delivery of development assistance through Programme Based Approaches (PBA) and Multi-Donor Trust Fund (MDTF) mechanisms. Such forms of assistance enable the efficient delivery of a comprehensive and coordinated set of activities directly aligned with national, sub-national and sector-level development priorities.

Government Entities may establish sector specific MDTF mechanisms. The Government of Myanmar shall be represented at the Deputy Director General-level or higher in all PBA and MDTF governance structures. Government of Myanmar representatives shall ensure their substantive engagement throughout all stages of the programme cycle.

5.4. Project-Based Development Assistance

The Government of Myanmar recognises that project-based development assistance can be valuable in a range of circumstances including in the delivery of assistance in hard-to-reach communities, in supporting the Government of Myanmar's delivery of complex reforms and investments, and in building longer-term institutional capacities.

In particular, the Government of Myanmar welcomes project-based development assistance which prioritizes innovative approaches to service delivery and capacity-strengthening that may have the potential for wider rollout/scale-up in partnership with Government Entities.

5.5. Grant Assistance

To maximise the volume and quality of development assistance, and to ensure continued stability in its public finances, the Government of Myanmar encourages development assistance to be provided in the form of grants (rather than concessional loans or any other form of credit) except where economic and financial analysis presents a compelling reason to draw upon concessional finance or other sources, or where the provision of grants may risk distorting market incentives.

5.6. Concessional Loan Assistance

While Myanmar is not considered to be at risk of debt stress, the Government of Myanmar is committed to maintaining Myanmar's external debt at a manageable level. Therefore, the Government of Myanmar has a strong preference for the provision of development assistance in the form of highly concessional loans or credits (with the most affordable repayment obligations) and shall view more favourably those loans or credits with the highest level of concessionality.

The Government of Myanmar recognises that grant resources alone will be insufficient to achieve all development priorities outlined within the MSDP. Therefore, the Government of Myanmar shall seek to gain maximum benefit from concessional loan financing in support of social and economic development priorities.

The Government of Myanmar shall favour concessional loans and credits which align with Myanmar's development priorities and broader development goals as articulated within the MSDP.

In principle, concessional loan financing shall only be used to finance initiatives where the economic rate of return is determined by the Government of Myanmar to be higher than the borrowing cost.

Other non-concessional development finance and other forms of credit with a development focus may be considered by DACU for endorsement on a case-by-basis.

5.7. Untying Development Assistance and Local Procurement

Tied assistance (i.e. the procuring of imported goods and services tied to a single partner country or PID) severely limits the ability of both the Government of Myanmar and PID to pursue value for money procurement. Therefore, the Government of Myanmar encourages all PID to ensure their development assistance is provided fully untied.

Government Entities shall be responsible for identifying potentially tied assistance arrangements during the Project/Programme Concept Approval Phase. Where a Government Entity is unsure whether a certain financing practice may be considered to be tied assistance, the Government Entity may request that the PID furnish evidence in support of any claim that such a practice is untied or partially untied.

Government Entities are encouraged to refer to the DACU for guidance regarding any proposal involving the use of tied aid.

Officially extended and officially guaranteed private export credits shall not be considered tied aid.

5.8. Prioritising Local and Competitive Procurement

The Government of Myanmar values open, accessible and timely contracting practices, including, where possible, leverage the use of development assistance in ways which prioritise the creation of opportunities for Myanmar citizens and businesses to contribute to our nation's development.

All stakeholders are therefore encouraged to identify ways to increase local content procurement including prioritising the hiring of Myanmar citizens and businesses (and reducing wage gaps between local and international hires).

The Government of Myanmar encourages all stakeholders to minimize the use of non-competitive tender short-lists to ensure more equal opportunities in the award, and implementation of contracts.

The Government of Myanmar discourages practices which may unnecessarily extend the development assistance implementation chain (e.g. the use of 'sub-sub' or multi-layer contracting arrangements) given that such practices frequently result in excessive overheads, leaving fewer resources available for intended beneficiaries. The Government of Myanmar also recognises that PID direct implementation may not always offer the greatest value for money and so shall be flexible, prioritising results, country systems strengthening and use, comparative advantage, innovation and appropriateness.

Government Entities overseeing procurement plans and modalities within projects shall be responsible for identifying opportunities for furthering local competitive procurement and for

communicating these to PID while remaining in compliance with procurement manuals and other similar/relevant documentation agreed between Government Entities and PID.

5.9. Localising Commodity-Based Assistance

The Government of Myanmar appreciates commodity-based development assistance provided by PID, particularly in the context of humanitarian emergencies and natural disasters. The Government of Myanmar also notes that commodity-based development assistance is at times procured within the provider country (or external to Myanmar), imported into Myanmar and then distributed in an uncoordinated manner, all at significant cost on both sides. Such practices also risk distorting local markets. Therefore, the Government of Myanmar requests that, to the greatest extent possible (exempting cases involving a specific request from a Government Entity) that commodity-based assistance is localised.

5.9.1. In-Kind Loans

The Government of Myanmar notes potential risks associated with the use of in-kind loans given that they are often tied to the credit supplier and therefore may limit Myanmar's ability to pursue other more value-for-money options.

Government Entities proposing the use of in-kind loans must include in their submission to the DACU an assessment of both the prevailing and future potential market (and other) conditions which may impact upon repayment obligations and provide such assessments to the DACU and as part of Concessional Loan Approval Process (see Section 10.3).

5.10. Technological Sustainability & Interoperability

Where development assistance involves the procurement, application and/or transfer of information and communications technology (ICT), this technology shall be cost-effective, secure, untied, well-supported, future-leaning, and capable of interoperability with other relevant systems.

Wherever possible, the Government of Myanmar prefers the use of open source technologies that are both evidence-based and appropriate to the Myanmar context, with a commensurate investment in the building of capacities required to use and maintain technologies acquired.

5.11. Division of Labour & Avoiding Fragmentation

At present, some PID are operating in a large number of sectors, including sectors in which they may not necessarily hold a firm comparative advantage. The Government of Myanmar is committed to preventing fragmentation and the uncoordinated overlap in the delivery of development assistance.

In the medium-term, the Government of Myanmar encourages PID to focus their assistance in a limited number of sectors where they bring a comparative advantage, resulting in significant efficiency gains for both PID and the Government of Myanmar.

To encourage greater interconnectedness and coherence of complementary initiatives, and an appropriate division of labour, the DACU will work with Government Entities and PID to identify sectors where additional development assistance is required, identify where ‘overcrowded’ sectors exist, and assist both Government Entities and PID to jointly coordinate their support accordingly.

The DACU and FERD will work proactively with PID, including during the formulation and review of Development Cooperation Strategies, to provide broad guidance as to which sectors and thematic areas they may wish to prioritise for inclusion within their portfolio.

5.12. Humanitarian Assistance

The Government of Myanmar accepts the ultimate responsibility of the State to provide for the humanitarian needs of its people.

The Government of Myanmar is committed to continued dialogue and action in concert with local and international humanitarian partners resulting in improvements to the effectiveness and coordination of humanitarian assistance. In this regard, further guidance shall be developed by appropriate Government Entities, including the DACU, in consideration of the differences as well as the inter linkages between humanitarian assistance and development assistance.

PID must ensure that all forms of humanitarian assistance are reported to the Mohinga AIMS.

5.13. Technical Assistance

The Government of Myanmar is committed to strengthening the human and institutional capacities required to achieve our national development objectives, including through the use of development assistance funded technical assistance.

The Government of Myanmar recognises that technical assistance more broadly, and Embedded Technical Assistance, in particular, can and often does play a valuable role in strengthening Myanmar’s human and institutional capacities necessary to sustain the implementation of key reforms and to facilitate knowledge transfer.

At all times, such technical assistance shall be demand-driven, effectively managed, of the highest quality, and shall always provide value for money. Barring exceptional circumstances, capacity building shall be included as a central objective in the deployment of technical assistance.

Technical assistance must not seek to replace or substitute local capacities or create an unsustainable reliance on such assistance (including for the delivery of functions that the Government of Myanmar may be unable to sustain long-term).

To ensure the most effective use of Embedded Technical Assistance, the Government of Myanmar has developed “General Guidance on Technical Assistance” found in Section 7. PID are expected to make all efforts to align their provision of Embedded Technical Assistance accordingly.

6. GENERAL GUIDANCE ON APPROVAL PROCESSES

This section describes in broad terms the various process that shall be followed by Government Entities and PID regarding approving the provision of development assistance. A separate and more detailed set of supplementary step-by-step Standard Operating Procedures (SOP) have also been prepared to provide further clarification.

The approval procedures set out within this section and related SOPs shall apply to all forms of development assistance except for stand-alone initiatives financed and implemented by PID independent of a project or programme specific MoU or similar applicable Agreement, or any other formal partnership with a Government Entity.

The Government of Myanmar is committed to establishing clear, efficient and consistent procedures covering the identification, design, negotiation, approval, implementation and evaluation of development assistance in Myanmar. The Government of Myanmar also recognises that PID maintain their individual management practices and procedures. All PID are asked to simplify any procedures inconsistent with this DAP, and with this section in particular, to achieve greater alignment with those used by the Government of Myanmar.

The Government of Myanmar, through the DACU, shall seek to ensure that all relevant institutions work collaboratively, and that related procedures remain constructive, facilitative and add value at each step throughout the approval process.

FERD shall hold a central coordination and management role and shall serve as the primary interface between the Government of Myanmar and PID on all issues relating to development assistance.

On a case-by-case basis, where the efficient and timely provision of assistance may require deviation from the procedures outlined in this section and related SOP, PID and/or relevant Government Entities shall request a meeting with the DACU to discuss and agree upon necessary alternate arrangements and timeframes and to ensure clarity amongst all stakeholders.

At an institutional level, where PID procedures face unresolvable conflict with Government of Myanmar procedures, PID shall provide a detailed explanation of the conflict, and propose a potentially viable solution for consideration by the DACU. The DACU will work together with these PID and relevant Government Entities to agree upon a mutually agreeable solution.

In principle, cases pertaining to development assistance (e.g. MoUs, Note Verbale, Country Partnership Strategies, changes to projects/programmes, extensions, concepts) should not be submitted to the Economic Committee without having been reviewed by the DACU and an advisory opinion been drafted.

PID shall not be required to seek DACU endorsement or Economic Committee approval for offers of Technical Assistance or vehicle procurement if such procurement is a component part of a previously approved project/programme.

The Government of Myanmar reserves the right to decline or cancel any development assistance financed initiative if the potential negative effects of that assistance are considered to outweigh potential benefits.² Any refusal shall involve both quantitative and qualitative considerations and shall be decided upon a case-by-case basis.

Box 6. The Project Bank

The Ministry of Planning, Finance and Industry, in coordination with other relevant Government Entities oversees the Project Bank - an interactive, publicly accessible, online database of projects for which financing is being sought, and which will further the implementation of various Strategies and Action Plans noted within the MSDP.

In doing so, the Project Bank:

- establishes a predictable and transparent system for major project development and management that will enable the Government of Myanmar to effectively implement the MSDP;
- promotes the role of the private sector in national development by attracting appropriate private partners through Public-Private Partnerships (PPP) and equitization processes to better augment financial resources toward the achievement of Myanmar's national development objectives; and
- ensures competition and efficiency in the implementation of projects through the use of Swiss Challenge and other competitive tendering processes.

The Government of Myanmar encourages all PID to prioritize the funding of initiatives within the Project Bank, through grants, concessional loans and other innovative funding modalities.

Fast-track approval procedures will be introduced.

State and Region Governments seeking approvals for initiatives financed with development assistance shall adhere to the policies, processes and procedures set forth within this DAP. All documentation submitted by State and Region Governments which require consideration by the DACU, or Economic Committee shall have received prior approval by the respective Chief Minister.

6.1. General Guidance

6.1.1. Use of Standard Agreement & MoU Templates

Where possible, and while in no way seeking to prevent use of individual PID standard templates, MoUs and similar such Agreements with Government Entities should consider the standard template found in Section 11.4 as a starting point for negotiations in order to fast-track assessment and approval.

Both Government Entities and PID shall remain flexible and mutually accommodating in order to arrive at a final agreeable text in a timely manner.

6.1.2. Ensuring Documentation Quality

Government Entities are frequently asked to consider documentation submitted by PID in the English language. Such documentation often requires translation into Myanmar language, the

² Cancellations of ongoing initiatives shall be done in accordance with the relevant Grant Agreement/MoU, Concessional Loan Agreement or similar agreement.

official language of the Republic of the Union of Myanmar, by working-level staff within Government Entities. When English language documentation submitted by PID is of poor quality, containing spelling, grammatical and other inconsistencies, Government Entity translation capacities are stretched, which can delay timely decision making and approvals. PID are therefore encouraged to ensure that all English language documentation provided to Government Entities for consideration is reviewed before submission for spelling and grammatical accuracy.

PID are encouraged to provide as much documentation as possible, including MoUs and similar such Agreements, in Myanmar language to ensure their timely consideration.³ Where PID are unable to provide Myanmar language translations, PID shall work closely with Government Entities to ensure a clear, shared understanding of all English language documentation submitted to the DACU.

Each Government Entity shall establish a dedicated team to review all documents for comprehensiveness, clarity and quality before submission to the DACU. It shall remain the responsibility of Government Entities to ensure accuracy regarding translation, spelling and grammar before submission to the DACU. Failure to do so may result in delays or potential rejection.

6.1.3. MIFER as a Single Window

The Ministry of Investment and Foreign Economic Relations shall be the single window for the submission of all cases requiring the DACU's consideration prior to submission to the Economic Committee.

6.1.4. Use of Tied Assistance

Where the provision of development assistance involves the use of tied assistance, PID shall include a clear, written justification as to why tied assistance is being proposed in that instance within the documentation submitted.

6.1.5. Budget Support

Approvals for General and Sector Budget Support shall follow the processes set forth in Section 10.2 and 10.3 however, in such cases, the signing authority shall be the Ministry of Planning, Finance and Industry.

6.1.6. Packaged Approvals

Where an initiative has been substantively included within a broader package of projects or programs approved by the Economic Committee, Government Entities shall be free to determine the most effective subsidiary approval and implementation arrangements without requiring any further authorization from the DACU or any other Government Entity.

³ Myanmar language translations provided by PID shall not be considered equally authentic as the original language document unless expressly stated.

6.1.7. Vehicles Procurement

The Government of Myanmar discourages the procurement of non-essential and premium-level vehicles as part of grant and concessional loan financed initiatives.

In cases where the use of vehicles is considered essential to project effectiveness, partner Government Entities should make vehicles available from within their existing fleet as a first preference.

Where a partner Government Entity and Partner in Development consider vehicle procurement to be an essential to project effectiveness, a compelling justification must be provided prior to the project/programme's approval.

6.1.8. Contracts & Procurement

The Government of Myanmar encourages Government Entities to prioritise best quality and cost-effective procurement solutions and also to remain sensitive to legal/procedural requirements to which PID may be bound.

Government Entities may approve the purchase of development assistance financed goods and services and enter into contracts provided that the procurement or contract sits subsidiary to a project/programme previously approved in accordance with this DAP.

In doing so, Government Entities shall be free to determine most efficient procurement and contract signing procedures without requiring any further authorization from the DACU or any other Government Entity, while remaining in keeping with the efficiency Partnership Principle (Box 1), and in compliance with Myanmar's existing laws, rules, procedures, notifications, orders and directives.

6.2. Phase 1: Approval of Development Cooperation Strategies

Development Cooperation Strategies provide PID with a strategic basis upon which to operate in Myanmar, providing an opportunity for Government of Myanmar and PID to agree upon the general sectors and modalities through which support will be provided over the medium-term.

All PID are encouraged to provide development assistance within an overarching, multi-year Development Cooperation Strategy that has been developed in consultation with the Government of Myanmar.

Unless agreed, Development Cooperation Strategies shall not be considered legally binding on any party.

Development Cooperation Strategies should, to the greatest extent possible, establish the broad scope, scale, and sector-level focus of current and pipeline PID assistance, together with an indication of anticipated projects, programmes or focus areas for use as a basis for more detailed subsidiary Grant and Concessional Loan Agreements.

Where possible, PID are encouraged to include reliable indicative commitments of anticipated development assistance over a multi-year period, anticipated beneficiaries and implementing organizations, anticipated project/programme locations, and proposed delivery modalities within Development Cooperation Strategies.

All PID are encouraged to maintain an open dialogue via SCGs throughout the Development Cooperation Strategy drafting process to reduce the risk of duplication and overlap, to facilitate a more effective division of labour and to improve the efficient allocation of development assistance overall.

PID shall enjoy the flexibility to develop Development Cooperation Strategies in accordance with respective PID standard practice.

Where PID seek formal Government of Myanmar endorsement of their Development Cooperation Strategy, PID shall engage FERD who shall play a coordination, facilitation and oversight role, convening relevant Government Entity counterparts and generally operating as a one-stop-shop, ensuring the effective, efficient and timely consideration by the Government of Myanmar.

PID may choose to maintain a regular dialogue between relevant Myanmar authorities in place of a Development Cooperation Strategy. In such cases, FERD shall co-lead dialogues pertaining to development assistance matters together with PID. In such cases, following such dialogues, note verbale or aide-memoire will be agreed and provided to the Economic Committee for their endorsement.

6.3. Phase 2: Project/Programme Concept Approval

PID and Government Entities may propose and discuss development initiatives and agree on concepts which shall underpin further programme- and project-level development.

In cases where PID propose support via diplomatic channels, the Ministry of Foreign Affairs shall pass the proposal to the relevant government entity.

Where multiple Government Entities are proposed to receive PID support, a Lead Government Entity shall be selected (see Section 10.2.1).

Once a project/programme concept has been agreed, the Government Entity shall submit all relevant documentation to FERD who shall prepare the case for submission to the DACU.

The DACU will review the proposal and may either offer an endorsement, allowing for full Project/Programme development to begin, or convey the case to the Economic Committee for further review and approval.

6.4. Phase 3: Grant Design/Concessional Loan Design Approval

When the Project/Programme is ready for final approval, the Government Entity shall submit all relevant documentation to FERD who shall prepare the case for final submission to the DACU.

The DACU will review the Project/Programme and may either offer an endorsement, allowing for the Project/Programme to be signed, convey the case to the Economic Committee for further review and approval or 'green light' the Project/Programme for inclusion in the Project Bank.

All proposed Grant Designs/Concessional Loan Designs shall receive written endorsement by relevant Chief Minister prior to submission to the DACU.

7. GENERAL GUIDANCE ON TECHNICAL ASSISTANCE

Embedded Technical Assistance that is demand-driven, well designed and value for money can make a significant contribution to Myanmar's development. However, in cases where such assistance is supply-driven, poorly managed or offers weak value for money, it can also risk being counterproductive. Therefore, the Government of Myanmar has developed the following General Guidance on the Use of Embedded Technical Assistance which all PID are expected to adhere to (see Box 9).

In accordance with President's Office Notification 1/2019, the Policy applies to all new Embedded Technical Assistance, including advisers, long-and short-term experts and similar personnel (including those working in a training capacity) who are contracted either:

- directly by Government Entities but funded by development assistance, or
- by PID, but where they are expected to spend 50% or more of their contracted engagement period working with or within Government Entities.

The DACU also notes that PID often make available non-Embedded Technical Assistance expertise in the form of seconded diplomats or civil servants, university fellows and volunteers. The DACU encourages PID providing such expertise to maintain conformity with these Guidelines.

The DACU may authorize exceptions to this General Guidance in special circumstances following a request from either a PID or Government Entity.

Box 7. Embedded Volunteer Technical Assistance

Myanmar has benefited from the dedicated efforts of foreign volunteers who have supported our country's development. Managing Embedded Volunteer Technical Assistance, just like Embedded Technical Assistance, inevitably places transaction costs upon the Government of Myanmar.⁴

Therefore, regarding the use of Embedded Volunteer Technical Assistance working closely with or within the Government of Myanmar, the receiving Government Entity shall take the leading role in identifying specific areas which may benefit most from Embedded Volunteer Technical Assistance and shall communicate these needs directly to PID. It shall be upon this basis only that the Government of Myanmar shall engage Embedded Volunteer Technical Assistance.

Box 8. General Guidance on the Use of Embedded Technical Assistance

Responsibilities of the Development Assistance Coordination Unit

- DACU will maintain and communicate guidelines, procedures and best practice regarding the recruitment, management and oversight of Embedded Technical Assistance across Government. In doing so, DACU will ensure clear and efficient procedures and prioritize value-for-money outcomes while welcoming feedback from all relevant stakeholders.
- Upon voluntary receipt of a request from a Government Entity, the DACU may review proposals for the use of Embedded Technical Assistance and offer advice or propose alternative arrangements for consideration by that Government Entity.
- Upon voluntary receipt of a request from a Government Entity, the DACU may review Embedded Technical Assistance ToR prior to finalization/approval and provide recommendations for consideration

⁴ Including volunteers embedded within Government Entities receiving compensation.

by that Government Entity.

- The DACU may be asked to connect potential Embedded Volunteer Technical Assistance with appropriate Government Entities. In cases where Embedded Volunteer Technical Assistance may be feasible, the DACU will work closely with potential Government Entities to ensure such approaches are both cost-effective and technically sound.

Responsibilities of Government Entities

- Government Entities will be actively involved in the drafting of Embedded Technical Assistance ToRs to ensure that they include specific, measurable and time-bound objectives/outcomes; specific requirements associated with knowledge-transfer and capacity-building for Government staff; monitoring and reporting arrangements; and list Government counterpart(s).
- Government Entities and/or PID shall publish available Embedded Technical Assistance positions and associated ToRs in Myanmar and English language (where feasible) on recognized online job boards (including at least one Myanmar website) and/or their respective websites to ensure transparency and attract the widest field of local and international candidates.
- Government Entities shall be responsible for the final selection/approval of the Embedded Technical Assistance from among those shortlisted, based upon objective and transparent and appropriate criteria.⁵
- In support of knowledge-transfer, Government Entities must pair Embedded Technical Assistance with a designated government counterpart (a specific individual or team), allowing the former to gain better insights into local context and the latter to gain relevant professional skills and experience.
- Government Entities shall ensure regular dialogue with PID funding Embedded Technical Assistance concerning performance. Government Entities are encouraged to make the DACU aware of both success stories and good practices, as well as unsatisfactory performance that may require further follow-up action.
- Government Entities may reserve the right to request alternative Embedded Technical Assistance following an appropriate notice period and in accordance with due process and contractual obligations if an Embedded Technical Assistance's performance is judged by the Government Entity to be unsatisfactory or if priorities/needs change.

Responsibilities of Partners in Development

- PID are responsible for adhering to these Guidelines, and for seeking clarification from counterparts, Government Entities or the DACU where necessary.
- Where possible, PID should establish pooled funds to jointly finance Embedded Technical Assistance services.
- Details of Embedded Technical Assistance should be entered into the Mohinga AIMS by the funding PID and updated on a quarterly basis.
- Copies of contracts between funding PID and Embedded Technical Assistance should be shared with the relevant Government Entities.
- Where PID are directly contracting Embedded Technical Assistance, the PID must provide a list of at least three suitable candidates (or an explanation for any exceptions to this guidance), from which the Government Entity may choose. In such cases, PID must make a reasonable effort to ensure the validity of candidates' stated qualifications and experience.
- Former Myanmar civil servants (excluding those who have reached official retirement age) shall not be eligible for recruitment as Embedded Technical Assistance until at least twelve months after their departure from Government service.

Responsibilities of Embedded Technical Assistance

- Embedded Technical Assistance shall submit regular formal reports to their identified Government counterparts covering progress toward deliverables set within their ToRs and shall provide a Final Report summarizing accomplishments, challenges faced and recommendations for key stakeholder groups.

⁵ Government Entities shall remain flexible in cases where PID are unable to comply in order to ensure the timely provision of required technical assistance.

- Embedded Technical Assistance shall treat the transfer of knowledge and local capacity-building as a priority.
- Embedded Technical Assistance shall be predominantly based in Myanmar during their contract period, in order to facilitate on-the-ground understanding, effective communications, and knowledge transfer. Exceptions shall require written justification from PID and Government Entity endorsement.
- Embedded Technical Assistance must at all times remain sensitive to Myanmar culture and context.

PID who, for legal and/or procurement reasons, are unable to conform with certain aspects of this General Guidance shall inform the DACU in writing, including their exact legal and/or procurement rules that limit their conformity. The DACU will work together with these PID to identify a mutually agreed solution.

This General Guidance on Technical Assistance shall not apply to any technical assistance financed and contracted by PID independent of a project or programme specific MoU or similar applicable Agreement, or any other formal partnership with a Government Entity.

Box 9. Key Considerations for Government Entities Considering use of Embedded Technical Assistance

Government Entities considering the use of Embedded Technical Assistance shall give full consideration to the following:

Background

How did the proposal to use Embedded Technical Assistance come about? Does the Government Entity fully support the use of Embedded Technical Assistance in this instance?

Alignment

Does the proposed Embedded Technical Assistance contribute to the delivery of high priority, strategic goals and objectives as specified in Sectoral, Ministerial, Sub-National and other Development Plans and Strategies?

Internal Government Capabilities

Have opportunities to use existing capacities within the Government Entity (or the Government of Myanmar more broadly) as an alternative to engaging Embedded Technical Assistance been fully explored? Were other options considered before deciding to use Embedded Technical Assistance?

Clarity

Are the desired outputs and outcomes to be achieved through the use of Embedded Technical Assistance clear to the Government Entity?

Sustainable Knowledge Transfer

Will the Government Entity ensure that technical skills and knowledge, once transferred, can be used in ways that avoid the repeated engagement of Embedded Technical Assistance for the same purpose?

Change Management

In cases where the engagement of Embedded Technical Assistance is likely to result in a significant change to systems or procedures used by one or more Government Entities, has the Government Entity considered what steps must be taken to ensure that the impacts of this change are acceptable to all stakeholders?

Management, Monitoring & Evaluation

Does the Government Entity have the capacity to provide effective managerial oversight of the Embedded Technical Assistance to ensure that deliverables are being achieved?

7.1. Approving Offers/Proposals for Embedded Technical Assistance

Technical Assistance is sometimes one part of a broader project or programme but can also constitute a project in and of itself.

Approval of a broader project or programme in accordance with this DAP and associated Standard Operating Procedures shall be understood as conferring approvals to Embedded Technical Assistance components provided that the use of Embedded Technical Assistance is clearly stated within project/programme documentation.

Government Entities are asked to apply the 5 tests contained in Box 10 prior to accepting individual Embedded Technical Assistance.

Box 10: "The 5 Tests"

When selecting individual Embedded Technical Assistance, the DACU requires that Government Entities apply the 5 tests below:

- Has the Government Entity been actively involved in the Embedded Technical Assistance ToR drafting process?
- Has the Government Entity been responsible for the final selection of the Embedded Technical Assistance from amongst those shortlisted?
- Has the Government Entity assigned a counterpart role for each Embedded Technical Assistance?
- Is there an M&E/oversight structure in place to ensure the Embedded Technical Assistance is performing effectively?
- Is there a priority placed on knowledge transfer and capacity building?

If the answer is 'no' to any of these '5 Tests', Embedded Technical Assistance is unlikely to achieve its desired outcome.

In such cases, Government Entities are encouraged to seek a consultation with the DACU prior to approving such offers.

7.2. Reporting on the Status of Embedded Technical Assistance

Government Entities benefitting from the use of Embedded Technical Assistance shall, on a quarterly basis, provide FERD with a list including name, nationality, associated project/programme, financing PID, location, sector and expected/actual contract start/end dates.

Government Entities benefitting from the use of Embedded Technical Assistance shall provide FERD with a copy of any Final Report written by consultants/experts (or similar) within two weeks of receipt.

8. GENERAL ADMINISTRATIVE PROCEDURES

8.1. Visas

Diplomats, staff, consultants and those whose services are otherwise engaged by a PID to implement development assistance funded initiatives in Myanmar, including immediate family members, shall receive a visa issued either via a Myanmar Embassy abroad or upon arrival, in accordance with an established Framework Agreement, MoU or any similar applicable Agreement established between the Government of Myanmar and the PID.

The Government of Myanmar is considering upgrading the official Myanmar eVisa service. Additional guidance on visa processes and eligibility will be developed in consultation with relevant stakeholders. Further information on both matters will be made available in due course.

8.2. Establishing an Office in Myanmar

All PID shall be permitted to establish offices in any part of Myanmar, other than restricted areas as determined by the Ministry of Home Affairs from time-to-time. All PID seeking to establish offices shall inform FERD in writing at least two months before opening their offices so that FERD may facilitate the necessary approvals.

PID wishing to establish offices in restricted areas require formal authorizations. PID shall officially inform FERD of plans to open offices in restricted areas so that appropriate arrangements and consultations can be made.

The Government of Myanmar encourages PID to establish and strengthen their full-time presence in Nay Pyi Taw, our capital city and home of the Government and Hluttaw. The Nay Pyi Taw Council and municipal authorities stand ready to assist in this regard.

PID, and local and international staff of PID, are permitted to rent residential accommodation anywhere in Nay Pyi Taw except the Military Zone. Tenants and landlords shall follow relevant standard procedures as elsewhere in the country, including registration with relevant township authorities.

Specific queries are to be directed to the Nay Pyi Taw Council.

Embassies and Diplomatic Missions seeking to establish a presence in Nay Pyi Taw shall refer to the Ministry of Foreign Affairs for further guidance.

8.3. Knowledge Products, Conferences, Seminars & Trainings

PID are encouraged to ensure that knowledge products (e.g. publications, research, reports etc.) and the content of conferences, workshops seminars, trainings and similar capacity building and knowledge-sharing events are made freely available to the widest possible audience. This includes a strong preference for the use of Myanmar and other local languages in content delivery and materials distribution.

Furthermore, in the spirit of openness and transparency, and where sufficient internet bandwidth is available, Government Entities and PID are encouraged to utilize online platforms which facilitate live video streaming and content sharing. Where internet bandwidth is insufficient, Government Entities and PID are encouraged to upload recorded content when bandwidth becomes available.

Data formally collected by Government Entities and PID during the implementation of development assistance funded initiatives should, to the greatest extent possible, be managed in accordance with the Open Development Data Principles found in Box 11.⁶

Box 11: Open Development Data Principles

Complete

Data should be made available via a publicly accessible website subject to valid privacy limitations and/or security concerns.

Primary

Data should be made available at with the highest possible level of granularity and without aggregation or modification.

Timely

Data should be made available as quickly as necessary to preserve its value.

Machine Processable

Data should be structured to enable automated processing.⁷ Data that collected in Myanmar language and/or other indigenous languages of Myanmar should be encoded in accordance with the Myanmar Unicode (ISO 10646) standard.

Non-Discriminatory

Data should be available to all without requiring application or registration.

Non-Proprietary

Data should be available in a format over which no entity has exclusive control.

License-Free

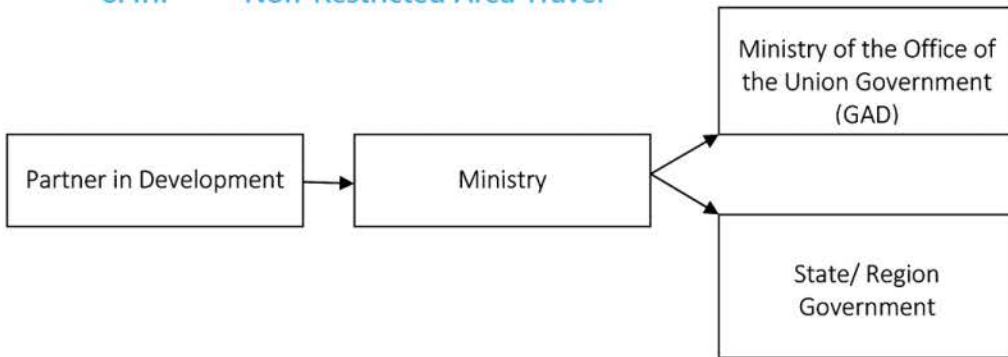
Data should not subject to any restriction of copyright, patent, intellectual property or trade secrets.

⁶ These recommendations have been adapted from the Open Data Charter which can be found at: <https://opendatacharter.net/principles/>

⁷ Machine processable data formats include, but are not limited to, data formats such as comma separated values (CSV) for tabular data, and Shapefiles (SHP) for geographic data.

8.4. Travel Authorisations

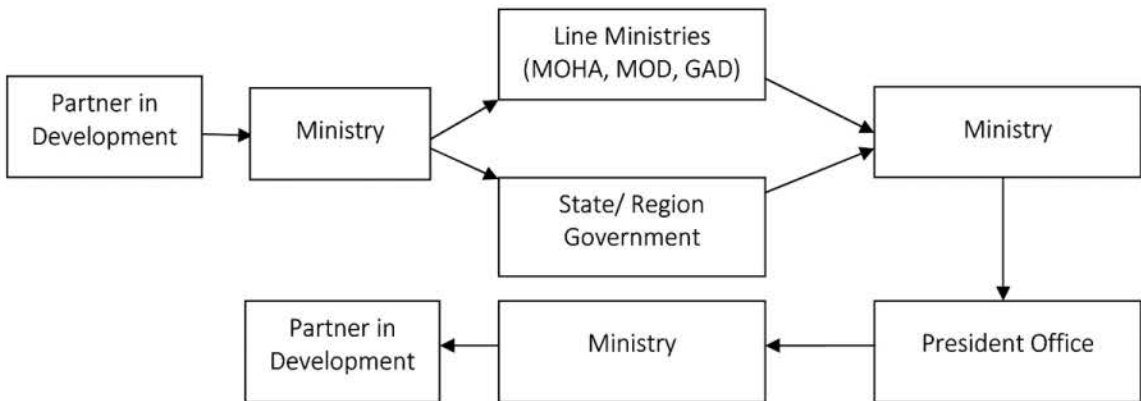
8.4.1. Non-Restricted Area Travel



PID are permitted to travel to unrestricted areas; however, they shall notify the relevant partner Ministry of their intention to visit, inclusive of a detailed travel schedule at least 7 working days in advance.

Partner Ministries shall then inform General Administration Department within the Ministry of the Office of the Union Government and State/Region Governments of the PID's intention to travel with the Ministry of Home Affairs and Ministry of Labour, Immigration and Population in copy.

8.4.2. Restricted Area Travel - General



All PID seeking to travel to restricted areas must complete and submit a Restricted Area Travel Authorization (RATA) Request Form (see Section 11.1) to the relevant Line Ministry at least 10 working days in advance of the date of intended travel.

Upon receipt of the RATA Request from PID, Line Ministries shall submit the RATA Request Form together with a cover letter seeking recommendations from the following entities:

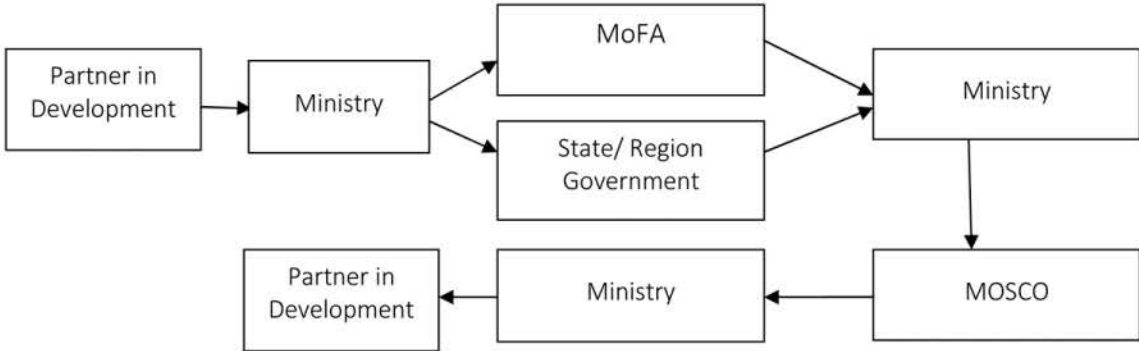
- Ministry of Home Affairs;
- The Ministry of Defence; and
- Relevant State/Region Governments

Upon receiving recommendations from the aforementioned entities, the Line Ministry shall submit the RATA Request Form, recommendation letters and any other documentation deemed relevant to the Ministry of the President’s Office.

The Ministry of the President’s Office shall then inform the Line Ministry of its decision to either grant or decline permission to travel.

The Line Ministry shall then inform PID of that decision.

8.4.3. Restricted Area Travel –Rakhine State



All PID seeking to travel to Rakhine State must complete and submit a Restricted Area Travel Authorization (RATA) Request Form (see Section 11.1) to the relevant Line Ministry at least 10 working days in advance of the date of intended travel.

Upon receipt of the RATA Request from PID, Line Ministries shall submit the RATA Request Form together with a cover letter seeking recommendations from the following entities:

- The Ministry of Foreign Affairs; and
- Relevant State/Region Governments.

Upon receiving recommendations from the aforementioned entities, the Line Ministry shall submit the RATA Request Form, recommendation letters and any other documentation deemed relevant to the Ministry of the State Counsellor’s Office.

The Ministry of the State Counsellor’s Office shall then inform the Line Ministry of its decision to either grant or decline permission to travel.

The Line Ministry shall then inform PID of that decision with the Ministry of Investment & Foreign Economic Relations in copy.

RATA Request Forms should be accompanied by a brief cover letter on a letterhead from the PID Head Office (or authorized representative) confirming that the PID employs/contracts the individual(s) requesting travel authorization.

When travelling to restricted areas, PID must have a copy of their formal travel authorization with them at all times.

8.5. Surveys, Data Collection & Similar Analytical Work

The Government of Myanmar recognises the importance of ensuring reliable and timely data and analysis for development effectiveness and will actively facilitate efforts which support such data collection and analysis to ensure informed decision making.

All Government Entities will assist PID and implementing parties receive authorization to collect data when carrying out their activities to enable all stakeholders to evaluate their interventions and better shape future programming, as well as contributing to policy formulation.

PID seeking to conduct survey work should ensure that these initiatives are expressed clearly in ToR and discussed with relevant Government Entities before commencing survey work.

Engagement with the Central Statistical Organisation and via one or more relevant SCG is likewise encouraged to ensure quality and consistency and to facilitate the integration of findings into further Government of Myanmar and PID policy development and research.

8.6. Privileges, Immunities & Tax Exemptions

The Ministry of Investment and Foreign Economic Relations, FERD shall serve as the focal point to assist in the facilitation of various privileges, immunities and exemptions.

The Government of Myanmar shall provide privileges, immunities and exemptions to eligible PID consistent with the Vienna Convention on Diplomatic Relations (1961), the Vienna Convention on Consular Relations (1963), the Convention on the Privileges and Immunities of the United Nations (1946) and in accordance with an established Framework Agreement, MoU or any similar applicable Agreement established between the Government of Myanmar and the PID.

8.6.1. Tax Exemptions

The Government of Myanmar has entered into a number of Framework Agreements, MoUs and any similar applicable Agreements with a range of PID regarding facilitating the delivery of development assistance. Such Agreements typically provide a range of exemptions offered to PID regarding taxation obligations and other legal processes that would otherwise apply under Myanmar law.

Tax exemptions offered are anchored in applicable tax Laws. The Ministry of Planning, Finance and Industry provides tax exemptions with the approval of Union Government and Pyidaungsu Hluttaw.

UN agencies, funds and programmes shall be exempt from taxes in accordance with the Convention on the Privileges and Immunities of the United Nations (1946).

Broad-based tax exemptions on project-based development assistance are inconsistent with the principle that partner countries should be seeking to mobilize their own resources (including via the collection of taxes) to pay for essential services (SDG Target 17.1). Furthermore, tax exemptions on project-based development assistance may risk complicating the administration of taxes and increase the risk of fraud and corruption. Therefore, the Government of Myanmar encourages PID to take clear steps to implement commitments related to Addis Ababa Action Agenda, paragraph 23:

“We will also consider not requesting tax exemptions on goods and services delivered as Government-to-Government aid, beginning with renouncing repayments of value-added taxes and import levies.”⁸

8.6.2. Securing Privileges, Immunities & Exemptions

FERD cooperates with relevant Government Entities regarding securing the provision of various privileges, immunities and exemptions relating to the provision and implementation development assistance as determined by legislation relating to tax, through Framework Agreements, MoUs and any similar applicable Agreements between the Government of Myanmar and eligible PID and/or through any other/additional exemptions approved by the Ministry of Planning, Finance and Industry and Cabinet.

The DACU will maintain a dialogue with PID and relevant stakeholders on development assistance related tax matters and participate in consultations during the drafting of relevant legislation.

⁸ Addis Ababa Action Agenda, Paragraph 58.

9. MONITORING & EVALUATION

Robust M&E systems can strengthen the effectiveness, transparency and accountability of development assistance.

Regarding development assistance, where the DACU determines its necessary, the PAPRD, MDI and FERD may jointly conduct evaluations of on-budget development assistance initiatives in partnership with relevant Government Entities and other relevant entities.

The Government of Myanmar shall use the GPEDC Monitoring Survey as a tool for monitoring of the effectiveness of development cooperation at the country-level.

At the level of individual initiatives, M&E strategies and associated budgets should be specified in Grant Design Documents and Concessional Loan Designs. Monitoring should include the regular collection of data on specified indicators and the tracking of the disbursement of funds.

The integration of SDG principles and indicators into the identification of project and programmatic indicators, including measures that stakeholders will take to ensure that development initiatives remain socially, economically, and environmentally sustainable (and thus in line with the SDGs) is encouraged.

While evaluation strategies will vary, they should generally comprise some or all of the following components:

- ex-ante evaluation conducted before the implementation of the initiative to analyse the potential costs and benefits, and to assess the value and relevance of the proposed initiative in the context of Myanmar's priorities for development assistance;
- mid-term evaluations conducted as part of the implementation cycle used to evaluate the progress and performance of implementation, and to propose adjustments in the design and implementation where necessary;
- final evaluations conducted immediately after completion used to assess the end results and in the preparation of final reports; and
- impact evaluations conducted at an appropriate time within three years following the completion of an initiative to assess its efficiency, effectiveness, sustainability and impact against a set of clearly specified and pre-determined targets.

The DACU will play a coordinating role in harmonizing M&E standards across implementing Government Entities and PID.

MDI may be called upon by the DACU to conduct monitoring and evaluation of selected development assistance initiatives on behalf of the DACU, in partnership with both PAPRD and FERD.

The Government of Myanmar encourages joint monitoring of programmes and projects to promote knowledge sharing, capacity building and transparency.

Independent and/or third-party evaluations of initiatives are also encouraged to ensure integrity and robustness of the evaluation exercise. Evaluations should be transparent and made public wherever possible.

Poor performance or failure to achieve desired results shall not be considered a factor when determining whether evaluations shall be made public.

All PID are encouraged to maximise the use of the Mohinga AIMS by uploading relevant documentation, including but not limited to documentation relevant to monitoring and evaluation efforts.

9.1. The DAP Joint Monitoring & Accountability Framework

The DAP Joint Monitoring and Accountability Framework below is intended to provide a set of clear and monitorable indicators that will contribute to the adherence to the guidance set forth within this DAP. These indicators shall be updated as needed, by the DAP Working Group.

In producing this monitoring framework, the Government of Myanmar has benefited from our participation in the GPEDC Monitoring Survey process and from other country-based results frameworks.

#	Priority Area and Indicator	Indicator Source
Quarterly Reporting on Development Assistance		
1.1	Quarterly Report on Development Assistance submitted to the Office of the President submitted by DACU Secretariat.	GPEDC Indicator 1
Development assistance is provided in ways which use and strengthen Myanmar country systems.		
2.1	% of development assistance where Government Entities enjoy a management/oversight role.	Myanmar
2.2	% of aid provided in the form of budget and/or sector budget support.	Myanmar
Development assistance is provided in a transparent, accountable and predictable manner.		
3.1	% of PID providing 3-year forward budget estimates into the Mohinga AIMS at the beginning of the Myanmar Fiscal Year.	Myanmar
3.2	# of SCGs operating within fully developed, approved and costed sectoral and thematic strategies.	Myanmar
3.3	Proportion of development assistance disbursed in the fiscal year within which it was scheduled by co-operation providers.	GPEDC Indicator 5a
3.4	Proportion of development assistance covered by indicative forward spending plans provided at country level.	GPEDC Indicator 5b
3.5	% of development assistance that is fully untied.	GPEDC Indicator 10
Aid is provided coherently, and fragmentation is avoided.		
4.1	% of development assistance channeled through multi-donor trust funds and similar pooled mechanisms.	Myanmar
4.2	Average number of sectors a development partner is engaged remains stable or decreasing.	Myanmar
4.3	% of development assistance spent in ways that contributes directly to the strengthening of private sector capacity and/or competitiveness.	Myanmar

9.2. The DAP Working Group

This DAP is considered by the Government of Myanmar to be a 'living document' to be reviewed and improved on a regular basis.

Lessons learned will be used to inform amendments that help to further effective coordination, improve collaboration and strengthen partnerships that will bring us closer to achieving our common goal: the emergence of a prosperous, peaceful and democratic Myanmar.

The DACU will lead a DAP Working Group which shall include a broad range of Government and PID representatives including, but not limited to, representation from both the INGO Forum and CSO networks. The regular participation, collaboration and feedback from these and other stakeholder groups shall be essential to ensuring that the DAP remains both relevant and practical.

The DAP Working Group will meet in conjunction with quarterly meetings of the DACU and Partners.

The DAP Working Group shall be tasked with jointly monitoring the adherence of all stakeholders to this DAP and identifying specific actions to further improve the effectiveness of development cooperation.

When consensus cannot be reached, the DACU shall have the final decision. The DACU shall hold final responsibility for revising the DAP as required.

Government Entities and PID are jointly responsible for ensuring that they operate in conformity to this DAP. When any PID or Government Entity is found not to be operating in accordance with this DAP, they will be requested to meet with the DACU to discuss the reasons underpinning this divergence and agree upon a timely resolution.

10. ANNEX A: DETAILED STANDARD OPERATING PROCEDURES

This section describes in detail the various procedures that should be followed by Government Entities and PID with regard to the provision of development assistance. These SOP are designed to provide greater detail at each step throughout the approval process but should be read in the context of the DAP in its entirety.

PID and Government Entities may submit any documents listed in this section to the DACU via the Ministry of Foreign Affairs if protocol dictates.

10.1. Phase 1: Development Cooperation Strategy Approval



PID which do not require formal Government of Myanmar endorsement/approval of their Development Cooperation Strategy are asked to maintain an open and regular dialogue with FERD to ensure that relevant Government Entities remain aware of the PID's current and pipeline development assistance.

PID may choose to maintain a regular dialogue between relevant Myanmar authorities in place of a formal Development Cooperation Strategy. In such cases, FERD shall co-lead dialogues pertaining to development assistance matters together with PID.

10.1.1. Step 1: Consultations

Once a Development Cooperation Strategy has been drafted by the PID, the PID shall request FERD to coordinate the circulation of the Development Cooperation Strategy and the collection of inputs from relevant Government Entities.

Once FERD has collected and consolidated inputs from relevant Government Entities, FERD shall provide those inputs to the PID for integration into a subsequent version.

If required, FERD may arrange multi-stakeholder meetings to jointly determine how/whether such inputs should be integrated into a subsequent version.

FERD shall lead the facilitation of any subsequent rounds of dialogue until a final draft Development Cooperation Strategy is ready for submission to the DACU.

All PID are encouraged to maintain an open dialogue via SCGs throughout the Development Cooperation Strategy drafting process to reduce the risk of duplication and overlap, to facilitate a more effective division of labour and to improve the efficient allocation of development assistance overall.

10.1.2. Step 2: DACU Review

Once ready, PID shall submit the revised Development Cooperation Strategy to FERD who shall pass it to the DACU for review.

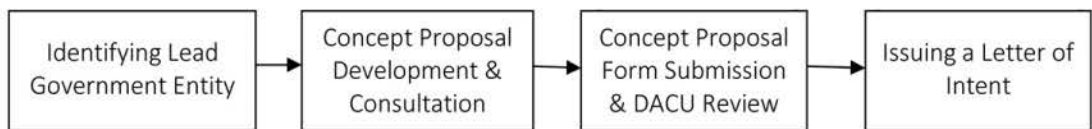
The DACU shall review the Development Cooperation Strategy at its earliest convenience, draft an advisory opinion, and submit both documents to the Economic Committee for its final review and endorsement.

10.1.3. Step 3: Economic Committee Review & Endorsement

Upon receipt of the Development Cooperation Strategy and DACU advisory opinion, the Economic Committee may:

- authorise one or more Government of Myanmar representatives to sign or otherwise formally endorse the Development Cooperation Strategy; or
- seek additional information from the DACU and/or PID before considering formal endorsement.

10.2. Phase 2: Project/Programme Concept Approval



PID and Government Entities may move directly to Phase 3 if:

- a proposed project/programme has already been included within the Project Bank; and/or
- where PID and the Government of Myanmar have jointly identified an explicit pipeline of projects/programmes by way of a Development Cooperation Strategy, and where this Development Cooperation Strategy has received Economic Committee endorsement.

10.2.1. Step 1: Identifying a Lead Government Entity

PID and Government Entities may discuss and propose new grant and concessional loan financed projects/programmes for consideration by the other party at any time without the need for prior authorisation from the DACU or any other Government Entity.

Where PID and Government Entities jointly agree that a proposed project/programme may have merit, a Lead Government Entity shall be jointly agreed upon.

Box 12: Lead Government Entities

Lead Government Entities – Grants

Where a proposed grant financed project/programme involves a partnership with only one Government Entity, that Government Entity shall be considered the Lead Government Entity and shall assume a lead coordinating role. Where a proposed grant financed project/programme involves partnerships with multiple Government Entities, PID and those Government Entities shall jointly identify a Lead Government Entity (typically the Government Entity receiving, benefitting from, or responsible for the largest share of the financing) which shall assume a lead coordinating role. For grant financed projects/programmes which cover multiple sectors and/or where a Lead Government Entity is not readily forthcoming, FERD of the Ministry of Investment and Foreign Economic Relations will assume the Lead Government Entity role.

Lead Government Entities – Concessional Loans

Where a proposed concessional loan involves a single Concessional Loan Executing Authority, that Executing Authority shall be considered the Lead Government Entity. Where a proposed concessional loan involves multiple Concessional Loan Executing Authorities, those Executing Authorities shall jointly identify a Lead Government Entity (typically the Government Entity responsible for executing the largest share of the concessional loan) which shall assume the Lead Government Entity role. For concessional loan financed projects/programmes which cover multiple sectors and/or where a Lead Government Entity is not readily forthcoming, the Ministry of Planning, Finance and Industry shall determine and/or assume the Lead Government Entity role.

Government Entities should not feel obliged to accept all offers of assistance.

10.2.2. Step 2: Concept Proposal Development & Consultation

Having identified a Lead Government Entity, the Lead Government Entity shall lead a preliminary consultation to determine the appropriateness of the proposed project/programme. In the case of concessional loan financing, this preliminary consultation shall take into consideration both prevailing and future potential market conditions which may impact upon repayment obligations.

Consultations shall also be used to ensure that the project/programme is aligned with the MSDP and DAP, aligned with relevant Sectoral, Ministerial, Sub-National and other Development Plans and Strategies, consistent with and complementary to other ongoing and planned initiatives, and to prevent fragmentation and uncoordinated overlap in the delivery of development assistance.

PID and the Lead Government Entity shall jointly determine which Coordination Bodies and other stakeholders are to be engaged during this stage.

In the case of concessional loan financing, this stage shall also be used to determine which (if any) studies or more detailed assessments are required prior to initiating the concessional loan request.

As a result of this stage, the Lead Government Entity shall have gathered sufficient information to complete all applicable sections of the Concept Proposal Form to ensure timely consideration by the DACU.

The Government of Myanmar encourages Lead Government Entities to clearly describe the proposed use of any vehicles and technical assistance within the Concept Proposal Form.

If requested, FERD may assist Lead Government Entities during this phase.

10.2.3. Step 3: Concept Proposal Form Submission & DACU Review

When ready, the Lead Government Entity shall submit a completed Concept Proposal Form and other relevant documentation via FERD for the DACU's review.

Following the DACU's review, the DACU may:

- issue a written endorsement letter thus permitting the Lead Government Entity to move to Phase 3;

- request instruction from the Economic Committee if necessary; or
- seek clarity from either the Lead Government Entity or PID before determining the appropriate course of action.

The DACU may use this opportunity to convene a meeting with relevant Government Entities and PID to review the proposed project/programme in further detail to determine whether there is a sufficiently strong basis upon which to proceed, and whether the project/programme shall be eligible for inclusion within the Project Bank.

PID and Lead Government Entities may request DACU assistance in fast-tracking consideration in situations where there is a clear time sensitive or strategic imperative to do so.

10.2.4. Step 4: Issuing a Letter of Intent

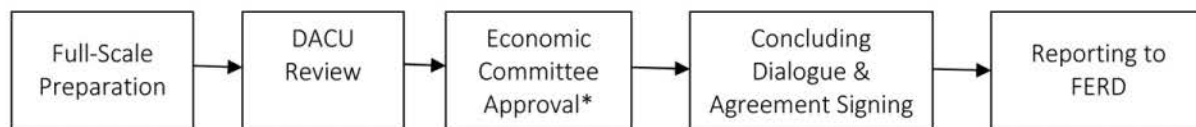
Having received an endorsement from either the DACU or Economic Committee:

- for grant financed projects/programmes, where a Letter of Intent (or similar) is required, the Lead Government Entity may issue such a letter without requiring any further authorization from the DACU or any other Government Entity;
- for concessional loan financed projects/programmes, where a Letter of Intent (or similar) is required, the Ministry of Investment and Foreign Economic Relations may issue such a letter without requiring any further authorization from the DACU or any other Government Entity.

The DACU may authorise PID and Lead Government Entities/CLPT to commence project/programme/concessional loan preparation pending the issuance of a Letter of Intent.

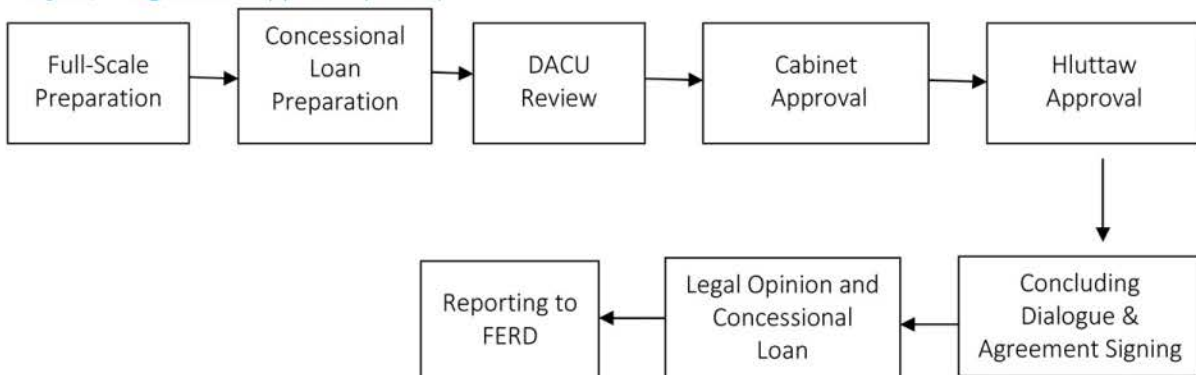
10.3. Phase 3: Project/Programme Approval

Project/ Programme Approval (Grant)



*Projects/programmes exceeding MMK 2B

Project/ Programme Approval (Loans)



10.3.1. Step 1: Full-Scale Preparation

Having received an endorsement from either the DACU or Economic Committee, or where the project/programme has been included within the Project Bank, the Lead Government Entity may proceed with full-scale project/programme preparation. This often involving more in-depth consultations, coordination, and/or preparation of studies and other analytical material.

For grant financed projects/programmes, Government Entities and PID shall be free to determine how best to proceed with full-scale preparation without requiring any further authorization from the DACU or any other Government Entity.

Concessional loan financed projects/programmes shall move to Step 2.

Grant financed projects/programmes may move directly to Step 3.

10.3.2. Step 2: Concessional Loan Preparation

The DACU shall convene a Concessional Loan Preparation Team (CLPT) including negotiation to rule and regulation and CLPT shall include the following:

- the DACU (Treasury Department Co-Lead);
- all Government Executing Authorities (Co-Lead)
- relevant Government entities; and
- relevant PID.

CLPT members shall engage fully as representatives of their respective institutions. No written comments/opinions from any additional Government Entity shall be required during this phase.

CLPT members shall remain open to written submissions provided by or on behalf of stakeholder groups and/or affected parties.

The CLPT shall work with the Attorney General's Office to ensure that the concessional loan is not in violation of any Myanmar law, rules, procedures, notifications orders and directives.

Representatives of the Hluttaw Joint Public Accounts Committee may be invited if necessary, to observe CLPT meetings at the discretion of the CLPT Co-Leads.

Where required, the Ministry of Natural Resources and Environmental Conservation – Environmental Conservation Department shall be responsible for ensuring that appropriate environmental and social safeguards have been fully considered, and for ensuring compliance with relevant laws and rules.

Unless agreed during Concessional Loan Preparation, grants rather than concessional loans shall be used for:

- technical assistance components; and
- feasibility studies or other pre-investment analysis.

These conditions may be waived where CLPT Co-Leads and PID reach agreement.

If it has been jointly agreed by CLPT Co-Leads and PID that technical assistance may form a component of the proposed concessional loan, any limits/thresholds on the use of technical assistance shall be determined on a case-by-case basis during concessional preparation, with those limits/thresholds to be jointly determined upon the basis of need.

10.3.3. Step 3: DACU Review

By now, the Lead Government Entity shall have gathered sufficient information to prepare the following documents (or documents comparable in nature):

- a draft Project/Programme/Concessional Loan Design;
- a draft Financing Plan;
- an Indicative Procurement Plan; and
- a draft Agreement/MoU.

No Government Entities other than those with a direct relevance to the project/programme being considered shall be required to provide comments on any document noted in Step 3. Where a Lead Government Entity does require official written comments on documents noted in Step 3, those Government Entities shall endeavour to provide comments within 14 working days from the date of receipt.

The Lead Government Entity shall exercise discretion regarding which comments to accept while giving due consideration to all comments received.

The Government of Myanmar encourages Lead Government Entities to clearly describe the proposed use of any vehicles and technical assistance within relevant documentation noted in Step 3.

The Lead Government Entity shall ensure the quality of all documents before submission to the DACU and Economic Committee for consideration.

When ready, the Lead Government Entity shall submit all documents to the DACU via FERD for review.

Having reviewed all documents noted in Step 3 the DACU may:

- authorise the Lead Government Entity to proceed to signing in cases where grant financing is less than 2B MMK (proceed to Step 8);
- request the Economic Committee to authorise the Lead Government Entity to proceed to signing where grant financing exceeds 2B MMK (proceed to Step 8);
- seek Economic Committee endorsement to proceed with concession loan approval procedures (proceed to Step 4); or
- seek clarity from either the Lead Government Entity or PID before determining the appropriate course of action.

Once the project/programme has been authorised to proceed by either the DACU or Economic Committee, the PID shall enter the project/programme into the Mohinga AIMS and inform FERD of the Activity ID.

10.3.4. Step 4: Cabinet Approval

All proposed concessional loans require Economic Committee approval prior to submission to the Cabinet.

Following Economic Committee receipt and approval, the Economic Committee Secretariat shall prepare a Concessional Loan Request Package for signature and submission by the Ministry of Planning, Finance and Industry to the Cabinet.

The Concessional Loan Request Package shall include:

- all relevant documents noted in Step 3; and
- a cover letter signed by the Ministry of Planning, Finance and Industry addressed to the Cabinet Office requesting Cabinet support for onward submission to the Office of the President.

The Economic Committee Secretariat shall ensure that all documentation required is contained within the Concessional Loan Request Package prior to submission to the Cabinet Office for approval.

Following Cabinet Office approval, the Treasury Department of the Ministry of Planning, Finance and Industry shall submit the Concessional Loan Request Package to the Office of the President for onward submission to the Hluttaw.

10.3.5. Step 5: Hluttaw Approval

The Pyidaungsu Hluttaw shall consider the concessional loan proposal and inform the Office of the President in writing of its decision.

10.3.6. Step 6: Concluding Dialogue & Agreement Signing

Once approved by the Pyidaungsu Hluttaw, the CLPT Co-Leads shall convene the CLPT with the express purpose of finalising a Concessional Loan Agreement and any other subsidiary documentation.

Box 13. Attorney General's Office Review of the Final Concessional Loan Agreement

The Attorney General's Office shall remain actively engaged in final concessional loan negotiations to ensure that the final Concessional Loan Agreement is not in violation of Myanmar laws, rules, procedures, notifications, orders and directives.

If the Attorney General's Office determines that the final Concessional Loan Agreement may be in violation of any Myanmar laws, rules, procedures, notifications, orders and directives, the Attorney General's Office shall identify the specific violations and provide clear guidance on how the CLPT may render the Concessional Loan Agreement compliant in that regard.

The CLPT Co-Leads shall then lead negotiations to arrive at a final agreeable text in a timely manner.

10.3.7. Step 7: Legal Opinion and Concessional Loan Effectiveness

Bids may be advertised prior to Hluttaw approval however no awards may be made until the concessional loan becomes effective.

Once a Concessional Loan Agreement has been agreed amongst the CLPT, PID and relevant Government Entities may co-sign any Minutes or Record of Discussion with respect to negotiations for onward submission to the Ministry of Planning, Finance and Industry together with the final Concessional Loan Agreement.

The Ministry of Planning, Finance and Industry shall be the sole signing authority for all Concessional Loan Agreements. Authorization for signing Concessional Loan Agreements shall not require any further authorization from the Economic Committee, the Cabinet or any other Government Entity.

Once the Concessional Loan Agreement is signed by all relevant parties, it is considered to be effective.

The Ministry of Planning, Finance and Industry shall maintain high-level oversight of all concessional loans, including those executed by sub-national Government Entities. All Government Executing Authorities shall remain responsible for concessional loan execution and for project/programme management and quality.

After signing the Concessional Loan Agreement, duly authorised individuals within the Lead Government Entity or any other authorised Government Entity shall have the authority to approve and sign relevant and subsidiary documentation.

10.3.8. Step 8: Reporting to FERD

Within two weeks of a Grant Agreement/MoU or Concessional Loan Agreement being signed, the Lead Government Entity shall submit to FERD for its records a copy of that Agreement/MoU and any other relevant documentation.

10.4. Ensuring Document Submission Quality

10.4.1. Government Entity Review & Consultation

In cases where a Government Entity believes any documentation submitted by a PID to contain spelling and/or grammatical errors, or where any part of the document is unclear, the Government Entity shall, within 5 working days, directly inform the PID where further clarity is required and request the PID to re-submit.

Upon re-submission, if the Government Entity finds that further clarity is required, the Government Entity shall seek a meeting with the PID to jointly review documentation, agree upon edits required and make those edits within 5 working days.

10.4.2. DACU Document Review Committee

If, despite the best efforts of the Government Entity, documentation provided by PID remains unclear, or still contains English language spelling and/or grammatical errors, the Government Entity shall submit the case to the DACU for onward submission to the DACU's Document Review Committee (DRC) for editing and revisions. The DACU's DRC will provide a soft copy of its revisions in 'track changes' to the submitting Government Entity within 10 working days.

10.5. Vehicle & Other Asset Transfers

10.5.1. Informing CESID

Upon signing of any Grant Agreement/MoU or Concessional Loan Agreement, the Lead Government Entity shall ensure the CESID is:

- provided with a copy of all documentation relevant to the import and/or procurement/transfer of assets (vehicle assets in particular) to Government of Myanmar ownership; and
- made aware of any changes to the above in a timely manner.

10.5.2. Quarterly and End of Project/Programme Vehicle/Asset Transfer Report

All Government Entities shall provide a Quarterly and End of Project/Programme Vehicle/Asset Transfer Report to CESID, the Office of the President and the DACU which shall include:

- the number of Project Use and Office Use Vehicles currently in use by that Government Entity;
- the total number of vehicles transferred to Government Entity ownership in the past quarter; and
- the total number of vehicles anticipated to be transferred to Government Entity ownership in the coming quarter.

Reports should be disaggregated by plate ID, Department (or equivalent), PID financing partner, project designation and vehicle type.

10.6. Extensions/Renewals/Amendments & Additional Financing

The Government of Myanmar encourages extensions to projects/programmes which are able to demonstrate a clear, long-lasting, sustainable positive impact on the lives of Myanmar's people.

Where extensions/renewals/amendments and additional financing are anticipated, PID and Government Entities are encouraged to initiate the approval process 6-months prior to the conclusion of a project/programme.

Where extensions are requested due to delays in implementation and/or disbursement, Government Entities or PID may request the DACU to first convene a dialogue on how to resolve such issues prior to requesting extensions/renewals/amendments/additional financing.

10.6.1. Grant Agreement/ MoU Extensions & Additional Grant Financing

DACU endorsement is required before extensions or additional financing for grant financed initiatives can be approved.

To seek DACU endorsement, the Lead Government Entity shall submit the following documents (or documents comparable in nature) to the DACU:

- an internal assessment of the relevance, impact, effectiveness and sustainability of the initiative;
- a revised Grant Project Design Document (where applicable);
- a revised Indicative Procurement Plan (where applicable); and
- a revised Financing Plan (where applicable); and
- a revised Grant Agreement/MoU (where applicable).

Government Entities and PID shall be free to determine how best to proceed with preparation of these documents without requiring further authorization from the DACU or any other Government Entity.

The DACU shall review documents submitted and may:

- authorise the Lead Government Entity to accept an extension to a grant financed initiative or additional grant financing;

- seek clarity from either the Lead Government Entity and/or PID before determining the appropriate course of action.

Within two weeks of any approval of any extension or additional financing to grant financed project/programme, the Lead Government Entity shall submit to FERD for its records all relevant documentation.

10.6.2. Changes to Concessional Loan Agreements

Where a change to a Concessional Loan Agreement is proposed by either a Government Entity or PID, the CLPT Co-Leads shall convene a meeting of the CLPT to review the proposal in detail and seek agreement from all members.

Substantive changes to Concessional Loans Terms and Conditions may require Economic Committee review and possible re-submission to the Hluttaw. In such cases, the CLPT Lead shall submit any proposed changes to the DACU for the DACU's review in accordance with Section 10.3.2.

Changes to concessional loan project/programme design and other changes of a non-financial nature, after being reviewed by the CLPT, may be approved by the Ministry of Planning, Finance and Industry without requiring any further authorization from the DACU or any other Government Entity.

10.7. Cancellation of Development Assistance Funded Initiatives

Where development assistance funded initiatives agreed between the Government of Myanmar and PID are suspected by any side to be failing to achieve their intended results, or otherwise thought to be contributing to potential negative outcomes that may outweigh potential benefits, the Government of Myanmar will work together with the PID to rectify the situation as a matter of principle and priority.

Government Entities are encouraged to address such issues openly and frankly directly with PID in the first instance.

If a resolution cannot be achieved, either Government Entities or PID may enlist the support of the DACU, either individually or jointly, to identify a viable way forward.

If a way forward that is acceptable to all parties cannot be found, the DACU may recommend that the Economic Committee cancel or suspend a single activity, or an entire project or programme in accordance with any terms and conditions listed within relevant Grant Agreements/MoU, Loan Agreements, MoUs or similar Agreements.

Development assistance funded initiatives may be cancelled for other reasons unrelated to project/programme performance. In such cases, cancellations shall occur in accordance with relevant Grant Agreements/MoU, Loan Agreements, MoUs or similar Agreements.

10.8. Reporting Procedures

10.8.1. PID Reporting

All PID are required to ensure their project information within the Mohinga AIMS is updated on a quarterly basis.

Further guidance on Mohinga AIMS reporting can be found at www.mohinga.info. With anticipated PID support, the Government of Myanmar will continue to upgrade the Mohinga AIMS to meet the needs of all stakeholders.

Further than this, Government Entities shall be free to determine their specific reporting needs in consultation with PID and in accordance to MoUs and any similar applicable Agreements established between GoM and PID. In doing so, the DACU encourages adherence to the efficiency Partnership Principle described in Box 1.

10.8.2. Reporting Organizational Structures

All PID shall ensure that FERD is provided with an up-to-date organisational structure together with a consolidated list of international and local staff (permanent and temporary) in Myanmar, including consultants and Embedded Technical Assistance, on a six-monthly basis.

10.8.3. Reporting to the Hluttaw

The Ministry of Planning, Finance and Industry shall ensure that the Hluttaw is updated annually on development assistance provided to Myanmar. In doing so, the Union Ministry of Planning, Finance and Industry, as part of the annual Union Budget preparation cycle, shall submit a report to the Hluttaw setting out development assistance commitments, disbursements and a brief overview of results achieved.

10.8.4. Audit Reports

The DACU shall be provided with a copy of all audit reports of any development assistance financed initiative issued by the Office of the Auditor General no more than two months after completion.

10.8.5. Reports, Studies, Analysis & Evaluations

The FERD shall be provided with a soft copy of all reports, studies, analysis and evaluations published by PID immediately following their publication.

10.9. Vehicle Importation Guidelines

10.9.1. Vehicle Imports for Project Use

The DACU shall ensure approvals for vehicles imported for project use are granted in accordance with Procurement Plans and in accordance with relevant Grant Agreements/MoU, Loan Agreements or similar Agreements established between GoM and PID.

Facilitation of vehicle imports may be the responsibility of the Lead Government Entity or the Government Entity who is expected to receive the vehicle.

10.9.2. Vehicle Imports for Non-Project Use

Vehicles imported for non-project use i.e. for use by PID staff shall be imported in accordance with relevant Grant Agreements/MoU, Loan Agreements, MoUs or similar Agreements established between GoM and PID.

FERD shall serve as the focal point to assist in the facilitation of such imports.

10.9.3. Development Assistance Financed Vehicle Procurement

Government Entities may request the DACU to review the procurement of vehicles financed by development assistance.

Based upon a review of relevant vehicle procurement policy documents across Government Entities internationally, it is recommended that the following three criteria are considered by Government Entities when evaluating vehicle purchase requests:

- Purpose of the Purchase
- Fitness for Purpose
- Cost Effectiveness

Purpose of the Purchase

A basic needs assessment should be provided as a way of justifying how essential the vehicle purchase is to the successful operation of the project/programme.

First, the Government Entity should seek to maximise the use of their existing fleet whenever possible. For example, the Government Entity may be able to allocate existing vehicles from their fleet to the new project/programme or explore alternative modes of transport including carpooling or teleconferencing.⁹

As a result of this needs assessment, the Government Entity should determine if the purchase of vehicles is necessary to meet the operational requirements of the project/programme.

Fitness for Purpose

The principle of fit for purpose posits that the selected vehicle (type, size) should best fit the operational needs or purpose of the project/programme. In considering the fitness, the following factors should be considered:

- Geographical Fitness of the Vehicle: Selection should consider the terrain in which the vehicle will be operating.
- Operational Fitness: Selection should consider the specific nature of the operational tasks for the vehicle and the driver.
- Safety Requirements: Selection should also consider the specifications for vehicle safety to minimise risks to vehicles and drivers.

⁹ Internationally, the government agencies often consider the use of intra-ministerial or inter-ministerial pooling of government vehicles for new projects whenever it is practical and efficient.

Cost Effectiveness

With the selection of vehicles that are fit for purpose and which fit operational needs, the Government Entity should propose the least cost option available in the market with the following additional factors in mind:

- Fuel Efficiency: It is important to pay attention to achieving the optimum gas mileage of the vehicle so that fuel and emission efficient vehicles (that meet the operational needs) are prioritised during selection.
- Maintenance Costs: Some more affordable vehicles have very high maintenance costs. Variability in maintenance costs, given Myanmar's context, should be considered as a factor.
- Fleet Commonality: Depending on operational needs and feasibility in a given project/programme, selection of new vehicles should be based on their commonality of make/model with the existing fleet so as to lower operational and maintenance costs.

At the completion of the project/programme, the vehicle should be returned promptly to either an intra-ministerial or inter-ministerial pool of vehicles to ensure the readiness of the vehicle for deployment for future operations and projects/programmes.

Information Required for Submission

The submission of Vehicle Procurement Requests should include, at minimum:

- Detailed information on the purpose the purchase
- Description of operational requirements
- Demonstration that the principles noted above have been considered, including a justification of vehicle make and model, type and number
- Post-Use Disposal/Transfer Plan

11.ANNEX B: GUIDELINES & TEMPLATES

11.1. Restricted Area Travel Authorization Request Form¹⁰

This form is to be submitted to Line Ministries at least 10 working days in advance of travel. Only complete submissions will be considered.

Partner in Development Name:

Detailed reasoning for travel to Restricted Area(s):

Main Ministry Counterpart(s):

Main State and/or Region Government Counterpart(s):

Are any of the anticipated activities (e.g. projects to be visited) during travel associated with any other Government Entities? If so, please provide details:

Non-Myanmar Citizen Travel Participants:

Name	Position/Job Title	Date of Birth	Passport # / NRC	Date of Issue	Date of Expiry	Nationality

Travel Itinerary:¹¹

Township	State/Region	Arrival Date/Time	Departure Date/Time	Anticipated Activities/Meetings	Transport Details	Night Stop Arrangements

Please ensure the following are included as attachments before submission:

¹⁰ Subject to continued review and updating as required.

¹¹ Please only include details for travel to and from restricted areas.

11.2. Guidelines for Effective Philanthropic Engagement

Dialogue

Foundations engaging in partnerships or collaboration to create scale and impact in development, (hereafter “we”) acknowledge the importance of multi-level dialogue and coordination between foundations, governments, and other development stakeholders to strategize our work more purposefully within the context of global, national, and regional efforts already underway.

We recognize the value of inclusive and systemic dialogue between foundations, governments and other development stakeholders. This may entail participation in policy-setting processes, development of frameworks, community dialogues, public-private partnerships, or other approaches that carefully assess and engage the public, private, and civil society interests affected by an intervention. This also entails creating or improving spaces for innovation, and listening to, involving and empowering local actors, in recognition of the vital role they play in addressing development challenges.

We seek to complement and accelerate development efforts by focusing on where the comparative advantages of philanthropy- such as risk tolerance and responsiveness- are best targeted.

Data/Knowledge Sharing

We acknowledge the importance of using timely and accurate data to support better decision-making in our own operations as well as the value that we derive from understanding our respective intentions and learning from successes and failures.

We will share our knowledge and experience across sectors in an effort to improve effective engagement among different types of organisations working to improve development outcomes. This also includes making data available for statistical collection purposes by national and global bodies to enhance data comparability, complementarity and capacity to improve research and analysis. We acknowledge that in some political contexts sharing data about our grantees may not be practical or wise and we will be sensitive to local contexts. We will also share data with new, emerging philanthropic actors interested in development.

We aim to amplify the effectiveness of our efforts by working together more closely with other foundations, governments, and development actors on a broad range of data and knowledge sharing. This could include the sharing of data on spending and inputs as well as other types of knowledge such as due diligence assessments, impact evaluations, problem analysis and context-specific evidence.

Partnering

We acknowledge that philanthropic collaboration happens at different levels (specific local projects, multi-year programmes, policy, advocacy) and through different approaches (building the capacity of local partners, funding pilots, bringing initiatives with demonstrated impact to scale, supporting research, convening etc.) and that all these levels and approaches offer vast potential for increasing impact and supporting innovation through more effective partnering.

We seek to enhance our collective engagement in these different dimensions using the variety of tools at our disposal, including grants, programme-related investments, training and convening in support of profit and non-for-profit initiatives. This also entails listening to and empowering local partners and contributing to developing a more conducive enabling environment for philanthropy in which our local partners can thrive and operate more effectively.

We aim to initiate and consolidate partnerships across sectors that enhance synergies and leverage the distinct comparative advantages of each partner (philanthropic, government and other development actors) towards advancing a shared vision for a more inclusive, and sustainable world.

11.3. Guidelines for Preparation of Costed Sector Plans¹²

Sector Plans are typically used by Government Entities to define a particular approach to achieving results in a specific sector or focus/thematic area. Sector Plans typically include clear objectives and results indicators (i.e. output, outcome, and/or impact) in addition to targets used to measure progress toward achieving stated objectives with an accompanying timeframe.

A costed Sector Plan aims to cover these following modules:

- Vision of the Sector
- Focus Areas or Strategic Priorities of the Sector
- Identification of Programs and Targets Within Focus Areas
- Institutional Arrangement or Implementation Strategy
- Costing and Financing
- Monitoring and Evaluation Framework

Note: All the examples provided here are merely for demonstration purposes.

Vision of the Sector

This section will address the overall goal or overarching aspiration of the sector.

Example:

Social Protection: To protect and promote the rights, freedoms and capabilities of the vulnerable groups for sustainable and inclusive development.

Focus Areas or Strategic Priorities of the Sector

The SCGs should clearly determine or define focus areas or strategic priorities in the Sector Plan based on the situation analysis of the sector.

The situation analysis should involve review and analysis of existing data from various sources to evaluate the current status of the sector to understand the needs and gaps within.

Example: The situation analysis shows significantly low rates of adult functional literacy in certain vulnerable groups.

Focus Area: Adult functional literacy amongst vulnerable groups.

After the determination of strategic priority areas, this section should present the rationale for selecting a specific area as a priority amongst other potential areas (The rationale could be framed in terms of the gravity of the problem, the magnitude of impact, social, cultural and economic significance, relevance to national economic policies and national strategic interests) ...etc.

Identification of Specific Programs and Targets Within a Given Focus Area

¹² Subject to continued review and updating as required.

The goal of this section is to generate programmatic and project activities within each priority area. As such, specific programmatic outputs and targets need to be defined. If our main objective in this priority area is to improve adult functional literacy rate, the plan needs to identify specific programs or projects under this focus area.

Example: Specific Outputs or Programs:

Establishment of adult learning centres for vulnerable populations.

Establishment of volunteer programs for the adult literacy for vulnerable populations

Targets: To improve the rate of adult functional literacy rate for selected vulnerable populations by 25% within the next three or five years.

Institutional Arrangement or Implementation Strategy

This module provides the descriptions of institutional mechanisms to implement each programme or project activity, which encompasses the designation of the lead agency/agencies and division of labour between each Government Entity, PID, INGOs and CSOs.

The action matrix should be included with the following components:

Activities/Programs	Objective Indicators or Targets	Means of Verification	Responsible Authorities	Target (Date/Timeframe)
Programs for adult learning	Improve the rate of adult functional literacy rate by 25%	M&E report	Ministry of Education, Ministry of Labor...etc.	2020

Costing and Financing

After identifying specific programs and targets under each strategic priority area for the next three or five years, a costing methodology should be developed to acquire cost estimates for the implementation of the entire Sector Plan with a given time frame. The costing exercise requires detailed descriptions of activities or projects so as to identify the type of inputs or resources required to implement each activity.

- Unit-Cost approach is the most preferred method. For this approach, each project should be sub-divided into components or subcomponents and inputs required for each target are given realistic cost estimates.
- If a similar programme is already in existence, the cost estimates from the existing programme can be used to revise or derive the cost estimates of the new programme either in a proportionate manner (using proper adjustments given the required increase in inputs) or using a rule of thumb to get a realistic estimate of the proposed program.

This costing exercise should provide a good estimate of the comprehensive cost in implementing the Sector Plan.

The second step is to develop a financing or resource mobilisation strategy for the sector. This step includes making a systematic projection of domestic resources available for the sector in

the next three to five years. Normally, a macro-economic model is used to estimate the availability of public expenditure for the sector in a given time frame.

Funding gaps are then calculated by reviewing the differences between the project costs and the availability of different sources of funding between public finance, ODA, private sector...etc.

A review of potential funding by PID should be undertaken at this stage. Additional sources of financing, if needed, should be sought using the costed Sector Plan as a device for resource mobilisation. This exercise normally requires extensive consultation with multiple stakeholders including relevant Government Entities, PID, private sector representatives, NGOS and INGOs.

Monitoring and Evaluation Framework

M&E strategies and associated budgets should be clearly specified in the costed sectoral plans. Monitoring should include the regular collection of data on specified indicators and the tracking of the disbursement of funds. The integration of SDG indicators into project and programmatic indicators are encouraged.

While evaluation strategies will vary, they should generally comprise some or all of the following components:

- Ex-ante evaluation conducted prior to the implementation of the initiative to analyse the potential costs and benefits, and to assess the value and relevance of the proposed initiative in the context of Myanmar's priorities for development assistance.
- Mid-term evaluations conducted as part of the implementation cycle used to evaluate the progress and performance of implementation, and to propose adjustments in the design and implementation where necessary
- Final evaluations conducted immediately after completion used to assess the end results and in the preparation of final reports.
- Impact evaluations conducted at an appropriate time within three years following the completion of an initiative to assess its efficiency, effectiveness, sustainability and impact against a set of clearly specified targets.

11.4. Standard MoU Template

This standard MoU template is intended to enable more efficient assessment and approval. However, this standard MoU template has also been developed as a basis for dialogue and negotiation and thus shall remain amenable to modification via consultation and with mutual agreement between the Parties.

**MEMORANDUM OF UNDERSTANDING
BETWEEN
DEPARTMENT,MINISTRY,
THE REPUBLIC OF THE UNION OF MYANMAR
AND
PARTNER NAME**

PREAMBLE

This Memorandum of Understanding (MoU) is signed between the Full Department Name of the Full Ministry Name of the Republic of the Union of Myanmar (hereinafter referred to as the "Department Short Name/Acronym-Ministry Acronym" or "Government Signing Authority") and Full Partner Name (hereinafter referred to as the "Partner Acronym" or "Partner Signing Authority") for the implementation of development assistance financed activities (hereinafter referred to as "The Activity").

Department Short Name/Acronym-Ministry Acronym and Partner Acronym are hereinafter collectively referred to as the Parties and individually as a Party.

Partner Acronym is a Partner Organisation Type headquartered in City, Country, with country offices in Location(s).

Established in Date of Establishment, Partner Acronym implements description of activities implemented outside Myanmar (if any)....

Partner Acronym commenced operations in Myanmar in Year and implements description of activities implemented in Myanmar....

With the signing of this MoU, on the basis of mutual trust and respect and in a spirit of cooperation, The Parties desire to work together to conduct certain activities in support of the Republic of the Union of Myanmar in the field of brief, high-level description of how proposed activities will support Myanmar's development....

The Activity funds are expected to approximate proposed US\$ numerical value (proposed US\$ value written long-form US dollars only). A detailed description of The Activity, including a timeline, detailed budget and description can be found in Annex. These Annex are considered to be an integral part of this MoU.

Article 1

Applicability

This MoU shall be considered subsidiary to reference applicable higher-level MoUs/Agreements and shall apply to this MoU accordingly. In the case of any dispute, the reference applicable higher-level MoUs/Agreements shall take precedence.

Article 2

Responsibilities of Government Signing Authority

2.1 Department Short Name/Acronym-Ministry Acronym shall provide the following:

- a) Assist Partner Acronym in order to seek various approvals and clearances, once deemed to be in accordance with the existing laws, rules and regulations of the Republic of the Union of Myanmar;
- b) Assist in the smooth implementation of The Activity;
- c) Fully engage in the supervision, monitoring and evaluation of The Activity;
- d) Assist Partner Acronym with the issuance of visas and applications for stay permits in accordance with the existing laws, rules and regulations of the Republic of the Union of Myanmar; and
- e) Assist in the processing of travel authorizations where required, and to facilitate access to sites where The Activity is taking place within the framework of this MoU.

Article 3

Responsibilities of Partner Signing Authority

3.1 Partner Acronym shall assume responsibility for the execution of the Activities implemented within the framework of this MoU, including providing the following resources to assist with the overall implementation of The Activity:

- a) All administrative issues, including management of The Activity, coordinated oversight and provision of financial services;
- b) Material, equipment and supplies (inclusive of shipping costs) to be used in the implementation of The Activity;
- c) Training inputs and logistical support for workshops and training events; and
- d) Personnel assigned to The Activity including expatriate personnel and technical advisers.

3.2 Partner Acronym shall conduct its own accounting in accordance with generally accepted accounting procedures.

3.3 Books and records will be at all times accessible for inspection by authorized personnel nominated by Department Short Name/Acronym-Ministry Acronym.

3.4 Partner Acronym shall purchase supplies as needed from within or outside of the Republic of the Union of Myanmar in accordance with delivery timeframes and cost effectiveness.

- 3.5 Purchases shall be made by Partner Acronym at the most economical price that Partner Acronym can obtain.
- 3.6 Partner Acronym confirms that its staff shall not interfere in the internal affairs of the Republic of the Union of Myanmar and that it shall faithfully abide by the existing laws, rules and regulations of the Republic of the Union of Myanmar while performing duties in the implementation of The Activity.
- 3.7 Partner Acronym shall submit annual plans and regular reports to the relevant authorities in accordance with the Development Assistance Policy (DAP) of the Republic of the Union of Myanmar.
- 3.8 Partner Acronym shall be permitted to establish offices to assist in the implementation of The Activity in accordance with the existing laws, rules and regulations of the Republic of the Union of Myanmar.
- 3.9 Partner Acronym shall handover any project related material to Department Short Name/Acronym-Ministry Acronym at the end of the project.

Article 4

Execution of the Activity

- 4.1 Partner Acronym will implement The Activity in partnership with the Department Short Name/Acronym-Ministry Acronym in accordance with this MoU.
- 4.2 Implementation may depend on the receipt of funds and other resources required to satisfactorily implement The Activity in accordance with stated goals, objectives and agreed timetable herein.

Article 5

Auditing

- 5.1 Department Short Name/Acronym-Ministry Acronym may carry out or commission an audit or inspection of any activity undertaken in the implementation of this MoU.

Article 6

Monitoring, Evaluation and Reporting

- 6.1 In order to ensure the efficient implementation of The Activity, the Parties may choose to establish a Joint Implementation Committee.
- 6.2 Partner Acronym shall provide reports to the Department Short Name/Acronym-Ministry Acronym quarterly and annually based on a standard template.
- 6.3 Partner Acronym shall provide a comprehensive final report to Department Short Name/Acronym-Ministry Acronym no later than one hundred and eighty (180) days following the completion of The Activity, or on an alternate timeframe to be jointly agreed.

Article 7

Indemnities

The Parties shall be indemnified from any and all claims, losses or demands arising from any occurrence occasioned, whether in whole or in part, by any act, omission, fault, default or negligence by employees, agents, contractors or other personnel related to the implementation of the Activity.

Article 8

Confidentiality

- 8.1 The sharing of confidential information in connection with this MoU shall at all times be conducted in conformity with the existing laws, rules and regulations of the Republic of the Union of Myanmar.
- 8.2 Each party shall ensure that technical data and information provided, including the results of joint research carried out under this MoU, are not transferred or supplied to any third party without prior written consent from the other Party.

Article 9

Intellectual Property

- 9.1 Any knowledge products or services produced in connection with The Activity shall be jointly owned by the Parties unless otherwise specified and agreed within any subsidiary MoU or otherwise mutually agreed upon.
- 9.2 The protection of intellectual property rights shall be enforced in conformity with the applicable laws, rules and regulations of the Republic of the Union of Myanmar, and with other international agreements signed by the Parties.
- 9.3 The use of the name, logo, and/or official emblem of any Party on any publication, document, and/or paper is prohibited without the prior written approval of the relevant Party.
- 9.4 Notwithstanding anything in paragraph 9.1 above, the intellectual property rights in respect of any technology and/or services developed or carried out solely and separately by any Party or the research results obtained through the sole and separate effort of any Party shall be solely owned by the Party concerned.

Article 10

Entry into Force, Amendments, Extensions & Settlement of Disputes

- 10.1 This MoU shall come into force for a period of (number) years and (number) months commencing from the date of final signing.
- 10.2 This MoU may be amended by mutual consent and through an Exchange of Letters between the Parties. The amendment will commence on the date of signature and shall constitute an integral part of this MoU.
- 10.3 (60) days prior to the expiry of this MoU, the Parties may decide by mutual written consent whether to extend cooperation under this MoU in accordance with guidance provided by the Development Assistance Policy (DAP).
- 10.4 Any difference and/or dispute which may arise between the Parties regarding the implementation or interpretation of this MoU or any liability arising due to any breach thereof by any of the Parties shall be settled in an amicable manner and by mutual consultation.
- 10.5 Where consensus cannot be reached, the Development Assistance Coordination Unit (DACU) may be engaged by any Party to achieve resolution.

Article 11

Termination

- 11.1 This MoU may be terminated by any Party upon written notice to the other Party.
- 11.2 Termination shall occur sixty (60) days upon receipt of such a notice provided that such termination shall not affect the obligations of the Parties under this MoU in regard to liabilities incurred bona fide by any of them under this MoU prior to such termination.
- 11.3 The obligations assumed by the Parties shall remain in place through the termination and/or expiration of this MoU to the extent necessary to permit the orderly withdrawal of personnel, funds and property of the Partner(s) and permit the settlement of accounts between the Parties.

IN WITNESS THEREOF, the undersigned, building duly authorised by the Relevant Authorities, have signed this MoU at Location on this Day of Month, Year, in two equally authentic originals in the English language with Department Short Name/Acronym-Ministry Acronym and Partner Acronym receiving one original copy.

Signatories:

For the Department, Ministry
Representative

For the Partner Representative

(sign)

(sign)

Annex A: Activity Description

Project ID:	
Project Title:	
Proposing Organisation:	
Financing Partner(s):	
Implementing Partners:	
Target Area:	
Type of Support:	
Project Objectives:	
Expected Results:	
Activities:	
Target Beneficiaries:	
Project Timeframe:	
Total Project Cost:	
Contact Persons:	

11.5. Concept Proposal Form

DEVELOPMENT ASSISTANCE COORDINATION UNIT CONCEPT PROPOSAL TEMPLATE

LEAD GOVERNMENT ENTITY CONTACT DETAILS

Full Name		Position/Job Title	
Department/Section		Government Entity	
Mobile Phone #		Office Phone #	
Fax Number #		Email	
Full Office Address			

PRELIMINARY CONSULTATIONS

Has the Lead Government Entity led a preliminary consultation to determine the appropriateness of the proposed project/programme?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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GENERAL INFORMATION

Proposed Project/Programme Title	
Anticipated Financing Source(s)	
Anticipated Implementing Government Agency (IGA)	
Other Anticipated Implementing Partners	
Expected Start Date	
Expected End Date	
Relevant Strategic Coordination Group(s) (SCG)	
Anticipated Location(s)	
Description of Main Activities	
Main Objectives and Expected Impact	
Target Groups	

FINANCING

Grant Financed Concept Proposal	<input type="checkbox"/>
Concessional Loan Financed Concept Proposal	<input type="checkbox"/>
Blended (Concessional Loan & Grant Financed Concept Proposal)	<input type="checkbox"/>
Other (please describe below)	<input type="checkbox"/>

STRATEGIC ALIGNMENT

Please describe how the concept proposal aligns with the Myanmar Sustainable Development Plan (MSDP)?
How does this proposal support the Ministry's sector plans and priorities? (please cite specific elements of relevant strategic documents, with explanation)
How will the activity support national reconciliation?
How will the activity support inclusive economic growth?
How will the activity support gender equality?

ECONOMIC COMMITTEE PRIOR ENDORSEMENT

Does the concept proposal describe an initiative explicitly included in a pipeline of projects/programmes contained within a Development Cooperation Strategy approved by the Economic Committee?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
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GRANT FINANCING DETAILS

Proposed Grant Commitment Amount	
Proposed Grant Currency	
Other Details	

LOAN FINANCING

Proposed Loan Commitment Amount			
Proposed Loan Currency			
Has a feasibility study (FS) been conducted? If so, please attach.		Proposed Interest Rate	
Loan Period		Proposed Initial Non-Repayment Period	
Proposed Administration Fees (if any)		Anticipated Proportion of Loan Spent Outside Myanmar	
Other Details			

EXTENSIONS AND ADDITIONAL FINANCING

If the proposal involves an extension/additional financing for an ongoing or already-completed project/programme, please provide a brief assessment of project/programme effectiveness to date (include references to any detailed evaluations/studies that have been carried out).

--

ADDITIONAL INFORMATION

Why does the Submitting Government Entity, consider the proposed Partner in Development to be most suitable (e.g. known to be global leader in the field).

--

How does the proposal relate to or complement other similar ongoing initiatives in the sector, and what specific measures will be taken to avoid duplication and ensure coordination?

--

What measures will be taken to ensure the proposed project/programme is sustainable beyond the funding period? (Note: this applies particularly to projects/programmes involving the construction of new infrastructure, and/or where inter-operability of technology must be considered)

--

Why is it not feasible/ preferable to attract private sector funding for this project/programme?

--

VEHICLE USAGE

Does the proposal involve the purchase or import of vehicles?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Unknown
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If yes, please provide the following details where possible:

Purpose and Justification

--

Post-Project/Programme Disposal/Transfer Plan

--

Other details (if applicable)

--

Model(s)		Estimated Value	
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TECHNICAL ASSISTANCE

Does the project/programme involve the use of technical assistance?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> Unknown
If yes, please provide a justification of technical assistance/consultancy needs. If feasible, please attach relevant Terms of Reference (ToR).			

OTHER

General comments regarding the project/programme from other relevant government entities or National Coordinating Bodies.
Please indicate whether the proposal involves private sector partnerships (PPP).
Brief comment or summary regarding the relevant Minister/Chief Minister's view toward the proposal.

11.6. The Mohinga AIMS Reference Group Terms of Reference

The Mohinga Aid Information Management System (AIMS) Reference Group Terms of Reference

1. Background

The Government of Myanmar remains committed to enhancing the quality of partnerships shared with the full range of development stakeholders including bilateral, multilateral and regional partners, United Nations agencies, funds and programmes, local and international CSOs, the media and academic and research institutions and notes that such partnerships can play an important role in contributing toward the continued acceleration of Myanmar's socio-economic development.

Noting that the comprehensive, accurate and timely provision of information on development assistance provided to Myanmar can help to strengthen the government's capacity to plan, implement, monitor and evaluate the use of such resources, while enabling more effective coordination, information-sharing and enhancing both domestic and mutual accountability, the Government of Myanmar has formed the Myanmar Aid Information Management System (AIMS) Reference Group ("AIMS Reference Group") to ensure the smooth design, development, implementation, ongoing management and further development of the AIMS.

2. Objective

The AIMS Reference Group will work, in conjunction with other relevant aid co-ordination mechanisms and initiatives, to achieve the following objectives:

- Ensure open access to comprehensive, accurate and timely data on development assistance being provided to Myanmar;
- Contribute to the enhanced alignment of development assistance with Myanmar's national priorities and budget;
- Contribute to the enhanced efficiency of aid allocations and aid instruments/modalities used, in line with the globally accepted development effectiveness principles as well as those set out at the country-level; and
- Increase the analytical capacity of both the Government of Myanmar and PID on the volume, distribution and effectiveness of aid.

3. Deliverables

In addition to pursuing the objectives listed above, the Myanmar Mohinga AIMS Reference Group will seek to reinforce the role of the Mohinga AIMS as Myanmar's primary tool for recording standardized information on aid activities. In doing so the Mohinga AIMS Reference Group will:

- Provide a regular forum for the sharing of information relating to development assistance provided to Myanmar;
- Identify new analysis tools, dashboards, visualisations and other features requested by Mohinga AIMS users;

- Provide guidance and advice to various stakeholder groups regarding the use of the Mohinga AIMS including providing regular review of the quality of aid data reported by PID to the Mohinga AIMS and, if necessary, identify actions to address challenges faced and,
- Regularly evaluate the impact and sustainability of the Mohinga AIMS and propose strategies to ensure long term sustainability.

4. Chairing, Membership and Governance

The Mohinga AIMS Reference Group will be chaired by the Director General of FERD.

Efforts will be made to engage relevant ministries and PID who express an interest joining the Mohinga AIMS Reference Group.

The Mohinga AIMS Reference Group also takes note of the Development Assistance Coordination Unit (DACU) and its mandate to “oversee assessments of the effectiveness of overall development cooperation, the overall alignment of assistance with government policies and priorities, and the completeness and timeliness of data reported by PID.”

The Mohinga AIMS Reference Group will therefore report regularly to the DACU on progress made and seek guidance where needed.

5. Meeting Frequency

Regular Mohinga AIMS Reference Group meetings will take place every three months (i.e. 4 times annually).



Embassy of Italy
Yangon



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COOPERATION

This Myanmar Development Assistance Policy was co-authored by the Development Assistance Coordination Unit (DACU) and the Ministry of Investment and Foreign Economic Relations (Foreign Economic Relations Department). The authors appreciate the support extended by Myanmar's Partners in Development, in particular, the European Union and the Italian Agency for Development Cooperation for their support with the drafting and publication of this document. The Myanmar translation of this Myanmar Development Assistance Policy is an unofficial translation.

