

MAWIU 1

AHKUN HKANSE HTE SENG AI FEDERAL MASA (FISCAL FEDERALISM) SHACHYEN



**NDAI MAWJU HTA
LAWM NA LAM NI**

- 1 Federal masa ngu ai hpa ta?
- 2 Ahkun Hkanse hte seng ai federal masa (fiscal federalism) ngu ai hpa ta?
- 3 Dai ni na Myen mung a ahkun hkanse hpe hparan hpareng nga ai masa gaw gara hku rai nga a ta?

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NDAI MAWJU HTA LAW M AI GASI GANGAU LACHYUM NI

DECENTRALIZATION

Ginjaw magam dap ni a lit ni hpe mungdaw tsang de na rung ni hpe ta tut hpareng sa wa ai lam hta dawdan lu na ahkang aya hpe lahpa galai ya ai masa rai nga ai. Raitim ja gumhpraw pru/shang lam hte seng nna tsep kawp wang lu wang lang hpareng sa wa mai na ahkang aya hpe tsun mayu ai nre.

DEVIATION BASIS

Tatut hta ahkun hkanse shinggyin la ai mungdaw/ginra hta hkan nna ahkun hkanse shang gumhpraw hpe garan ya ai masa hpe tsun mayu ai.

ECONOMIC UNION

Mungdaw ni sut masa wuhpawng langai hku hkrang amyu myu hte sharap shara let sut masa hku pawng hpawm ai masa langai re.

EQUAL WEIGHTING

Shang lawm ai malawm mungdaw ni yawng hpe maren mara sawn shalawm ai masa.

FEDERALISM

Unitary masa nre ai sha federal hkrang hku uphkang ai masa rai nna ndai hta mungdaw ni gaw lawm ai hkrang rai nna, Asuya a daru magam jai lang ai lam hta mungdaw ni wanglu wanglang dawdan galaw sa wa mai na masa nga ai zawn mungdaw hte munghpawm hku nna jawm dawdan sa wa ra ai masa mung lawm ai uphkang masa re.

NDAI MAWJU HTA LAW M AI GASI GANGAU LACHYUM NI

FISCAL FEDERALISM

Mungdaw ni a jai gumhpraw, ahkun hkanse hta shinggyin la lu na ahkang aya ni hpe dawdan ai lam, Munghpawm hte mungdaw ni lapran shang gumhpraw garan gachyan ai lam, garum ningtum hpe len ya ai masa hpe ngu mayu ai.

GRANTS

Grant ngu ai gaw shawang myit hte jaw ya ai garum ningtum (sh) Asuya magam dap langai hte langai lapran arang len ya ai lam, (sh) mungsang wuhpung wuhpawng hte mungdan Asuya lapran len ya ai garum ningtum ni hpe ngu mayu ai. Dai hta n ga dinghkrai gaw de da ai wuhpung wuhpawng (sh) masha langai ngai hpe shawang myit hte jaw ya ai garum ningtum hpe mung grant ngu sawn la mai nga ai. Grant jaw ya ai wuhpung wuhpawng hku nna gaw grant hpe jai gumhpraw hku nna sawn la na rai tim, hkap la na wuhpung wuhpawng a matu gaw shang gumhpraw rai nga ai.

SOCIAL UNION

Mungchying shawa yawng hkam sha mai ai Wuhpung wuhpawng hte seng ai lamang ni rai nga ai hkamjalam, hpaji lam, wuhpung wuhpawng hte seng ai garum ningtum lam, wuhpung wuhpawng nga mu nga mai lam ni hte seng ai insurance (pahkam) ni hpe gumhpawn da ai hkrang hpe tsun mayu ai.

NDAI MAWJU HTA LAWM AI GASI GANGAU LACHYUM NI

SPENDING POWER

Mungdaw tsang hta mungdan ting hte seng ai pangdung de du lu na matu Munghpawm Asuya hku nna shi a shang gumhpraw grau hta shinggyimlu ai atsam hpe jai lang ai masa hpe ngu mayu ai.

SHARED TAX BASES

Munghpawm Asuya, Mungdaw Asuya hte buga tsang na Asuya ni hku nna ga shadawn, mungchying sha langai hkrat a shang gumhpraw, gunral dut ai lam, shing re ai lawnglam ni kaw na ahkun hkanse hta shinggyin la mai ai ahkang aya hpe tsun mayu ai.

TAX HARMONIZATION

Mungdan ting hta ganing zawn re ai lawnglam ni hta ahkun hkanse hta shinggyin mai na, gade daram hta shinggyin mai na ngu ai hte seng nna yawng kaw maren mara jai lang ai masa.

REVENUE SHARING

Ahkun hkanse kaw na rai rai ahkun hkanse nre ai kaw na rai rai lu wa ai shang gumhpraw na daw chyen mi hpe Munghpawm, Mungdaw hte buga Asuya ni lapran garan jai lang ai masa.

REVENUE TRANSFERS

Mungdan kata na Asuya ni lapran (ahkun kawn lu ai rai rai, ahkun nre ai kawn lu ai rai rai) shang gumhpraw hpe len ya ai masa

FEDERAL MASA (FEDERALISM) NGU AI HPA RAI TA?

Unitary masa nre ai sha federal hkrang hku uphkang ai masa rai nna ndai hta mungdaw ni gaw lawm ai hkrang rai nna, Asuya a daru magam jai lang ai lam hta mungdaw ni wanglu wanglang dawdan galaw sa wa mai na masa nga ai zawn mungdaw hte munghpawm hku nna jawm dawdan sa wa ra ai masa mung lawm ai uphkang masa re.



FEDERAL MASA A KUMLA NI



- Nlaw htum munghpawm tsang kaw Asuya langai hte mungdaw tsang hta Asuya langai nga ra ai
- Ka da ai gawda upade
- Munghpawm-mungdaw ni lapran na tara upade gyin shalat lu na ahkang aya ni hpe tara shang garan gachyan da ra ai
- Rapdaw lahkawng masa (bicameral legislatures); munghpawm a polisi gran sa ai lam hta mungdaw ni a nsen lawm lu na matu mungdaw ni hte seng ai rapdaw san san nga ra na
- Munghpawm/Mungdaw Asuya ni lapran hta byin wa mai ai manghkang ni hpe hparan hpareng na hkrang nga ra ai

ASUYA TSANG NI:

- Federal mungdan nga jang nlaw htum ginjaw Asuya (sh) munghpawm asuya hte mungdaw asuya nna nga ra ai
- Nkau federal masa ni hta ninggam tsang masum hku masat da ai buga asuya ni hpe ma shalawm chye ma ai. Gsd. Nepal mungdan kaw nga jang gawda upade kaw nan ka shalawm da ai hpe mu lu ai

AHKUN HKANSE HTE SENG AI FEDERAL MASA NGU AI HPA RAI TA?

AHKUN HKANSE HTE SENG AI FEDERAL MASA (FISCAL FEDERALISM)

ngu ai gaw daru magam ahkang aya hte magam lit ni hpe munghpawm kaw na mungdaw ni de lata galai ya ai masa hta grau nga ai. Asuya ninggam shagu na ahkun hkanse hte seng ai garan gachyan hparan hpareng sa wa ai lam (fiscal arrangements) gaw madung rai nga ai.



PROFESSOR RONALD WATTS A LACHYUM

“ ... federal mungdan malawng hta Asuya tsang ningam shagu gaw gawda upade hta lawm ai tara upade ka lajang lu na hte uphkang lu na lawnglam jahpan hta jan nna nmai galaw ai ngu ai hku mung gaw nre. Dai Asuya ni hta bumba batba ja gumhpraw jai lang lu na ahkang aya lu ma ai. Dai re ai majaw Munghpawm Asuya malawng gaw ndai bumba batba ja gumhpraw jai lang lu na ahkang aya hpe jai lang nna mungdan ting hta tawn da ai pandung shadaw de du lu na matu Mungdaw Asuya ni shanhte hkrai rai jang ndang di ai lam ni hpe garum ningtum (grant) hku nna len ya let jai lang ai lam mu lu ai.

Watts, R. 2008. *Comparing Federal Systems (third edition)*. Institute of Intergovernmental Relations, School of Policy Studies, Queen's University. McGill-Queens University Press. P.100.

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AHKUN HKANSE HTE SENG AI FEDERAL MASA NGU AI HPA RAI TA?

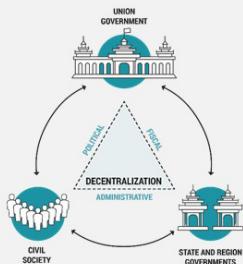
AHKUN HKANSE HTE SENG AI FEDERAL MASA A DAWHPUM DAWNNU NI

 AHKUN HKANSE HTA LA NA LAWNGLAM NI	 SHANG GUMHPRAW GARAN JAI LANG HKRANG	 SHARAP SHARA AI LAM	 SHANG GUMHPRAW HTE GARUM NINGTUM LEN YA AI LAM
Laksan hta shinggyin la mai ai ahkun hkanse ni hte pawng hpawm hta shinggyin la mai ai ahkun hkanse ni	Ahkun hkanse hte nhprang sutral kaw na shang ai shang gumhpraw ni	Ahkun hkanse hte jai gumhpraw ni	Sharap shara ai lam hte Munghpawm a jai gumhpraw hte seng ai daru magam hpe jai lang ai lam

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MYEN MUNG A GINJAW JUMTEK AI LAM HPE SHAYAWM MAT WA AI MASA

Myen Mung hta ginjaw jum tek masa hpe shayawm wa ai Asuya langai byin pru wa nga sai kumla hpe mu lu nga ai



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GINJAW GUMTEK AI LAM HPE SHAYAWM MAT WA AI MASA A MAKU KUMLA KABA NI:

UPADE HPAJANG MASA

- Mungdaw ni a tara upade hpaing ai rapdaw ni
- 2008 Gawda upade hpe 2015 ning hta gram da ai Jahpan II hta jaw da ai tara upade hpaing mai na magam lit lamang ni

UPHKANG MASA

- Mungdaw Hkringmang Daju hte cabinet
- Jahpan nambat II hta jaw da ai uphkang lam hte seng ai magam lit lamang ni (jai gumhpawt hte seng ai lit ni a ningpawt ninghpang ahkang aya dai kaw lawm ai)

TARA JEYANG MASA

- Mungdaw hte ginra (region) a tara rung ni gaw munghpawm a npu e rai ra ai.
- Jahpan nambat V hta mungdaw/ginra (region) ni a ahkun hkanse hta shinggyin la lu na ahkang aya ni hte ahkun hkanse hta shinggyin la mai na lawnglam ni lawm ai

Buga tsang na Asuya hte seng ai lam gaw hpa nlawm ai. Ya yang na Myen Mung a masa hpe yu yu jang buga tsang uphkang hkrang gaw nga tim, buga asuya nnga shi ai.

MUNGHPAWM MYANMAR MUNGDAN A 2008 NING NA GAWDA AI UPADE

2008

JAHPLAN

- 1 Munghpawm Asuya a daru magam hte magam lit ni hpe lawnglam hta hkan nna garan ginhka da ai:
 - Sut masa hte seng ai
 - Shinggyim wuhpawng hte seng ai (social sector)
 - Dat n gun (energy), myihprap wan hte nhprang htu shaw ai hte seng ai
 - Uphkang hparan hpareng ai hte seng ai (mungchying uphkang dap)
- 2 Lahta na lawnglam ni hte maren mungdaw hte ginra (region) ni a daru magam hte magam lit ni
- 5 Mungdaw hte ginra ni hta shinggyin mai ai ahkun hkanse hte shabrai jahpan

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Source: Intergovernmental Fiscal Relations In Myanmar. 2016. CESD & JICA.

MUNGHPAWM MYANMAR MUNGDAN A 2008 NING NA GAWDA AI UPADE

2008

2015 E GRAM DA AI JAPHAN NAMBAT II HTE V

Lawnglam madung ni:

- Uphkang l'it lamang nkau mi, ahkun hkanse hta shinggyin na lit mung lawm ai, hpe lahpa galai ya ai lam
- Ahkun hta shinggyin na ningpawt ninghpang lawnglam ni hpe garan gachyan hkat ai lam (shang gumhpraw ahkun, hpaga ahkun)
- Lama na Munghpawm Asuya hku na hpaji jaw wa ai lam nga jang shang gumhpraw hpe garan lang mai na ahkaw ahkang mai lu na
- Ndai kaw lawm ai gasi ganngau ni lachyum asan nga nlawm ai ni mung nga ai; raitim nkau mi gaw du na ra ai aten na tara upade ni mai byin pru wa na matu ginjang ni mai byin wa ai

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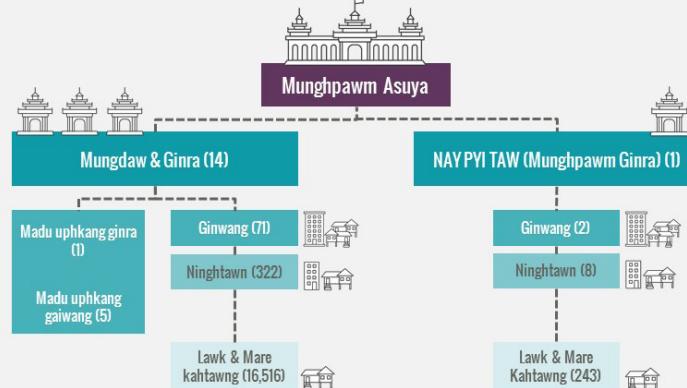
CHYAM DINGLIK YU AI LAM

- Step 1 Handout ni hpe yu nna 2015 shaloi gram da ai ni lawm ai gawda upade hta lawm ai jaohan numbat I, II hte V ni hpe maram dinglik yu u..
- Step 2 **HPUNG HKU BAWNGBAN AI LAM** – minit 10
2015 ning hta gram da ai lam ni gaw tang du a ni? Du ai/ndu ai, hpa majaw?
- Step 3 **HPUNG HKU NNA TANG MADUN NA** – minit 10
Tang madun na masha lata nna tang madun shangun na

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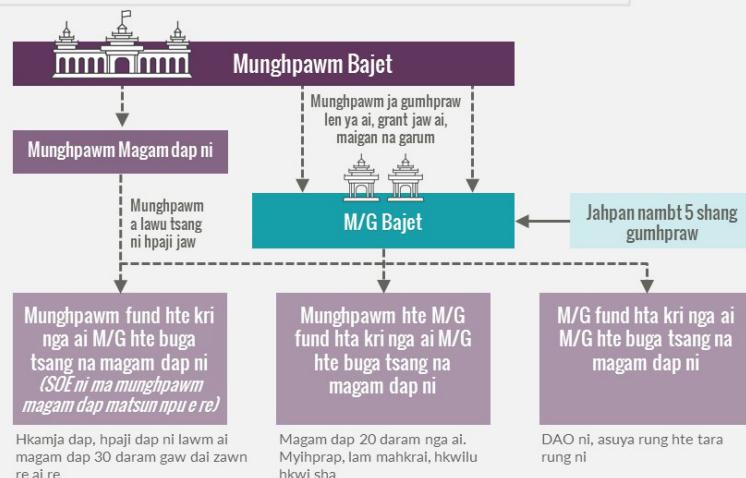
MYEN MUNG A UPHKANG HKRANG

2008 gawda upade hku nga jang mungdaw hte ginra ni hte seng ai paliman nga lu na ahkang nga nna mungdaw/ginra ni hpe tara upade hpajang na ahkang aya hte ahkun hkanse hta shingyin lu na ahkang aya ni hpe ap da ya ai.



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MYEN MUNG A UPHKANG HKRANG



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YA YANG MYEN MUNG A AHKUN HKANSE HTE SENG NNA HPARAN HPARENG MASA



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Mungdaw/Ginra ni a shang gumhpraw madung ni

- Malawng kaw shang gumhpraw nnga ai hpe mu lu ai
- Jahpan numbat V hta lawm ai shang gumhpraw ni

Ahkun hkanse kaw na lu ai shang gumhpraw hpe garan lang ai lam

- Masing masa ningnan hpe 2016-2017 ladaw shaning kaw na hpang wa sai hpe mu lu ai
- 2015 na gram da ai ai upade hku nga jang Mungdaw ni hte Ginra ni hku nna sut hpaga hte tinghkrai shang gumhpraw ahkun kaw na hta shinggyin la lu na lam lawm ai

General Grant (Yawng hpe hproi nna jaw ai garum ningtum)

- 2016-2017 ladaw shaning kaw nna mungdaw ni hka kap ai hpe bai kapa ya ai garum ningtum (deficit grant) kaw na formula hku nna sa wa ai masa hpe hpang wa sai
- Hpa lam hta mahta nna tatut garan gachyan sa wa na ngu ai lam gaw ya du hkra asan nre shi ai hpe mu lu ai

YA YANG MYEN MUNG A AHKUN HKANSE HTE SENG AI HPARAN HPARENG MASA

AHKUN HKANSE HTE HPAGA YUMGA

- Ahkun hkanse hte custom shang gumhpraw
- M/G arang bang ai kaw na amyat Shang gumhpraw ahkun
- Arang bang ai hte pahkam bungli ahkun ni
- Hpaga yuma ahkun hte jakrung ahkun

MYUNISIPE

- Bawngting Lam hte seng ai hpung kaw na shang gumhpraw

HTAW WA HTAW SA

- M/G yu reng ai lam/mahkrai kaw na ahkun
- Mawdaw, hlaali ni hkan na hta ai ahkun
- Sanghpaw shachyaw si, gram ai, mazing ai amu kaw na hta ai ahkun
- Nbungli kaw na hta ai ahkun

HKWI LU HKWI SHA HTE NAM MALING

- Maisak hte kaga hpun ja ni hkan na hta ai ahkun
- Hkashi hkanu hkan hkwi lu hkwi sha lam kaw na hta ai ahkun
- Panglai nga hkwi ai kaw na hta ai ahkun

LAMUGA HTE HKA

- Lamuga ahkun
- Hka ahkun hte madim ahkun

NHPRANG MAW HTE HTU SHAW AI BUNGLI NI

- Nhprang hte nhprang maw ahkun*
- Nammyin hte nhprang dat nsa ahkun
- Jum ahkun

HOTEL HTE BUHKAWM BUNGLI

- Hotel hte manan jarawt ahkun
- Buhkawm bungli ahkun

MUNGCHYING WUHPAWNG

- Dinghkrai jaung hte wunkat ahkun
- Dinghkrai ts! rung hte ts! jaw gawk ahkun
- Dum rta hte htungnyi ahkun
- Shingni ahkun

TARA RUNG NI

- Shawa ai gumhpraw
- Shawa magam bungli ahkun

MUNGHPAWM ASUYA

- Munghpawm fund kaw na hkap la ai garum ningtum

KAGA

- Upprung nga ai sut gan
- Madu nnga ai ja gumhpraw hte sutgan

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YA YANG MYEN MUNG A AHKUN HKANSE HTE SENG NNA HPARAN HPARENG MASA

Ahkun hkanse kaw na lu ai shang gumhpraw hpe garan lang ai lam

- 2015 hta bai gram da ai upade hta lawm ai tinghkrai shang gumhpraw hte hpaga yumga galaw ai kaw na hta shinggyin la lu ai ahkun ni kaw na shang gumhpraw hte madung seng ai
- Mungdaw/Ginra Asuya ni a shang gumhpraw yawng ai 9% (2016-2017)
 - Mungdan kata kaw hpaga hku dut mari ai gunrai ni a ntsa hta ai ahkun kaw na shang gumhpraw a 15%
 - Ninghtawn shagu hta hta shinggyin la ai dinghkrai shang gumhpraw ahkun (moi gaw DAOs ni hte garan la ai) a 5%
 - Ninghtawn shagu hta hta shinggyin la lu ai dazik ahkun (moi gaw DAOs hte garan lang ra ai) a 2%
- Mungdaw/Ginra masa hta hkan nna garan ya ai masa (derivation basis)

YA YANG MYEN MUNG A AHKUN HKANSE HTE SENG NNA HPARAN HPARENG MASA



100 million MMK
to each township

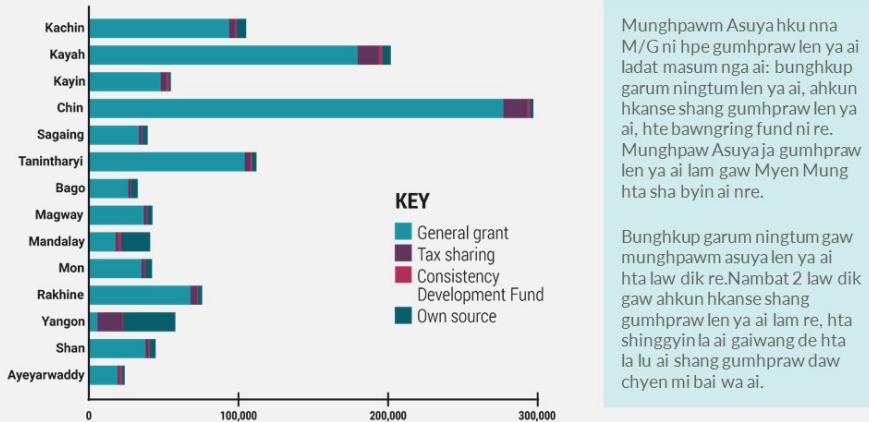


Me jaw bang ai ginra (constituency) bawngting fund (CDF)

- 2013-2014 kaw na hpang sai
- Ahkun hkanse len ya ai yawng a 1%
- Ninghtawn shagu hpe Myen gumhpraw sen 1000 garan ya ai
 - Ginra masha ni a tinghkrai shang gumhpraw shadawn jit na hta hkan nna mungdaw langai hte langai garum ningtum hkam la lu ai lam shai nga ai
 - Constituency tsang hta grai n kaba ai ningpawt ninghpang wut wahpang ni gaw gap la na matu hte laga arang bang ai lam ni a matu shaning shagu jaw ya ai garum ningtum (grant) nga ai Ninghtawn komiti ni hku nna masing jahkrat ai shaloi gara kaw galaw na ngu ai hpe lata la ai

M/G LANGAI HKRAI A SHANG GUMHPRAW

FY 2016/2017



Munhpawm Asuya hku nna M/G ni hpe gumhpraw len ya ai ladat masum nga ai: bungkhup garum ningtum len ya ai, ahkun hkanse shang gumhpraw len ya ai, hte bawngring fund ni re. Munhpawm Asuya ja gumhpraw len ya ai lam gaw Myen Mung hta sha byin ai nre.

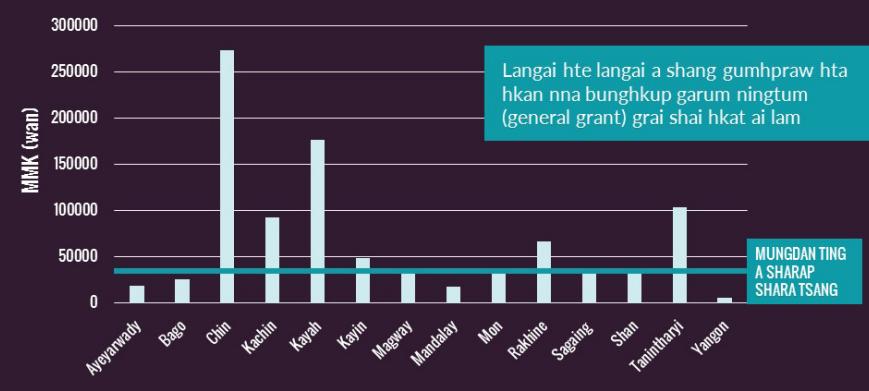
Bungkhup garum ningtum gaw munhpawm asuya len ya ai hta law dik re. Nambat 2 law dik gaw ahkun hkanse shang gumhpraw len ya ai lam re, hta shinggyin la ai gaiwang de hta la lu ai shang gumhpraw daw chyen mi bai wa ai.

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Source: MOPF; Renaissance Institute staff estimates

MUNGDAW/GINRA LANGAI HTE LANGAI HKAM LA LU AI BUNGHKUP GARUM NINGTUM (GENERAL GRANT)

FY 2016/2017



Source: Data from the Budget Department, MOPF

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MUNGDAW/GINRA LANGAI HTE LANGAI MUNGHPAWM HTE JAWM HTA SHINGGYIN LA AI AHKUN HKANSE KAW NA SHANG GUMHPRAW (REVENUE)

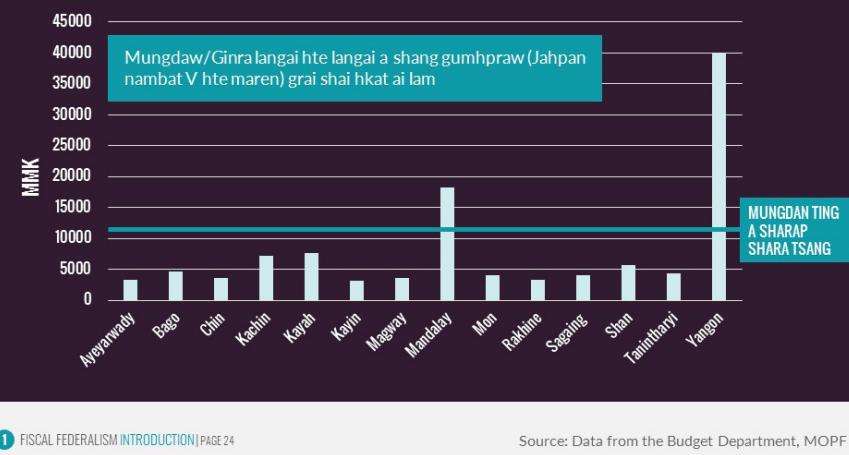
FY 2016/2017



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MUNGDAW/GINRA LANGAI HKRAI A SHANG GUMHPRAW

FY 2016/2017



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LAWNLAM MADUNG NI HPE GINCHYUM DAT AI LAM

- Ahkun hkanse hte seng ai federal masa ngu ai gaw tsang hte tsang na asuya ni lapran ahkun hkanse hte seng nna hparan hpareng jahtuk hkat ai masa re. Ndai gaw sut masa wuhpanwg (economic union) hte mungchying wuhpawng (social union) hpe magyep kap shangun ai masa mung rai nga ai.
- Ahkun hkanse hte seng ai federal masa gaw daini Myen Mung hta hkrung kalu kaba wa nga sai masa mung re.
- 2008 gawda upade hte 2015 na bai gram sharai ai upade ni gaw Mungdaw/Ginra ni hpe ahkun hkanse hta shinggyin lu na ahkaw ahkang ni grau jaw da sai.
- Mungdaw/Ginra ni a shang gumhpraw gaw malawng daw grak lagra rai nna nnga ai hpe mu lu ai.
- Mungdaw/Ginra ni hku nna Munghpawm Asuya len ya ai bunghkup garum ningtum (general grant) kaw sha madung machyi ra nga ai masa re.
- Mungdaw/Ginra ni langai hte langai a shang gumhpraw ma ginra hta hkan nna grai shai nga ai hpe mu lu ai.
- Malawng hku nna, Mungdaw ni gaw Ginra ni hta grau nna garum ningtum (grant) ni hpe hkam la lu ai lam hpe mung mu lu ai.

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CHYAM DINGLIK YU AI LAM

- Ninggam ① Mungdaw/Ginra langai hte langai a shang gumhpraw hte seng ai slide ni hpe maram masam yu na
- Ninggam ② **HPUNG HKU BAWNGBAN AI LAM** – minit 10
2015 ning hta gram da ai lam ni gaw tang du a ni? Du ai/ndu ai, hpa majaw?
- Ninggam ③ **HPUNG HKU NNA TANG MADUN NA** – minit 10
Tang madun na masha lata nna tang madun shangun na

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