

MAWIU 3

AHKUN HKANSE HTE SENG AI FEDERAL MASA (FISCAL FEDERALISM) HTE SHARAP SHARA MASA (EQUALIZATION)

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NDAI MAWJU HTA LAWMA NA LAM NI

- 1 Federal uphkan masa hta sharap shara ai lam (equalisation) gaw kade ahkyak a ta?
- 2 Myen Mung hta ahkun hkanse len ya ai lam hta hpa ni shai nga a ta?
- 3 Myen Mung hta ahkun hkanse len ya ai lam hta sharap shara ai lam hpe gara hku galaw ai? Laga lawnglam ni hta sharap shara ai lam hpe gara hku galaw ai?
- 4 Yawng hpe bunghkup ai shaloi rap ra lu na matu sharap shara ai lam hpe ra ai hta hkan nna galaw mai na kun?



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NDAI MAWJU HTA LAWM AI GASI GANGAU LACHYUM NI

EQUALITY: Maren mara byin ai lam, grau nna arawng sadang, ahkang aya hte ahkaw ahkang ni hta maren mare re ai.

EQUITY: Rap ra ai, lachyen lahka nre ai; shingra tara upade hku ng ajang tara rap ra ai lam hpe tsun mayu ai.

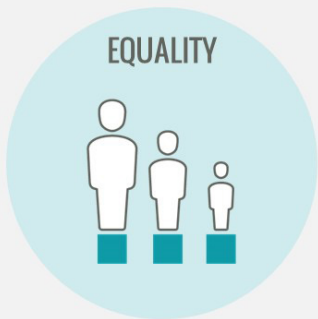
EQUALIZATION PAYMENTS: Munghpawm Asuya hku nna Mungdaw/Ginra Asuya ni a shang gumhpraw hpe sharap shara ya na hte shawa mu gun ai lam hta hkrat ang ai ja gumhpraw ni hpe sharap sharap shara ya na matu hkam ya ai ja gumhpraw hpe tsun mayu ai.

FISCAL INEQUITY: Ginlawm hkamla lu ai ahkun hkanse akyu amyat (net fiscal benefits) shai hkat ai hta hkan nna maren re ai Mungdaw/Ginra ni hpe maren mara nsawn ai la ai masa.

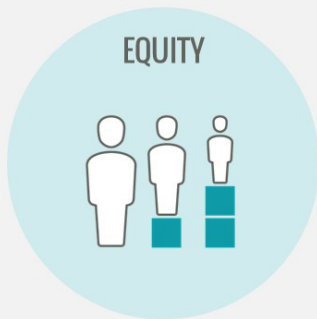
NET FISCAL BENEFITS: Langai hkrai hkam la lu ai akyu amyat hte langai hkrai jaw bang ai ahkun hkanse lapran na shai hkat ai manu.

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.

RAP RA MASA (EQUITY) HTE MAREN MARA MASA (EQUALITY)



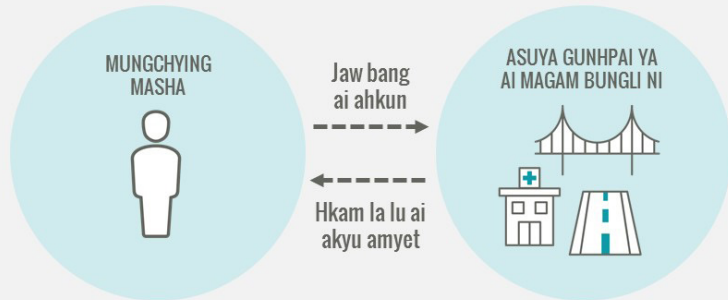
Maren mara masa ngu ai gaw masha atsang, ahkang aya hte ahkaw ahkang ni maren mara re nga ai masa hpe ngu mayu ai.



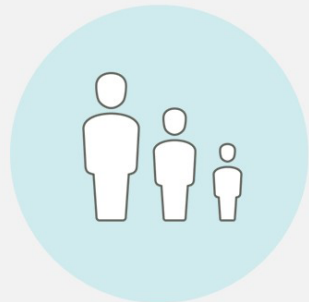
Rap ra masa ngu ai gaw dingman ai, lachyen lahka nnga ai lam hpe tsun mayu ai; shingra tara upade hku nga jang tara rap ra lam hpe tsun mayu ai.

AHKUN HKANSE KAW NA LU LA AI JAHPAN NGAM AKYU AMYAT (NET FISCAL BENEFITS (NFB))

NFB= HKAM LA LU AI AKYU AMYET (BENEFIT RECEIVED) - JAW BANG AI AHKUN HKANSE (TAXES PAID)
NFB ngu ai gaw langai hkrai hkam la lu ai akyu amyet hte langai hkrai jaw bang ra ai ahkun hkanse lapran ngam ai jahpan amyet re.



JAHAPAN NGAM AKYU AMYAT (NFB) SHAI HKAT AI LAM



- Shang gumhpraw Mungdan ting sharap shara tsang a lawu de re ai Mungdaw/Ginra ni hta langai hte langai hkam la lu mai ai jahpan ngam akyu amyet mung sharap shara tsang a lawu de rai na.
- Shang gumhpraw Mungdan ting sharap shara tsang a lawu de re ai Mungdaw/Ginra ni hta nga ai mungchying shawa hkung ding dek hkam la mai na NFB gaw sharap shara tsang a lahta de nga ai Mungdaw/Ginra ni hta nga ai mungchying shawa ni hta yawm na
- Ndai hpe ahkun hkanse hte seng ai nrap nra lam (fiscal inequality) nga ma ai.

SHARAP SHARA LAM

- Ahkun hkanse shang gumhpraw grai shai hkat ai lam hpe Munghpawm Asuya hku nna Mungdaw/Ginra ni hpang de maran mara garum ningtum len ya ai ladat hte tsi la mai nga ai. Madung gaw NFB hpe sharap shara lu na matu re.
- NFB shai hkat ai lam gaw lawu na lawnglam ni a majaw mai byin nga ai:
 - Mungdaw/Ginra ni a ahkun hkanse hta lu ai atsam
 - Shawa mugun ai lam hta ra ai jai gumhpraw
 - Mungdaw/Ginra hta hkan nna alak mi ra gadawn ai mungchying magam bungli
- Mungdaw/Ginra hta hkan nna garum ningtum len ya ai lam hpe sharap shara ai masa hku nna NFB gade shai hkat wa na ngu ai lam hpe mai maram masam nga ai.
 - Mungdaw a ahkun hkanse hta shingyin lu ai atsam hte dai Mungdaw a mungchying magam amu ni a matu hkrat ang na ja gumhpraw ni hta la kap nna mai sawn ai.
- Madung yaw shada ai lam gaw Mungdaw ni hta mungchying mung shawa hkam sha mai na akyu ara ni nau nshai hkat ai hku lu jaw na hte dai akyu ara ni a matu ahkun hkanse hpe ram daw daram hta la ai hte jaw lu na matu re.

SHARAP SHARA LAM

“RA AI LAM” SHAI HKAT AI HPE SHARAP SHARA AI LAM

Ra ai lam ni hpe madi madung ai shadawn jit na ni hta mahta na

- Masha jahpan
- Hkum ding dek hkam la lu ai GDP
- Matsan ai tsang
- Masha jahpan sat lawat (demographics)
- Masha jahpan htat ai tsang (population density)



AHKUN HKANSE HTA LA LU AI ATSANG SHAI HKAT AI HPE SHARAP SHARA AI LAM

Langai hkrai a shang gumhpraw hpe sharap shara ai masa:

- Ningpawt ninghpang gawda arang ni, ndai hta nhprang sut rai munglawm ai



Jit na amyu myu nga ai:

- Mungdan ting sharap shara tsang (national average)
- Lahta tsang de na mungdaw ni
- Mungdaw ni hpe gawng malai tai ai wuhpung

Ahkun shaw ngut ai hpang na amyet vs Ahkun rai n shaw shi a shaloi na amyet masing

SHARAP SHARA AI LADAT HTE SENG AI GA SHADAWN MASUM

AUSTRALIA

Australia a sharap shara ai lam hpe gav shanhte a Munghpawm garum ningtum jaw ai komishin hku nna Mungdaw ni ra ai hta hkan nna len ya ai masa hpe lang ai. Australia a masa hpe yu yu jang jai gumhpraw hte seng jang ginjaw jum masa hpe nau nalang ai hpe mu lu nna ahkun hkanse hta shingyin la ai lam hpe gav ginjaw jum masa hte jum tek da ai hpe mu mada lu ai.

CANADA

Canada hta gav mungdan ting sharap shara tsang a lawu de re ai mungdaw ni hpe ningja sharawt ya lu na matu Representative Tax System (Ahkun Hkanse hta shingyin ai lanyet hkrang hta dat kasa tai lu ai masa) hpe jai lang ai. Ndai hpe ahkun hkanse ral n shaw kau shi ai shaloi na amyat (gross) masing ngu nna ma tsun ai. Canada a masa hpe yu jang jai gumhpraw hta sha n ga ahkun hkanse hta shingyin ai lam hta mung ginjaw jum tek masa nlang ai masa hpe mu lu ai.

GERMANY

Germany a sharap shara masing hpe bai yu yu jang ahkun hkanse kaba ni hta madung tawn nna ahkun hkanse shaw la ngu ai hapng na amyat (net) masing hpe jai lang ma ai. Ahkun hkanse kaba ni hta shingyin la ai lam hpe ginjaw kaw nna jum ai masa hpe lang nna mungdaw ni a shang gumhpraw hta hkan nna len ya ai. Shang gumhpraw law ai Mungdaw ni hpe gav mungdan ting sharap shara tsang de du lu na matu shayawm ya nna shang gumhpraw nlaw ai mungdaw ni hpe gav mungdan sharap shara tsang de shalun ya ai. Ndai hpe gawda upade kaw nan ka bang da ai.

CHYAM DINGLIK YU AI LAM

- Ninggam 1 Sharap shara masa, rap ra masa hte sharap shara ladat hte seng ai lawnglam ni hpe bai dinglik yu na.
- Ninggam 2 **HPUNG HKU BAWNGBAN AI LAM** – minit 10 Myen Mung hta hpa majaw sharap shara galaw ai lam ra a ta? Sharap shara galaw ai lam a akyu hpa ni mai lu na?
- Ninggam 3 **HPUNG HKU NNA TANG MADUN NA** – minit 10 Tang madun na masha lata nna tang madun shangun na

GARUM NINGTUM HTE AHKUN HKANSE LEN YA MAI AI LADAT HPAN AMYU MYU

JAWM HTA SHINGGYIN AI AHKUN HKANSE HPE LEN YA AI LADAT NI

- Lamang lama ma a matu alak mi garum ningtum jaw ai
- Lump sum jaw ai (nawng di na jaw ai)

HKRAT ANG AI JA GUMHPRAW HTA HKAN NNA HKAM LAWMI AI MASING MASA NI

- Hkamja lam, hpaji lam hte wuhpung wuhpawng hte seng ai garam ningtum ni hte seng nna jaw ai grant ni hpe sharap shara ai masa
- Ningpawt ninghpang wut wahpang ni hpe shagreng ai lam
- Tsit lali wa hkra galaw zai ladat hpaji kung hpan wa na matu galaw ai lam

LATA NNA GARUM NINGTUM JAW AI LAM

- Ahkyak ai lawnglam ni hta jai lang na ja gumhpraw hte seng nna mungdaw ni hpang de garum ningtum ginlen ya ai
- Langai hkrai hkam la lu ai shang gumhpraw hpe sharap shara ai
- Langai hkrai a ra ai hta hkan nna madi shadaw ya ai

AHKUN HKANSE KAWN LU AI SHANG GUMHPRAW NI HPE GARAN GACHYAN AI LAM & SHARAP SHARA AI LAM

Ahkun hkanse hta shinggyin lu na ahkang aya nkau mi hpe mungdaw Asuya ni hpang de garan gachyan ya ai, gsd., tinghkrai shang gumhpraw kawn hta la ai ahkun, hpaga yunga company a shang gumhpraw kawn hta shinggyin la lu ai ahkun hkanse, gunrai dut mari ai kaw na hta shinggyim la lu ai ahkun hkanse ni

- Mungdaw ni hku nna ahkun hkanse hta shinggyin la mai na masing masa hte ahkun hkanse hta shinggyim la mai na lamang ni hpe jum tek da lu ai
- Mungdaw ni hta langai hte langai shang gumhpraw shai ai lam ni byin wa mai ai

Ahkun hkanse hta shinggyim ai lam hpe Munghpawm kaw nna jum tek da nna Mungdaw ni hpang de garum ningtum len ya ai lam hpe mungdaw shagu a shang gumhpraw hta hkan nna galaw ya ai lam (Mungdaw kawn hta shinggyim la lu ai shang gumhpraw (revenue) kaw nna daw chyen hpe Mungdaw ni hpang de bai ap ya ai)

- Yawng chye na ai hku ahkun hkanse lamang ni hpe masat ai masa
- Munghpawm, mungdaw ni a shang gumhpraw sharap shara ai lam gaw lai nli galaw ra na lam re

Ahkun hkanse hta shinggyim ai lam hpe Munghpawm kaw nna jum tek da ai masa, Mungdaw shagu na mungchyng shawa hkum dingdek shagu hpe maren mara garan ya ai masa

- Mungdaw langai hkrai a shang gumhpraw hpe Mungdan ting sharap shara tsang du hkra sharap shara na
- Ahkun hkanse hpan amy amy hpe lachyum hpaw hpyan ai lam bung pre ra ai

BUNGHKUP GARUM NINGTUM

BUNGHKUP GARUM NINGTUM:

Mungdaw a shang gumhpraw hte ra ai lam hta hkan nna ahkun hkanse len ya ai. 2015-2016 kawngyin shalat da ai formula hta lakap ai

GARAN LEN YA AI FORMULA (SHEN YU AI LAM:



Lamuga gaiwang
Masha jahpan
Matsan jahpan

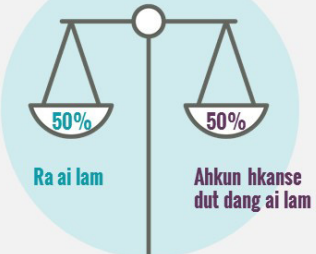
Ra ai ngu ai hpe madun
ai shadawn jit na

Mungdaw langai hkrai a hta shinggyim la lu ai shang gumhpraw Myo nga masha jahpan tsa htam shadang Mungdaw langai hkrai a GDP

Ahkun Hkanse hta shinggyin ai lam hta dut dang ai lam

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

GARAN GACHYAN MASA (SHEN YU AI):



Ra ai lam

Ahkun hkanse dut dang ai lam

BUNGHKUP GARUM NINGTUM

- Shawng e gaw hka kap ai hku jai ai masa ngu masat ai
- 2015-16 kaw na jat wa ai jahpan hta hkan nna sawn ai masa hku hpang wa sai
 - Munghpawm bajet hta masat da ai garum ningttum ni hpe M/G ni hpe garan ya na
 - Ra ai hpe madung dat ai masa
 - Ahkun hkanse jum hpajang masa shadawn jit na ni
 - Shang gumhpraw garan gachyan ai bungkup jahpan
- **Shadawn jit na ni:**
 - Ra ai hta hkan na
 - M/G masha jahpan
 - M/G matsan masha jahpan
 - M/G lamuga erylga
 - **Ahkun hkanse jum hpajang masa shadawn jit na ni**
 - M/G langai hkrai a GDP
 - M/G masha jahpan a adaw achyen
 - M/G langai hkrai hta hta la lu ai ahkun (tatut)
- **Maren mara sawn shalawm masa**

BUNGHKUP GARUM NINGTUM GARAN GACHYAN AI LAM

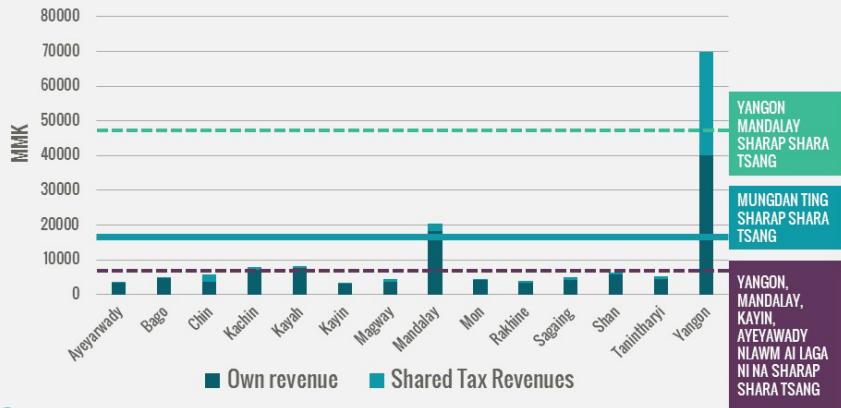
- Shawng e gaw bungbkup garum ningtum jaw ai lam hpe hka kap ai hku nna chye na lai wa ga ai.
 - Annual State and Region government budget submissions were reviewed by the Union government and a determination was made of the amount by which projected deficits would be offset for each State and Region.
- Since 2015/16, the formula-based approach is being phased in
 - Criteria used in 2015/16
 - State/Region population, poverty index, and per capita GDP.
 - Additional criteria added in 2016/17
 - State/region land area, urban population as a percentage of total population, and per capita tax collection.
- Formula applied only to annual increments to grant pool.

BUNGHKUP GARUM NINGTUM GARAN GACHYAN AI LAM

- M/G langai hte langai a shang gumhpraw grai shai hkat ma ai.
 - Ra ai hte ahkun hkanse hta shingyin lu ai atsam shai hkat ai lam hpe n sawn shalawm ai
- M/G nkau mi masha jahpan bung ai, taw matsan jahpan ni bung tim shang gumhpraw/jai gumhpraw grai shai ai ni nga ma ai.
- M/G nkau mi masha jahpan, taw matsan jahpan ni grau law tim shang gumhpraw/jai gumhpraw tsang grai nem ai ni mung nga ma ai.
- Shang gumhpraw/jai gumhpraw tsang hte ra ai shadawn jit na ni lapran makri shawn ai lam nau nnga ai hpe mu lu ai.
- M/G ni lapran langai hkrai a ginlawm shang gumhpraw grai shai hkat ai hpe mu lu ai.

M/G LANGAI HTE LANGAI A SHANG GUMHPRAW GRAI SHAI HKAT AI LAM HPE SHARAP SHARA AI LAM

FY 2016/2017



M/G LANGAI HKRAI A SHANG GUMHPRAW JAHAPAN

FY 2016/2017



LAWNGLAM MADUNG NI HPE GINCHYUM DAT AI LAM

- Federal hkrang kata hta sharap shara lam galaw ai gaw M/G ni hpe kahproi kanoi ahkun hta lu na tsang hta kahproi kanoi re ai madang hku shawa akyu ara amu magam ni hpe galaw lu na matu re.
- Myen Mung hta ahkun hkanse lahpa galai ya ai gabaw ni gaw buga masha bawngring fund, jawm hta ai ahkun ni, hte bunghkup garum ningtum ni re.
- Hpa majaw nga jang Myen Mung hta shang gumhpraw garan gachyan ai lam hpe shang gumhpraw hta hkan nna M/G ni hta galaw ai majaw shanhthe lapran shang gumhpraw shai ai manghkang matut na naw ngam nan nga ai.
- Masa hku nna gaw bunghkup garum ningtum gaw ahkun hkanse shang gumhpraw shai hkat ai lam hpe sharap shara lu na zawn zawn rai tim ta tut hta nilu galaw nga ai: Myen Mung M/G ni lapran ahkun hkanse shang gumhpraw grai shai hkat ai lam ni naw byin nga ai.

CHYAM DINGLIK YU AI LAM

- Step 1 Grant, transfer hte seng ai gabaw hpe bai maram na.
- Step 2 **HPUNG HKU BAWNGBAN AI - 15 minutes**
Sharap shara lam galaw ai shaloi shang gumhpraw law ai mungdaw ni kaw na la nna, shang gumhpraw nlaw ai mungdaw ni hpe bai garan ya ai masa rai ra na kun?
- Step 3 **HPUNG HKU TANG MADUN NA - 10 minutes**
Tang madun na masha lata san na
