

# MYEN MUNG A AHKUN HKANSE HTE SENG AI FEDERAL MASA WUNKAT MODULE

Simsa lam a matu polisi  
gamung dup ai lam ni



**USAID**  
FROM THE AMERICAN PEOPLE



**The Asia Foundation**

**NDAI SHARIN LAIKA MALAWM HPE:**

# The Asia Foundation

hku nna **Professor Paul A. R. Hobson** hte arau

Matthew Arnold

Nicola Williams

Lea Lybecker

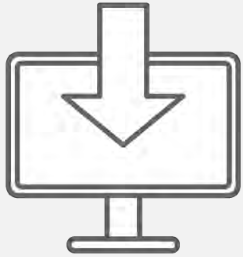
Kyaw Myo Oo

Ni hku nna gyin shalat mat ai re.

Ndai sharin laika malawm gin shalat ai lam hpe American mungchying shawa a shawang myit hpe hte United States Agency for International Development (USAID) hku nna len ya ai madi shadaw lam hte galaw ngut kre la lu ai re. Ndai kaw lawm ai ginlam ni gaw The Asia Foundation a ningmu sha rai nna USAID hte US Asuya a ningmu nre ai ngu ai hpe ndau dat ga ai.



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## **NDAI SHARIN LAIKA MALAWM HPE GARA HKU JAI LANG NA NGU AI LAM MATSUN:**

Ndai laika ni gaw Myen Mung a simsa lam gawgap sa wa ai lam hpe madi shadaw lu na matu shawa dawtsa yawng hti lu na matu yaw shada ai re. Ndai sharin laika malawm gaw Ingalik hku, Myen hku mai lu sai rai nna, Karen ga hku, Jinghpaw ga hku hte Sam ga hku gaw 2018 September shata hta yawng mai lu wa na re.

Ga san san hpa lama ma nga ai rai jang The Asia Foundation de matut mahkai mai ai:

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Kyaw Myo Oo, Senior Program Officer,  
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# SHARIN LAIKA MALAWM NI

- Mawju 1 Ahkun Hkanse hte seng ai federal masa (fiscal federalism) shachyen
- Mawju 2 Daru magam ahkang aya hpe munghpawm kaw na mungdaw ni de lata galai ya ai masa (decentralisation), ahkun hkanse len ya ai masa (revenue transfers) hte mungchying wuhpawng bawngring masa (social development)
- Mawju 3 Ahkun Hkanse hte seng ai federal masa (fiscal federalism) hte sharap shara masa (equalization)
- Mawju 4 Ahkun Hkanse hte seng ai federal masa (fiscal federalism) hte nhprang sutrai
- Mawju 5 Ahkun Hkanse hte seng ai federal masa (fiscal federalism): shawa hte seng ai wut wahpang ni (public infrastructure), shawa akyu hte seng nna galaw lajang ya ai lam ni (public services) hte shinggyim arang (human capital)
- Mawju 6 Ahkun Hkanse hte seng ai federal masa (fiscal federalism) hte Myen Mung a simsa lam bawngban hpawng

Mawiu

1

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



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# 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?



# NDAI MAWJU HTA LAWM AI GASI GANGAU LACHYUM NI

## DECENTRALIZATION

Ginjaw magam dap ni a lit ni hpe mungdaw tsang de na rung ni hpe ta tut hparan 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 hparan 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 uphkan 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 uphkan masa re.



# NDAI MAWJU HTA LAWM 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 hkamja lam, 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 shinggyim lu 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 hkrai a shang gumhpraw, gunrai 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

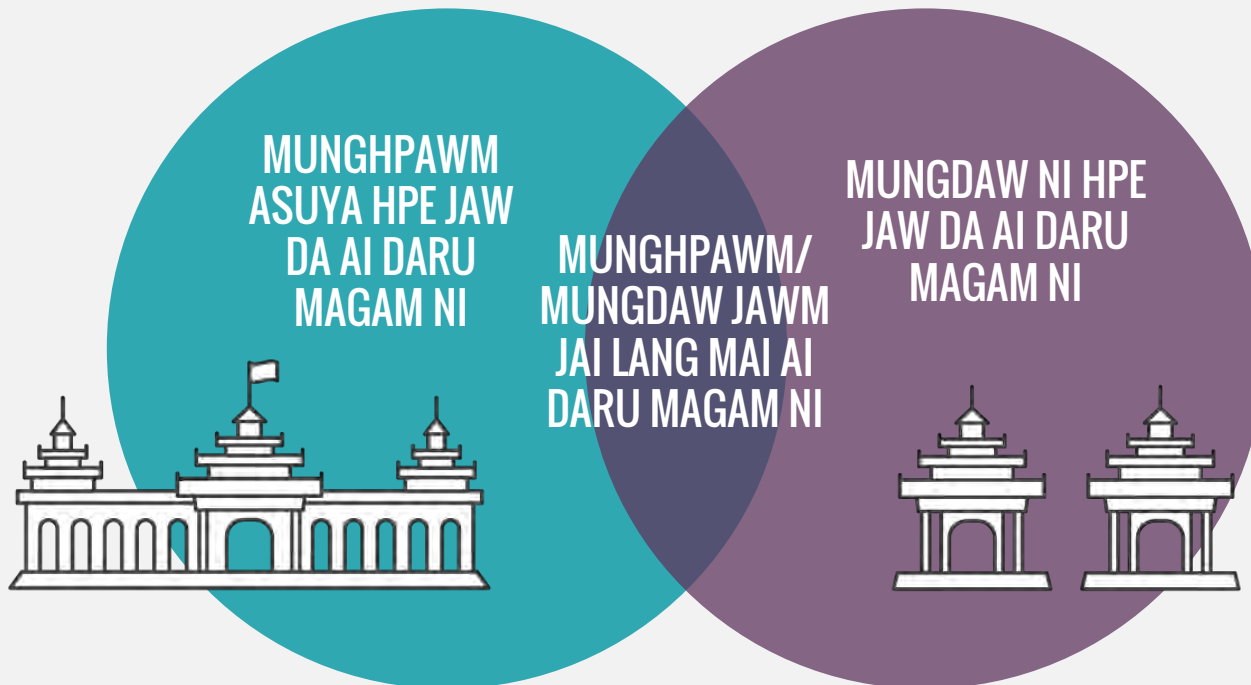
Ahkun hkanse kaw na rai rai ahkun hkanse nre ai kaw na rai rai lu wa ai shang gumhpraw na daw chyen mi hpe Munghpawm, Mungdaw hte buga Asuya ni lapran garan jai lang ai masa.

## 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 nga 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 hne 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.

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

## AHKUN HKANSE HTE SENG AI FEDERAL MASA A DAWHPUM DAWNU NI



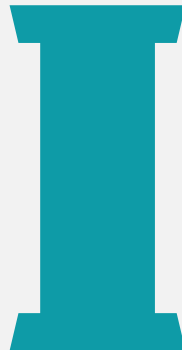
### AHKUN HKANSE HTA LA NA LAWNGLAM NI

Laksan hta shinggyin la mai ai ahkun hkanse ni hte pawng hpawm hta shinggyin la mai ai ahkun hkanse ni



### SHANG GUMHPRAW GARAN JAI LANG HKRANG

Ahkun hkanse hte nhprang sutrai kaw na shang ai shang gumhpraw ni



### SHARAP SHARA AI LAM

Ahkun hkanse hte jai gumhpraw ni

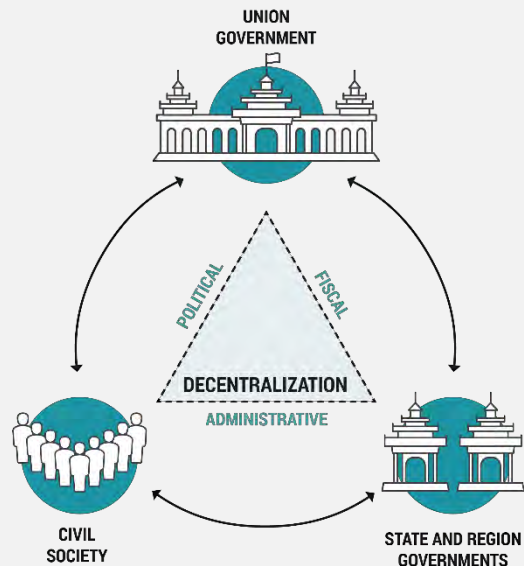


### SHANG GUMHPRAW HTE GARUM NINGTUM LEN YA AI LAM

Sharap shara ai lam hte Munghpawm a jai gumhpraw hte seng ai daru magam hpe jai lang ai lam

# 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



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

### UPADE HPAJANG MASA

- Mungdaw ni a tara upade hpajang ai rapdaw ni
- 2008 Gawda upade hpe 2015 ning hta gram da ai Jahpan II hta jaw da ai tara upade hpajang 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 gumhpraw 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 munhpawm 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 nga shi ai.**



# MUNGHPAWM MYANMAR MUNG DAN A 2008 NING NA GAWDA AI UPADE

2008

## JAH PAN

- 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 htaw 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

# MUNGHPAWM MYANMAR MUNG DAN A 2008 NING NA GAWDA AI UPADE

2008

## 2015 E GRAM DA AI JAPHAN NAMBAT II HTE V

Lawnglam madung ni:

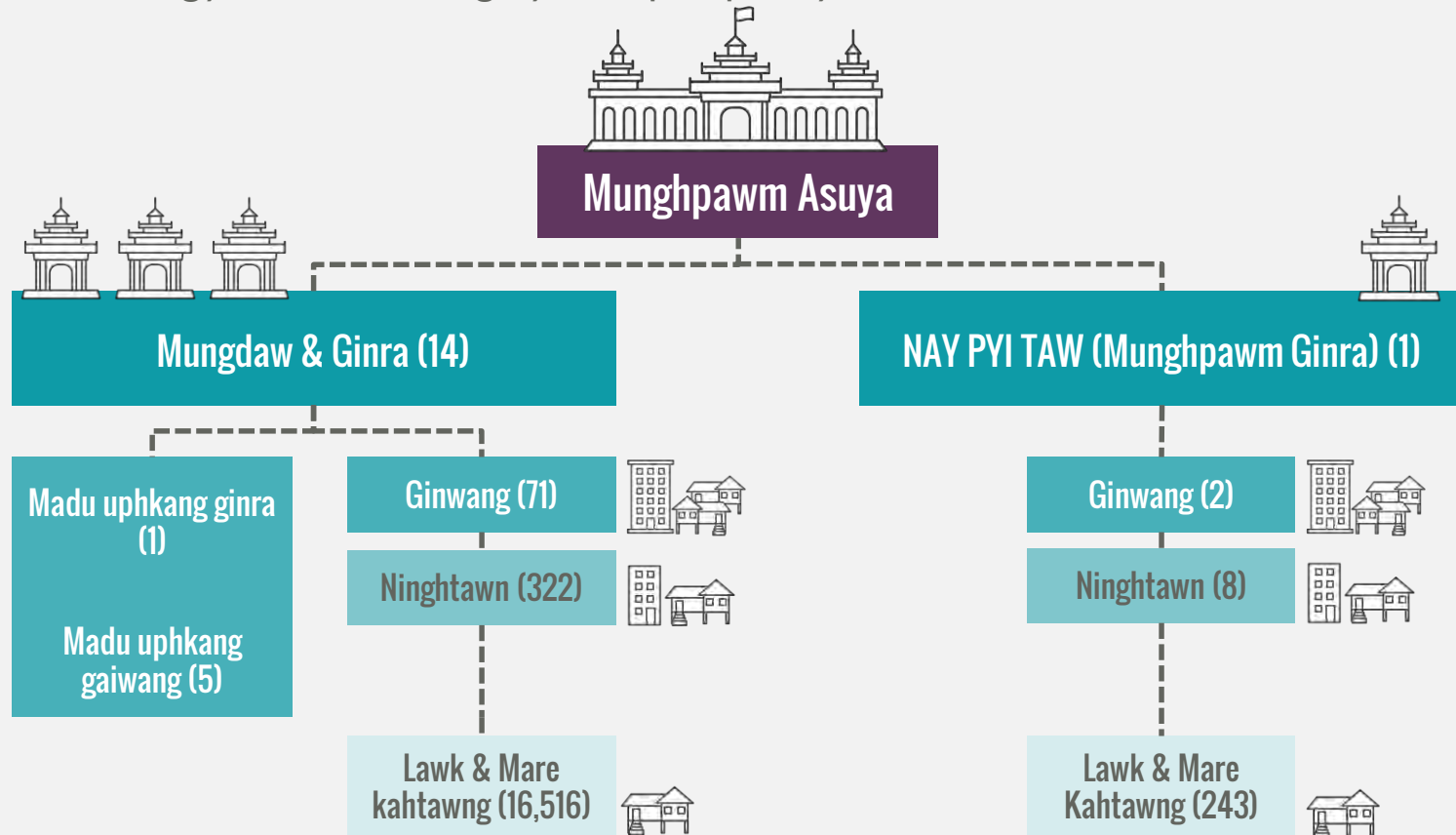
- Uphkang lit lamang nkau mi, ahkun hkanse hta shinggyin na lit mung lawm ai, hpe lahpa galai ya ai lam
- Ahkun hta shinggyin na ningpawt ninghpang lawnglam ni hpe garan gachyan hkat ai lam (shang gumhpraw ahkun, hpaga ahkun)
- Lama na Munghpawm Asuya hku na hpaji jaw wa ai lam nga jang shang gumhpraw 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

# CHYAM DINGLIK YU AI LAM

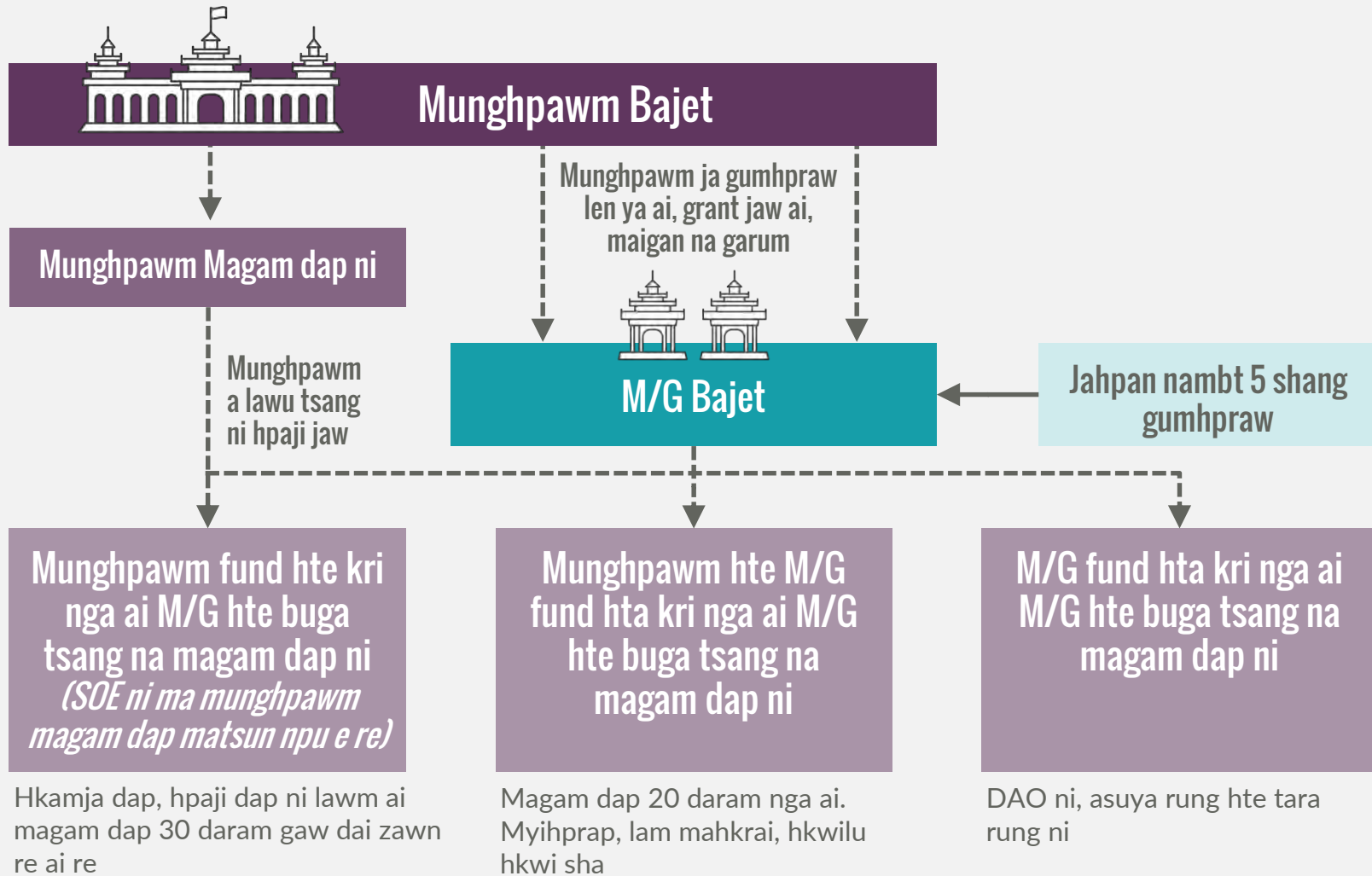
- Step **1** Handout ni hpe yu nna 2015 shaloi gram da ai ni lawm ai gawda upade hta lawm ai jahpan numbat I, II hte V ni hpe maram dinglik yu u..
- Step **2** **HPUNG HKU BAWNGBAN AI LAM** – minit 10  
2015 ning hta gram da ai lam ni gaw tang du a ni? Du ai/ndu ai, hpa majaw?
- Step **3** **HPUNG HKU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

# 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.



# MYEN MUNG A UPHKANG HKRANG



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



## 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 h pang 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 gumhpaw
- M/G arang bang ai kaw na amyat
- Shang gumhpaw ahkun
- Arang bang ai hte pahkam bungli ahkun ni
- Hpaga yumga ahkun hte jakrung ahkun

## MYUNISIPE

- Bawngring Lam hte seng ai hpung kaw na shang gumhpaw

## HTAW WA HTAW SA

- M/G yu reng ai lam/mahkrai kaw na ahkun
- Mawdaw, hkali ni hkan na hta ai ahkun
- Sanghpaw shachyaw ai, 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 manam jarawt ahkun
- Buhkawm bungli ahkun

## MUNGCHYING WUHPAWNG

- Dinghkrai jawng hte wunkat ahkun
- Dinghkrai tsi rung hte tsi jaw gawkw ahkun
- Dum nta hte htingnu ahkun
- Shingni ahkun

## TARA RUNG NI

- Shawa ai gumhpaw
- Shawa magam bungli ahkun

## MUNGHPAWM ASUYA

- Munghpawm fund kaw na hkap la lu ai garum ningtum

## KAGA

- Uprung nga ai sut gan
- Madu nga ai ja gumhpaw hte sutgan



M/G ni a madung  
gumhpaw shagn  
ai lawnglam ni

# 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

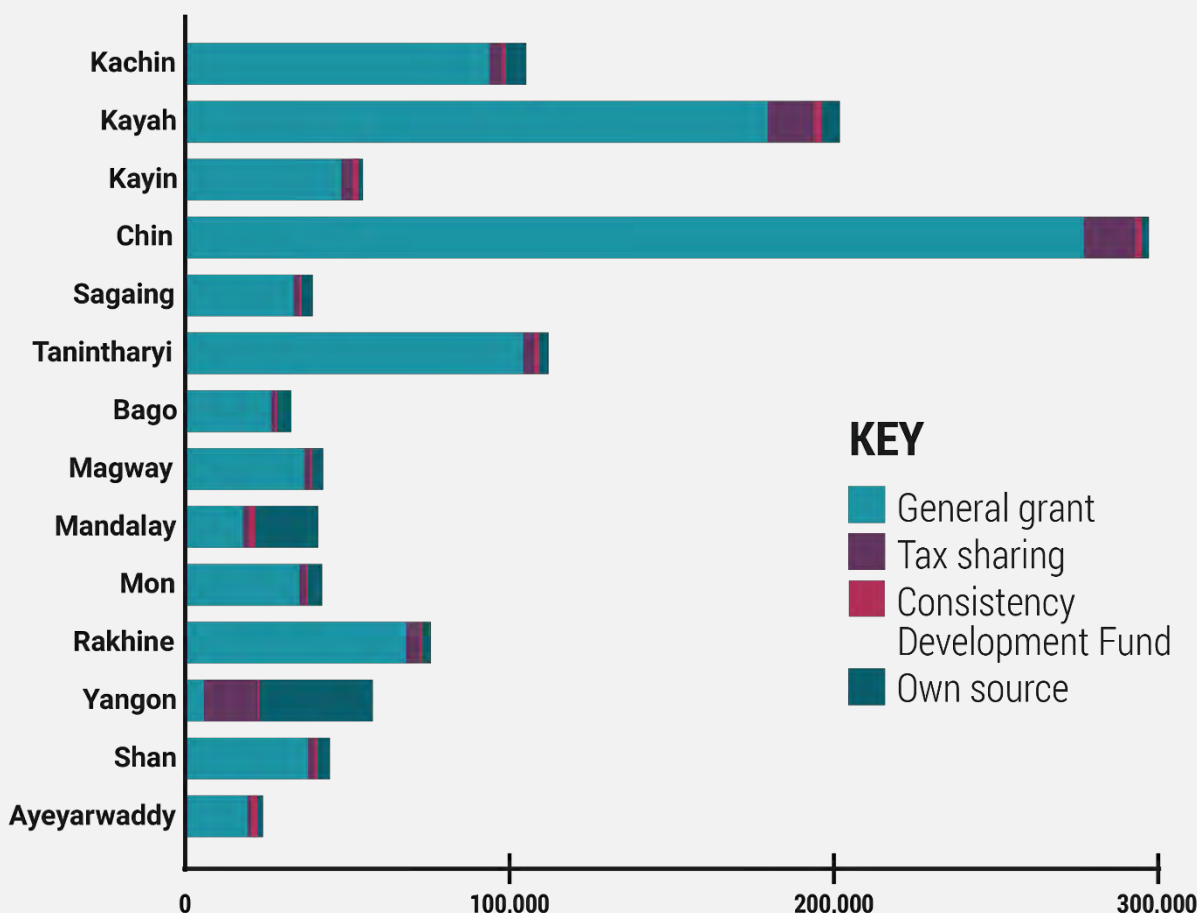


## Me jaw bang ai ginra (constituency) bawngring fund (CDF)

- 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 tinghkrain 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

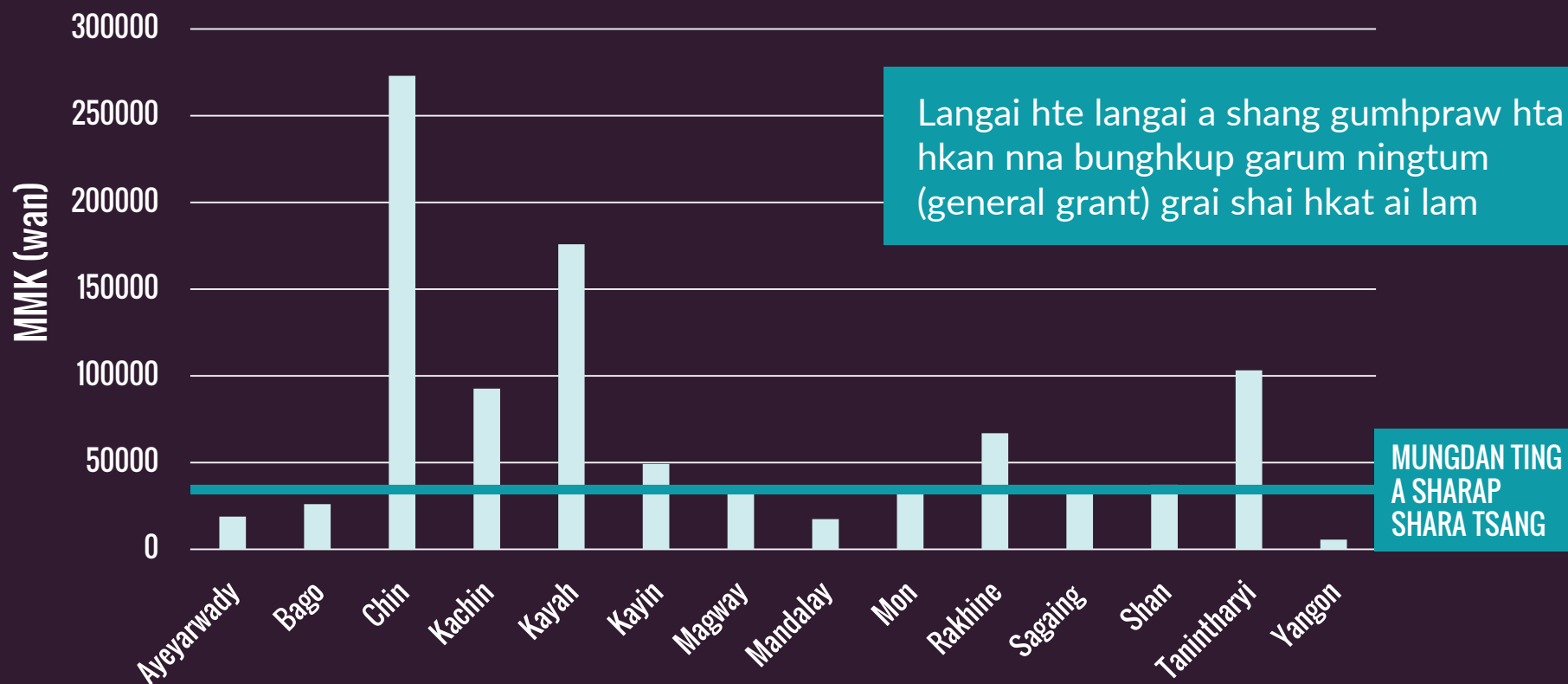


Munghpawm Asuya hku nna M/G ni hpe gumhpaw len ya ai ladat masum nga ai: bunghkup garum ningtum len ya ai, ahkun hkanse shang gumhpaw len ya ai, hte bawngring fund ni re. Munghpaw Asuya ja gumhpaw len ya ai lam gaw Myen Mung hta sha byin ai nre.

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

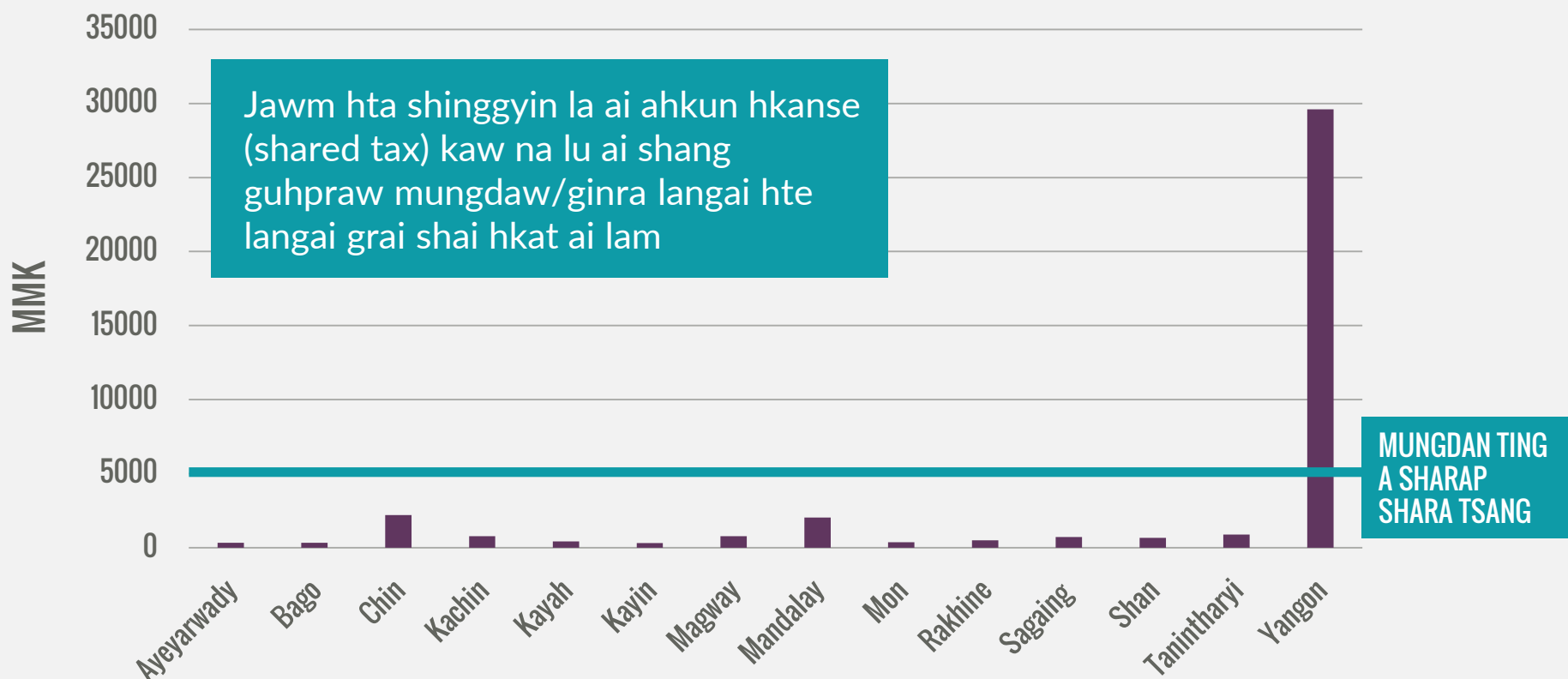
# MUNGDAW/GINRA LANGAI HTE LANGAI HKAM LA LU AI BUNGHKUP GARUM NINGTUM (GENERAL GRANT)

FY 2016/2017



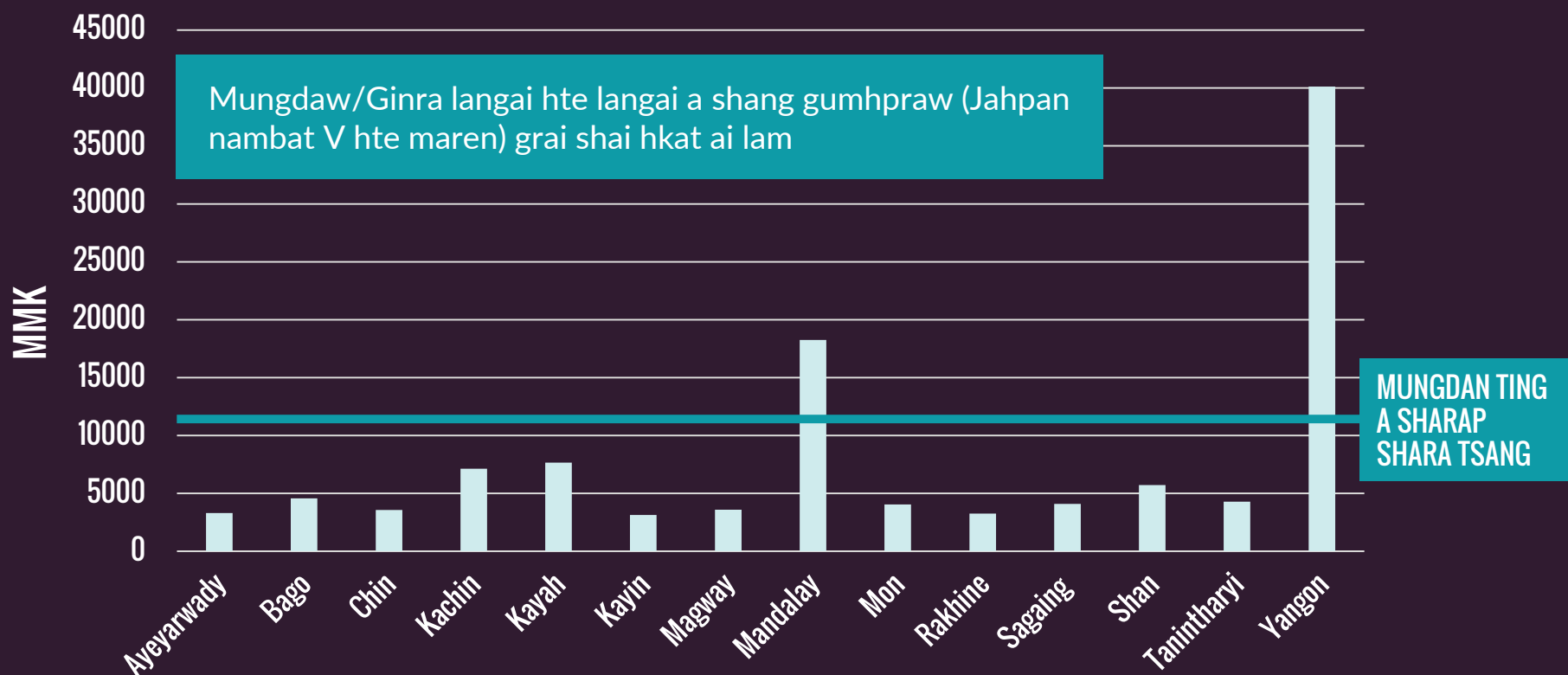
# MUNGDAW/GINRA LANGAI HTE LANGAI MUNGHPAWM HTE JAWM HTA SHINGGYIN LA AI AHKUN HKANSE KAW NA SHANG GUMHPRAW (REVENUE)

FY 2016/2017



# MUNGDAW/GINRA LANGAI HKRAI A SHANG GUMHPRAW

FY 2016/2017



# LAWNGLAM 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 nga 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.

# 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

Mawiu

2

**DARU MAGAM AHKANG AYA HPE MUNGHPAWM KAW NA  
MUNGDAW NI DE LATA GALAI YA AI MASA  
(DECENTRALISATION), AHKUN HKANSE LEN YA AI MASA  
(REVENUE TRANSFERS) HTE MUNGCHYING WUHPAWNG  
BAWNGRING MASA (SOCIAL DEVELOPMENT)**



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**NDAI SHARIN LAIKA MALAWM HPE:**

# The Asia Foundation

hku nna **Professor Paul A. R. Hobson** hte arau

Matthew Arnold

Nicola Williams

Lea Lybecker

Kyaw Myo Oo

Ni hku nna gyin shalat mat ai re.

Ndai sharin laika malawm gin shalat ai lam hpe American mungchying shawa a shawang myit hpe hte United States Agency for International Development (USAID) hku nna len ya ai madi shadaw lam hte galaw ngut kre la lu ai re. Ndai kaw lawm ai ginlam ni gaw The Asia Foundation a ningmu sha rai nna USAID hte US Asuya a ningmu nre ai ngu ai hpe ndau dat ga ai.



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# NDAI MAWJU HTA LAWM AI GASI GANGAU LACHYUM NI

## CAPITAL EXPENDITURE

Laning mi hta na hkam na arung arai ni hta arang bang ai lam (gsd, mawdaw);. Hpyen arai ni a jai gumhpraw hta lai nna Asuya htingnu nta ni hpe gram ai, mazing ai jai gumhpraw ni.

## CAPITAL REVENUE

Jak rung jak rai dut ai kaw na shang ai gumhpraw, Asuya nre ai mung shawa kaw na shang ai gumhpraw, maigan na garum ningtum hkan na shang ai shang gumhpraw.

## DECENTRALIZATION

Ginjaw magam dap ni a lit ni hpe mungdaw tsang de na rung ni hpe ta tut hparan 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 hparan hpareng sa wa mai na ahkang aya hpe tsun mayu ai nre.

## DECONCENTRATION

Ginjaw magam dap ni a lit ni hpe mungdaw tsang de na rung ni hpe ta tut hparan hpareng sa wa ai lam hta dawdan lu na ahkang aya hpe lahpa galai ya ai masa rai nga ai. Madung yaw shada lam gaw Munghpawm a dawchyan hku nna nga nga let Mungdaw/Ginra na mungchying shawa ni hte grau ni htep wa lu na matu rai nga ai.

# NDAI MAWJU HTA LAWM AI GASI GANGAU LACHYUM NI

## 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 DECENTRALIZATION

Fiscal Decentralisation ngu ai gaw Mungdaw/Ginra Asuya ni hpe jai gumhpraw hte seng ai shang gumhpraw hte seng ai lit lamang ni hpe ap ya ai masa hpe ngu mayu ai. Nhprang sut rai ni hte seng nna Munghpawm Asuya ni hku nna Mungdaw/Ginra Asuya ni hpe grau mai hparan hpareng sa wa lu na matu ahkaw ahkang jaw ai masa (sh) shanhte hpe sut masa hkrang lanyet ni rai nga ai sut masa masing gran ai lam, budget jahkrat ai lam, ginra shang gumhpraw, Munghpawm kaw na Mungdaw de len ya ai lam hte hkoi shap ya ai masa ni hpe jai lang let tsep kawp hparan hpareng lu na matu ahkaw ahkang jaw ai masa re.

## PER CAPITA REVENUES

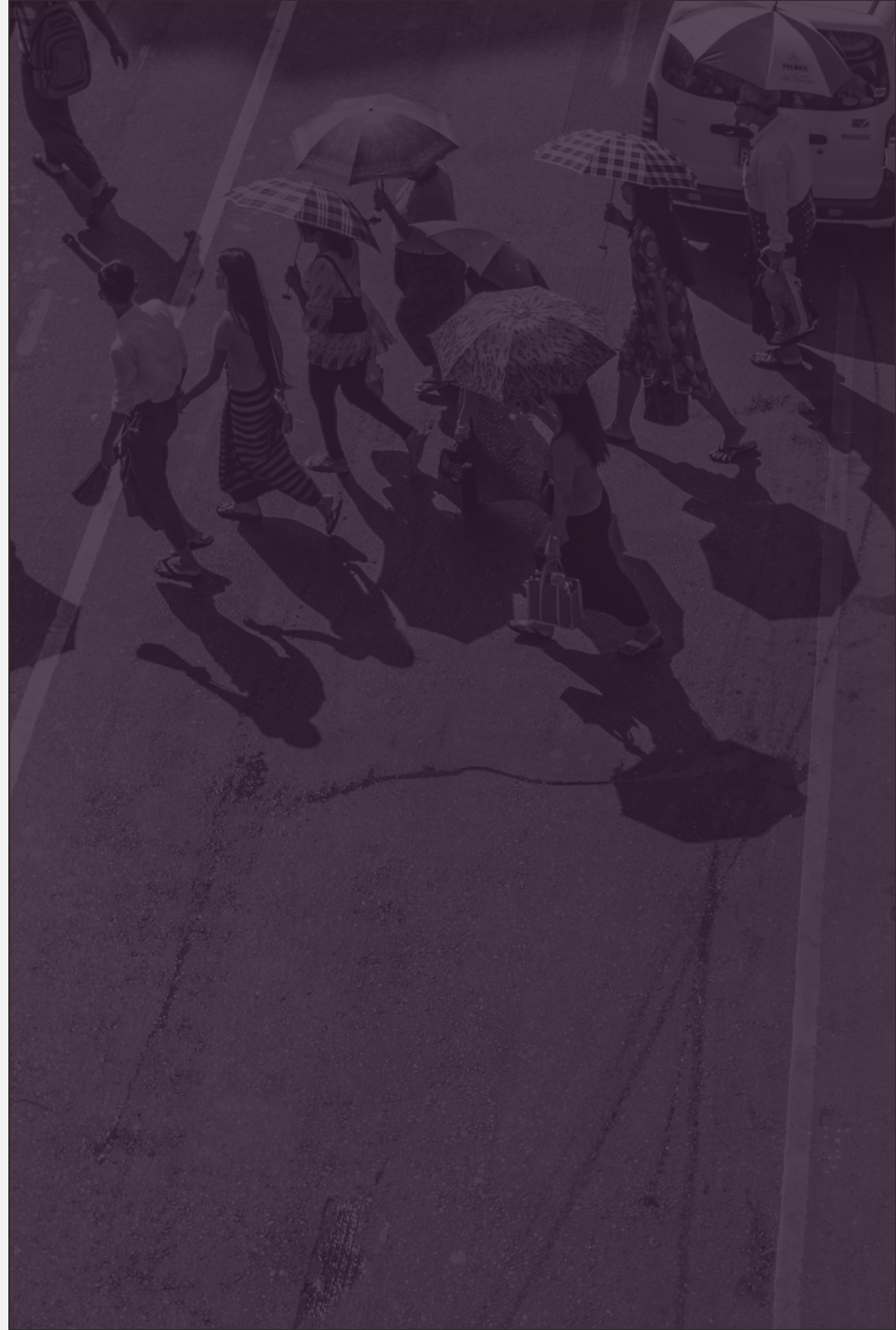
Masha hkum dingdek shagu garan hkam la lu ai shang gumhpraw (revenue).

## 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.

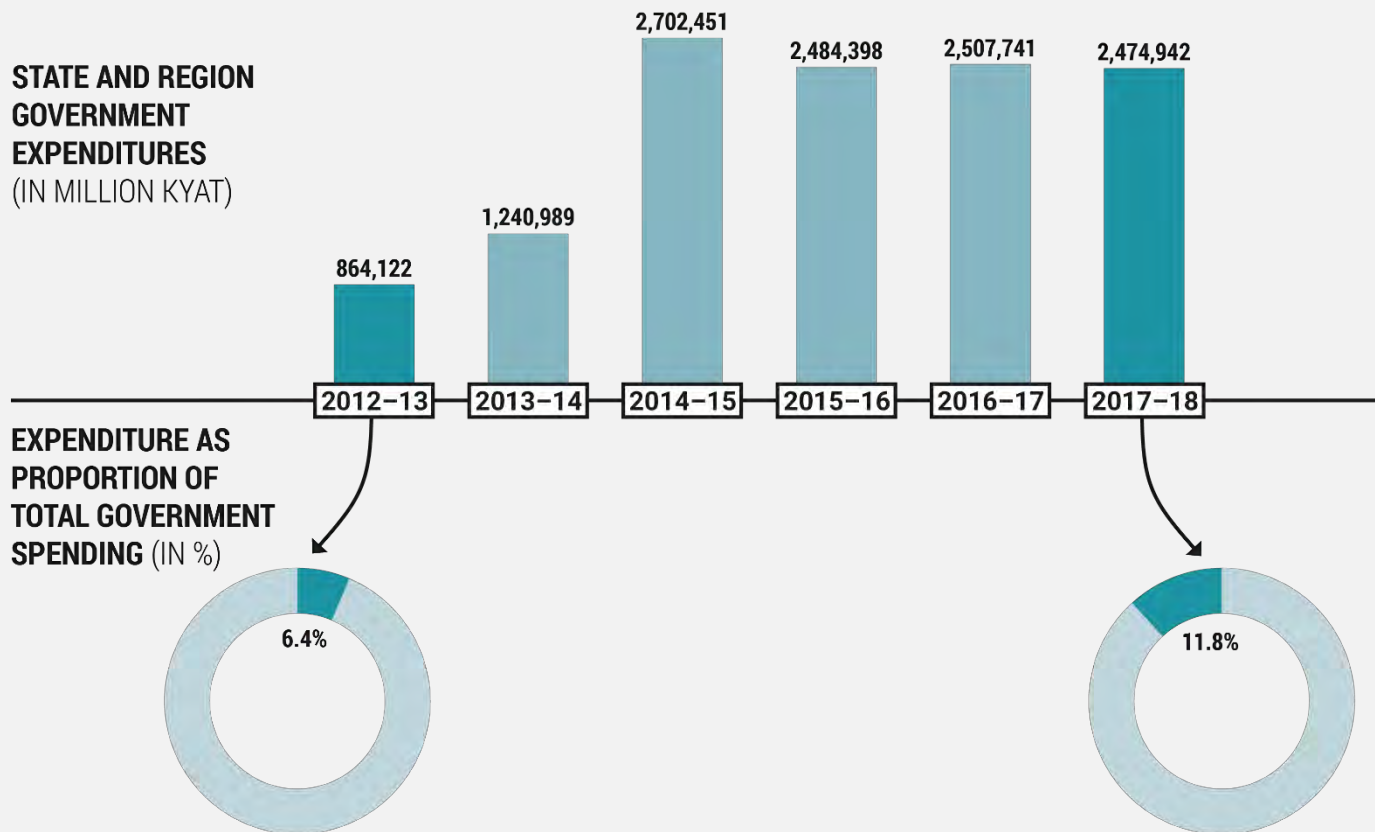
# NDAI MAWJU HTA LAWM NA LAM NI

- 1 Ya yang na masa hpe yu jang fiscal decentralisation hpe gara hku mai jai lang sa wa na?
- 2 Fiscal decentralisation hte seng nna ya yang tatut gumhkawng nga ai lam ni gaw hpa ni rai kun?
- 3 Mungchying bawngring lam (human development) hte langai hkrai hkam la lu ai shang gumhpraw lapran na shai hkat ai hte seng nna dinglik yu nga ai lam ni gaw hpa ni rai ta?



# MUNGDAW/GINRA NI A JAI GUMHPRAW RAWT JAT WA AI LAM

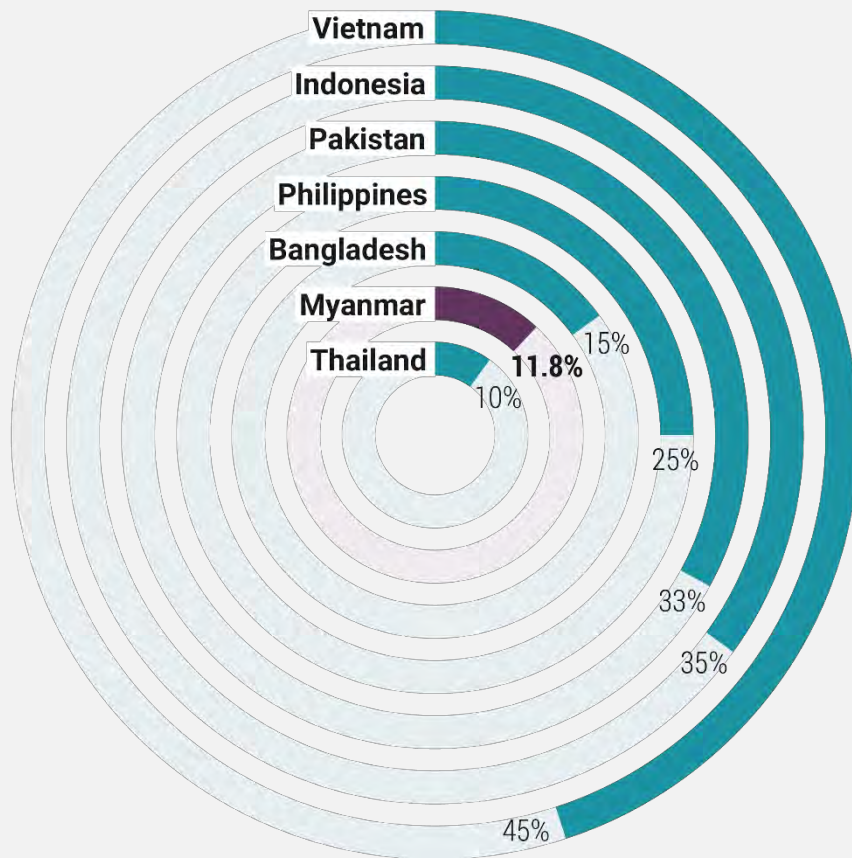
## STATE AND REGION GOVERNMENT EXPENDITURES (IN MILLION KYAT)



2012-13 shaning gaw M/G ni Munghpawm kaw na laksan tinghkrai bajet jai hparan lu ai shaning re. Jai gumhpawm gaw lap wan 864,122 kaw na 2012-13 to lap wan 2,474,942, 2017-18 hta du mat ai. Tsahtam shadang 6.4% kaw na 11.8 % de rawt mat ai.

M/G 14 hta mung shawa langai a matu a lap 50, 000 daram lu jai ai masa nga ai.

# M/G NI A JAI GUMHPRAW: KAGA MUNG DAN NI HTE DINGDAW JANG GRAI YAWM AI



Mungdaw/Ginra ni a jai gumhpraw hpe ja gumhpraw jat ya ai hku sha nre, Munghpawm Asuya a jai gumhpraw tsa htam shadang gambum hku nna mung shajat ya ai masa hku rai jang M/G buga tsang na mungchying shawa ni ra ai

Ja gumhpraw hku nna jat ya tim Mugdan ting jai gumhpraw a tsa htam shadang gambum hku njat ya ai majaw M/G ni a jai gumhpraw gaw Asia Mungdan ni hte dingdaw jang grai naw nem nga ai.

Mahta aii: Adapted from Minoletti 2016; International figures (2009) taken from Dickenson-Jones, De, and Smurra 2015, 44; Myanmar figure (2017/18) from Union Citizen's Budget and MOPF data.



# ASIA DAN KAGA MUNG DAN NI HTA BUGA ASUYA NI A JAI GUMHPRAW

Nepal a buga Asuya Act (1999)	Bangladesh Munghpawm Parishad Act (2009)	Kerala Mungdaw- India Mungdaw buga Asuya Act (1994)	Cambodia a Commune & Sangkhat uphkang upade (2001)
Mare bawngring komiti (avg. pop. 10,000)	Union Parishads (avg. pop. 27,000)	Gram Panchayats (avg. pop. 25,000)	Communes (avg. pop. 8,000)
<ul style="list-style-type: none"> <li>• Lu hka</li> <li>• Lawu tsang jawng arung arai ni</li> <li>• Ningpawt ninghpang hkamja lam arung arai ni</li> <li>• Mare lam</li> <li>• Mare madin</li> </ul>	<ul style="list-style-type: none"> <li>• Mare lam hte hka hkawng</li> <li>• hkahtung, hka chyup jak, hka dum hte hka nawng</li> <li>• Hka madin hte maza len hka hkawng</li> <li>• Lam wan</li> </ul>	<ul style="list-style-type: none"> <li>• Ma shalet, lawu tsang jawng kaji hte lahta tsang jawng kaji ni</li> <li>• Tsi dum hte tsi rung</li> <li>• Mare lu hka, lang hka</li> <li>• Maza seng ai</li> <li>• Shaw nam dum hte hka shin gawk</li> <li>• Tsi jaw gawk</li> </ul>	<ul style="list-style-type: none"> <li>• Mare lam hte mahkrai ni</li> <li>• Mare lu hka, lang hka</li> <li>• Mare hka madim</li> <li>• Lawu tsang jawng arung arai ni</li> <li>• Ningpawt ninghpang hkamja lam arung arai ni</li> </ul>

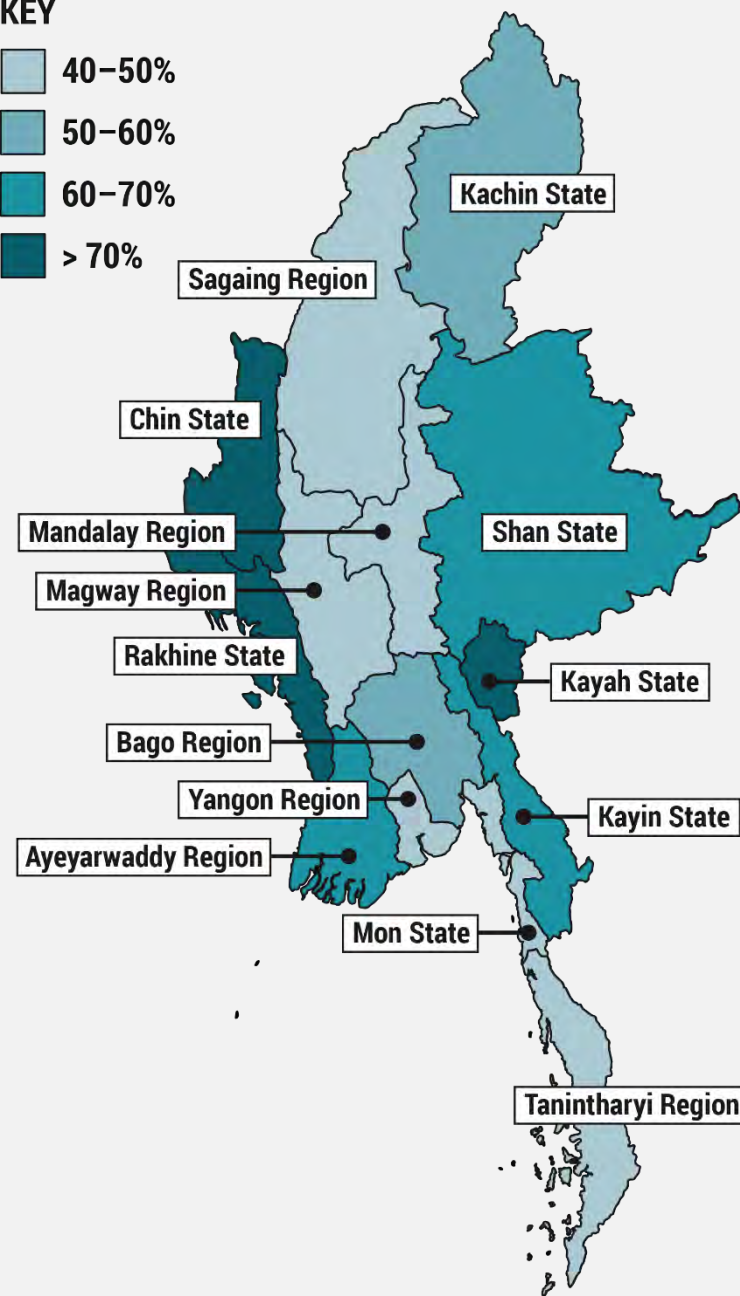
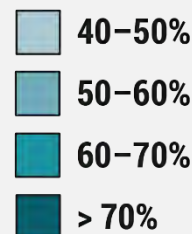
# MUNGDAW/GINRA NI HTA GINLAWM BAJET KAW NA ARANG BANG JAI GUMHPRAW JAHPAN GAMBUM

FY 2016/2017

M/G ni hta ram ram shai hkat nga ai. (Mon kaw 40 % , Kayah kaw 70%).

Mungaw ni a jai jahpan hta arang bang jai gumhpraw gaw 36% 2013-14 ning kaw na 55% 2016-17 daram rawt mat sai..

## KEY



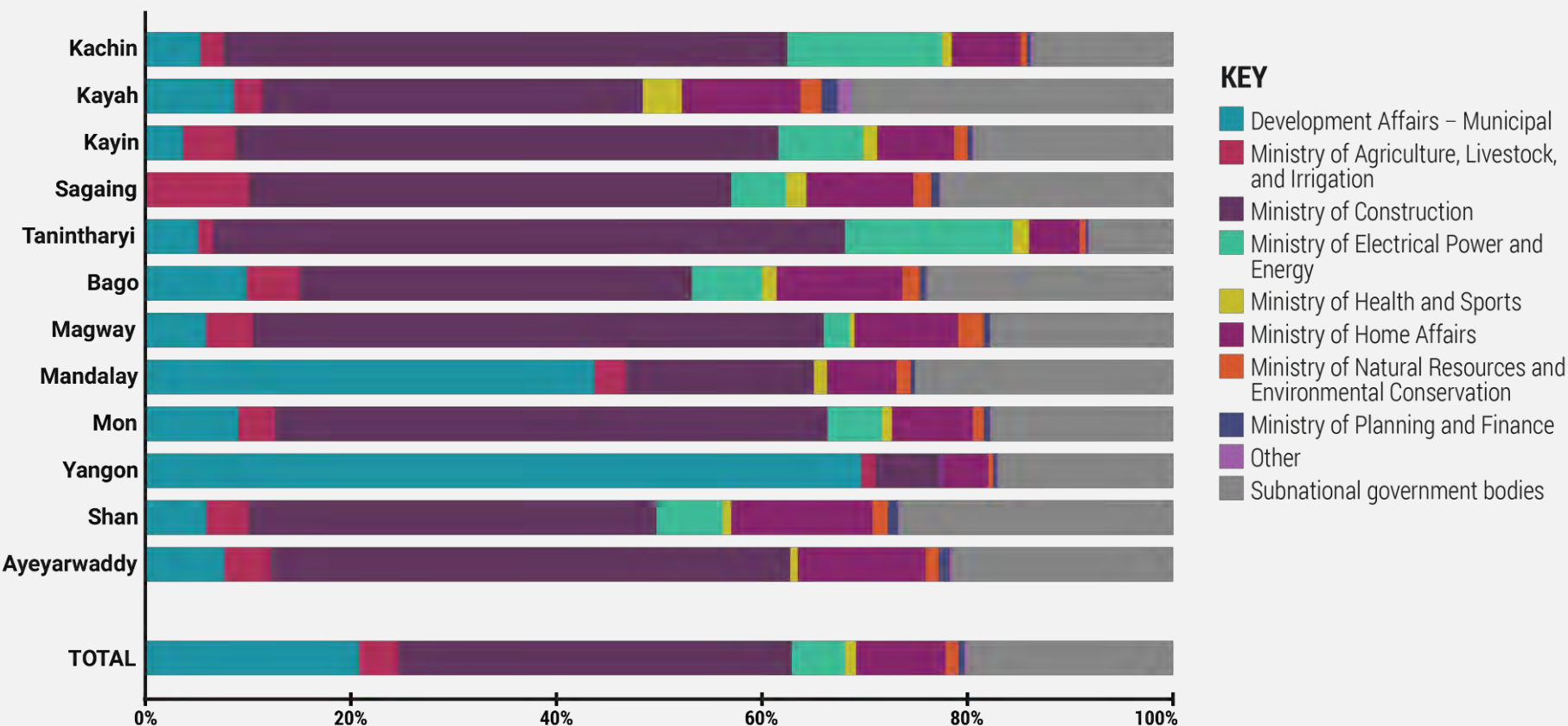
Source: MOPF; Renaissance Institute staff estimates



# MUNGDAW/GINRA NI A SHANG GUMHPRAW GAW GRAU GRAU NNA SHAI HKAT NGA AI HPE MU LU AI

FY 2016/2017

## MUNGDAW/GINRA NI JAI GUMHPRAW HPE MAGAM DAP NI LAPRAN GARAN AI GAMBUM



# M/G ASUYA JAI GUMHPRAW NI GAW GRAU NNA LAMANG LAW LAW HTA JAI WA AI

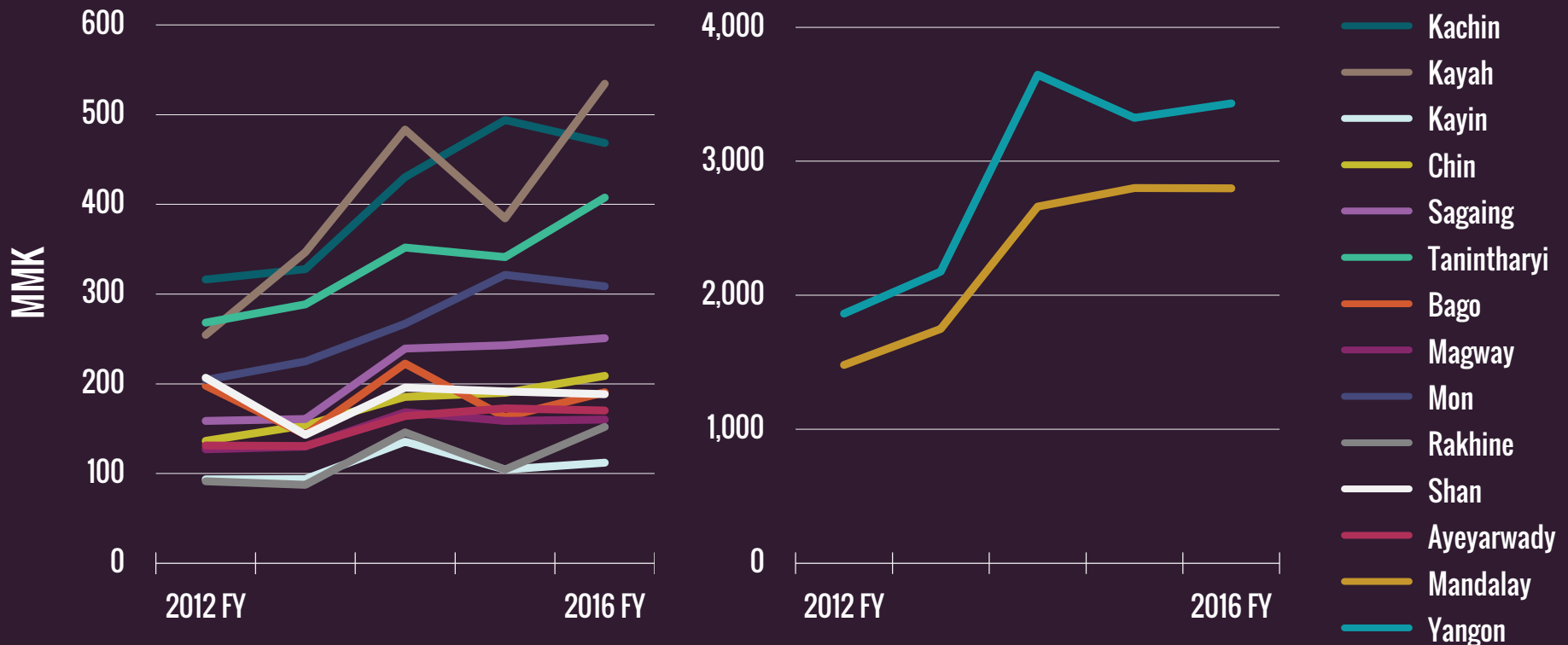
- Gawgap Magam Dap a lawm maw hte mahkrai gawgap ai bajet gaw M/G ni a matu FY 2013/14 hta 54% re ai kaw na FY 2016/17 hta 38% de hkrat mat ai.
- Ndai hku yawng mat ai a marang M/G Asuya hku nna kaga lawnglam ni hta jai mai na ginjang ni hpe mu mada masai. Dai rai nna M/G 12 hta 2013-14 shaloi Myi hprap wan hte seng nna jai gumhpraw bajet hpa nnga ai kaw na 2016-17 shaloi 5% de rawt mat sai; Tanintharyi Ginra hta 16% daram lung mat ai.
- Jai gumhpraw bajet ni hpe malawng gaw M/G kabinet rung hta jahkrat ai rai nna, shawa jai gumhpraw hpe naw shajat na matu hpaji jaw mai nga ai.

# AHKUN HKANSE LEN YA AI VS TINGHKRAI SHANG GUMHPRAW (KYAT WAN)

- Munghpawm hku nna Mungdaw de ahkun hkanse len ya ai ladat masum nga ai: **bunghkup grant len ya ai, ahkun hkanse shang gumhpraw garan gachyan ai, hte bawngring fund**
- Bunghkup grant len ya ai lam gaw Munghpawm kawn Mungdaw ni de len ya ai kaba dik ai fund re
- 2012-2013 kawn 2017-18 du hkra M/G ni a shang gumhpraw gaw 273% daram rawt mat ai (htam masum daram). FY 2017/18 hta bunghkup grant gaw M/G yawng a shang gumhpraw a 69% daram re
- Gsd, Jinghpaw Mungdaw hta FY 2013-14 e Mungdaw ting jai gumhpraw a 60% gaw tinghkrai shang gumhpraw rai nna FY 2017/18 e gaw 4.8% sha nga mat ai.
- Dai re ai majaw M/G ni a tinghkrai shang gumhpraw sharawt lu na atsam shajat ya ai lam hte dai zawn galaw na matu n gun jaw njaw ngu ai hpe san yu ra na zawn rai nga ai.

# MYUNISIPE HTE MUKLUM BAWNGRING KOMITI AHKUN HKANSE HTA SHINGGYIN AI LAM

## DAO (MYUNISIPE) HTE CDC\* LANGAI HKRAI HTA HTA SHINGGYIN LA AI AHKUN

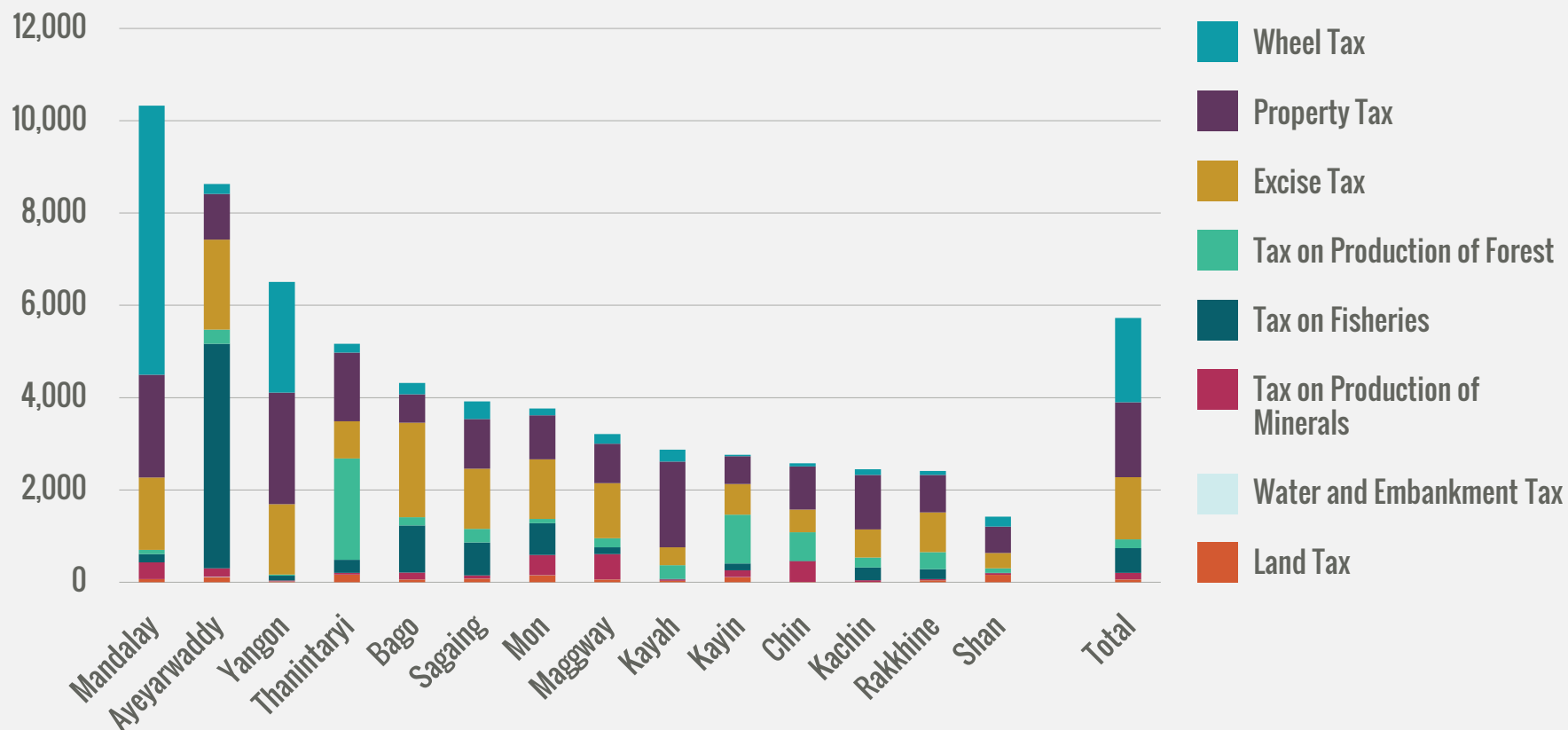


\*City Development Committees (CDC) are present in Yangon and Mandalay.

# GABAW HTA HKAN NNA JAHPAN HTA AI

## MUNGDAW HTE GINRA YAWNG

### MUNGDAW/GINRA BUGA TSANG NA AHKUN (LANGAI HKRAI, 2016-17 BE)

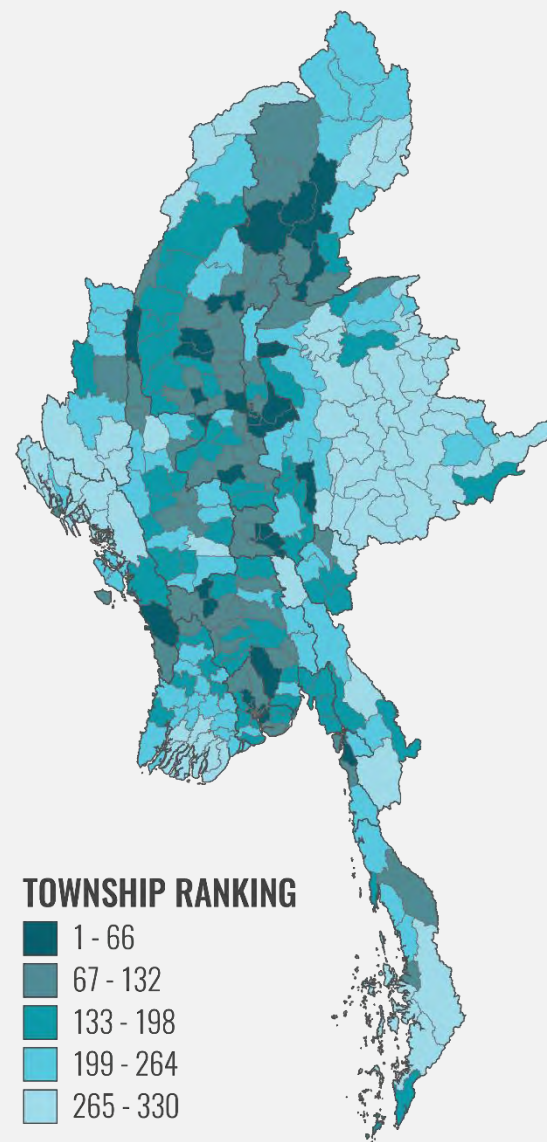


# NINGHTAWN NI A BAWNGRING JAHPAN

## M/G NI A BAWNGRING LAM HPE SHEN YU AI LAM

- Ninghtawn tsang bawngring rawt jat wa ai jahpan hpe 2014 masha jahpan na mungchying rawt jat lam hte seng ai shadawn jit na ni hpe la kap ai.
- Ndai hta nga sat nga tsa tsang, hkamka lam hte hpaji tsang ni hpe sawn shalawm ai. Grau chyang ai nsam ni hte madun da ai ninghtawn ni gaw Myen Mung hta bawngring rawt jat dik ninghtawn ni rai nna grau hpraw ai nsam nga ai ni gaw bawngring lam naw hpang hkrat ai ninghtawn ni rai nga ai.

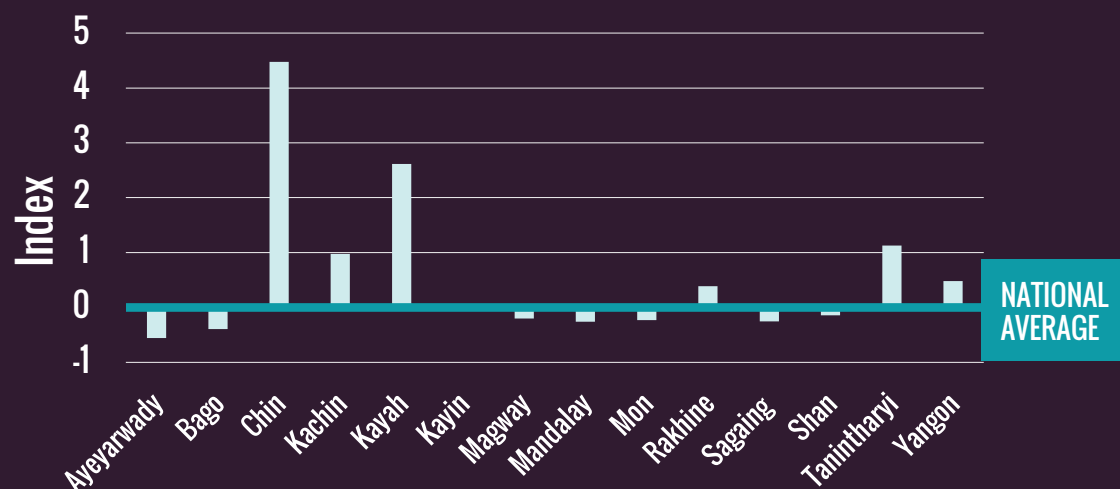
## DIVERSE HUMAN DEVELOPMENT ACROSS MYANMAR'S TOWNSHIPS



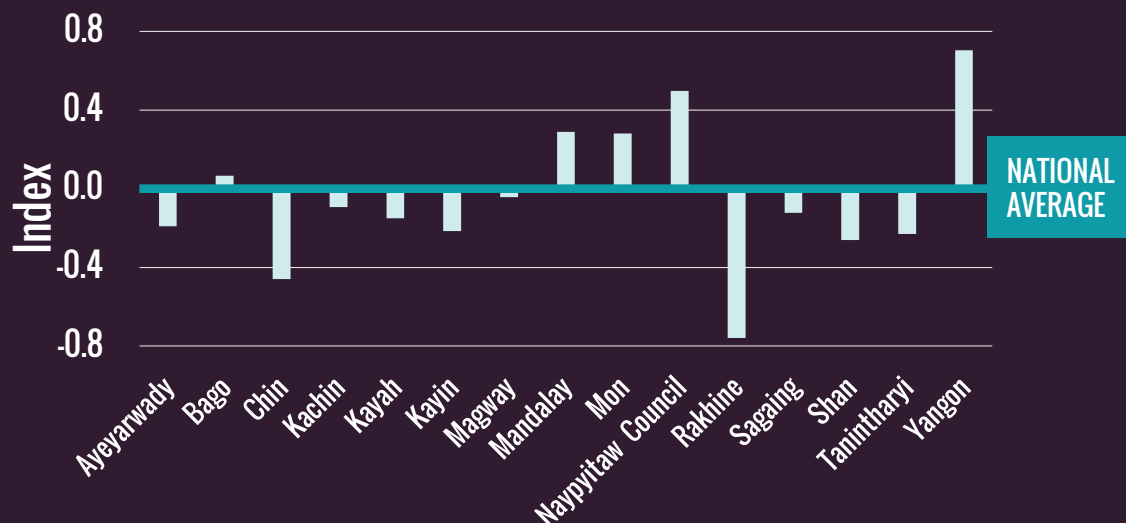
# LANGAI HKRAI NA SHANG GUMHPRAW HTE BAWNGRING LAM SHAI AI LAM

**\*\* Ngasat ngasa tsang jahpan galaw ai shaloi dum nta a nga sat nga sa byin da ni rai nga ai hka san lu hka lu ai lam, myihprap wan lu ai lam, ndai na arung arai ni- radio (sh) lagaw leng zawn re madu ai lam ni hpe sawn shalawm dingdaw yu ai.**

## PER CAPITA REVENUE INDEX\*



## STANDARD OF LIVING INDEX\*\*



\* State and Region per capita revenue divided by average per capita revenue

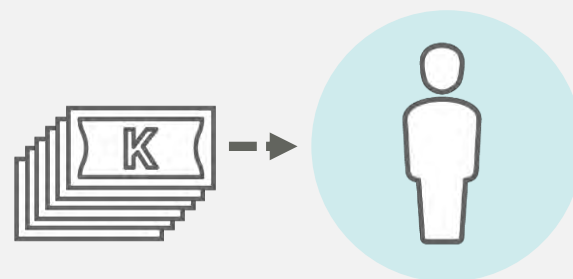
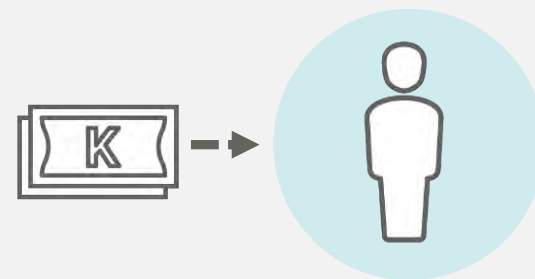
# LANGAI HKRAI A SHANG GUMHPRAW HTE BAWNGRING LAM SHAI HKAT AI LAM

Mungdaw Ginra ni hta langai hkrai a shang gumhpraw grai shai hkat nga ai

M/G langai hkrai a shang gumhpraw hpe yu yu jang masa hku nna Mungdaw ni hpe lachyen lahka galaw da ai lam nnga ai.

Dai hte maren bawngring lam hta mung shai hkat ai lam hpe mu lu ai

Langai hkrai a shang gumhpraw gaw M/G ni a bawngring ai hte seng nna ra ai lam hpe n madun ya nga ai.





# GINJAW JUMTEK MASA NLANG AI AHKUN HKANSE MASA (FISCAL DECENTRALISATION) HPE DINGLIK YU AI LAM

- Myen mung a uphkang lam hpe bai gram sharai ai lam gaw **ginjaw jumtek masa nlang ai masa** (decentralisation) ngu na hta magum lit ni hpe **ginjaw hta sha gumhpawn da ai masa nlang ai masa** (deconcentration) masa maga grau shanang nga ai hpe mu lu ai.
- Deconcentration masa hpe shawng na ninggam langai hku nna sawn yu jang nshut na re.
- Raitim ndai ninggam hta ginjaw jumtek uphkang hkrang shayawm masa tsang hta mu lu mai ai lit la lit hkam ai lam hta naw gawng kya na re.

## DECENTRALIZATION:

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

## DECONCENTRATION:

Ginjaw magam dap ni a lit ni hpe mungdaw tsang de na rung ni hpe ta tut hparan hpareng sa wa ai lam hta dawdan lu na ahkang aya hpe lahpa galai ya ai masa rai nga ai. Madung yaw shada lam gaw Munghpawm a dawchyan hku nna nga nga let Mungdaw/Ginra na mungchying shawa ni hte grau ni htep wa lu na matu rai nga ai.

# GINJAW JUMTEK MASA NLANG AI AHKUN HKANSE MASA (FISCAL DECENTRALISATION) HPE DINGLIK YU AI LAM

- Mungdaw/Ginra ni a magam dap hte shanhte a hpaga yumga hpung ni gaw Munghpawm Magam Dap ni a daw chyen ni raitim (DAO/Department of Development Affairs hta lai nna) Munghpawm Asuya kaw na len ya ai garum ningtum ni hta grai naw manoi ra nga ai masa hpe mu lu ai.
- DAO ni gaw Myen Mung a ginjaw jumtek masa nlang ai masa (decentralisation) a ga shadawn hku nna madi madun yang nshut na re. Buga ginra a ra ai lam hta hkan nna shanhte hkrai shang gumhpraw a matu hta shinggyin la lu nna shanhte jahkrat da ai budget hpe shanhte jai na ahkang nga ai (hkamja lam hte hpaji lam nre ai sha ninghtawn hte seng ai lam ni hpe tsun mayu ai.) Shanhte lit la lit hkam ra ai gaw Mungdaw/Ginra Asuya hpe re.
- Yawng bunghkup nna yu ga nga jang “Mungchying Wuhpawng (social union) hte seng jang Munghpawm Asuya malawng daw hparan hpareng nga ai hpe mu lu ai.



DAOs are  
accountable to  
State and Region  
governments



# LAWNGLAM MADUNG NI HPE GINCHYUM DAT AI LAM

- Mungdaw/Ginra ni a jai gumhpraw law htam wa ai lam gaw Munghpawm Asuya kaw nna len ya ai garum ningtum (grant) ni a majaw re.
- Ningpawt ninghpan wut wahpang ni a matu arang bang jai lang gumhpraw (capital expenditure) gaw grau jat wa ai hpe mu lu nna gabaw law law hta jai lang nga ai hpe mu lu ai (gsd. Mungdaw/Ginra Asuya hpung ni, gawgap, myihprap wan, nhprang sut rai, ninghtawn myunisipe (municipalities).
- 2011 kaw na hpang ai Myen mung a uphkang lam hpe bai gram sharai ai lam gaw ginjaw jumtek masa nlang ai masa (decentralisation) ngu na hta magum lit ni hpe ginjaw hta sha gumhpawn da ai masa nlang ai masa (deconcentration) masa maga grau shanang nga ai hpe mu lu ai; Mungdaw/Ginra ni hku nna mung Munghpawm len ya ai garum ningtum (grant) ni hta madung machyu ra nga ai masa hpe mu lu ai.
- Munghpawm Asuya hku nna Mungchying Wuhpawng (social union) hpe naw gawgap la ra ai ngu ai gabaw hta lakap nna ahkun hkanse hte seng ai lit ni hte hparan hpareng sa wa ai lam ni hta naw jum tek nga ai masa naw re.
- Lit la lit hkam ai lam grau ngang kang wa na matu ginjaw jum tek masa nlang ai masa (decentralisation) hpe grau n-gun jaw ra na rai nna dawdan lu na ahkang aya hpe Mungdaw/Ginra ni de garan ya ra na rai nna Mungchying shawa dawtsa a ra ai lam hte maren rai ra na.

# CHYAM DINGLIK YU AI LAM

Ninggam ① Bawngring lam hte shang gumhpraw shai hkat  
ai lam hpe dinglik yu na

Ninggam ② **YAWNG SHANGLAWM LET BAWGBAN NA** – minit 10

Mawiu

3

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



**USAID**  
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**The Asia Foundation**

**NDAI SHARIN LAIKA MALAWM HPE:**

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hku nna **Professor Paul A. R. Hobson** hte arau

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Ni hku nna gyin shalat mat ai re.

Ndai sharin laika malawm gin shalat ai lam hpe American mungchying shawa a shawang myit hpe hte United States Agency for International Development (USAID) hku nna len ya ai madi shadaw lam hte galaw ngut kre la lu ai re. Ndai kaw lawm ai ginlam ni gaw The Asia Foundation a ningmu sha rai nna USAID hte US Asuya a ningmu nre ai ngu ai hpe ndau dat ga ai.



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# NDAI MAWJU HTA LAWM NA LAM NI

- 1 Federal uphkang 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 bung hkup ai shaloi rap ra lu na matu sharap shara ai lam hpe ra ai hta hkan nna galaw mai na kun?



# 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.

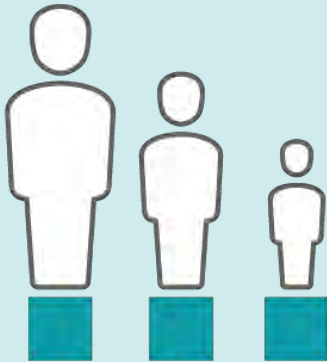
**NET FISCAL BENEFITS:** Langai hkrai hkam la lu ai akyu amyat hte langai hkrai jaw bang ai ahkun hkanse lapran na shai hkat ai manu.

**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.



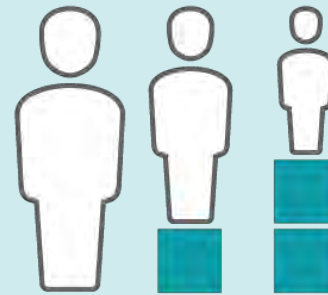
# RAP RA MASA (EQUITY) HTE MAREN MARA MASA (EQUALITY)

## 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.

## EQUITY

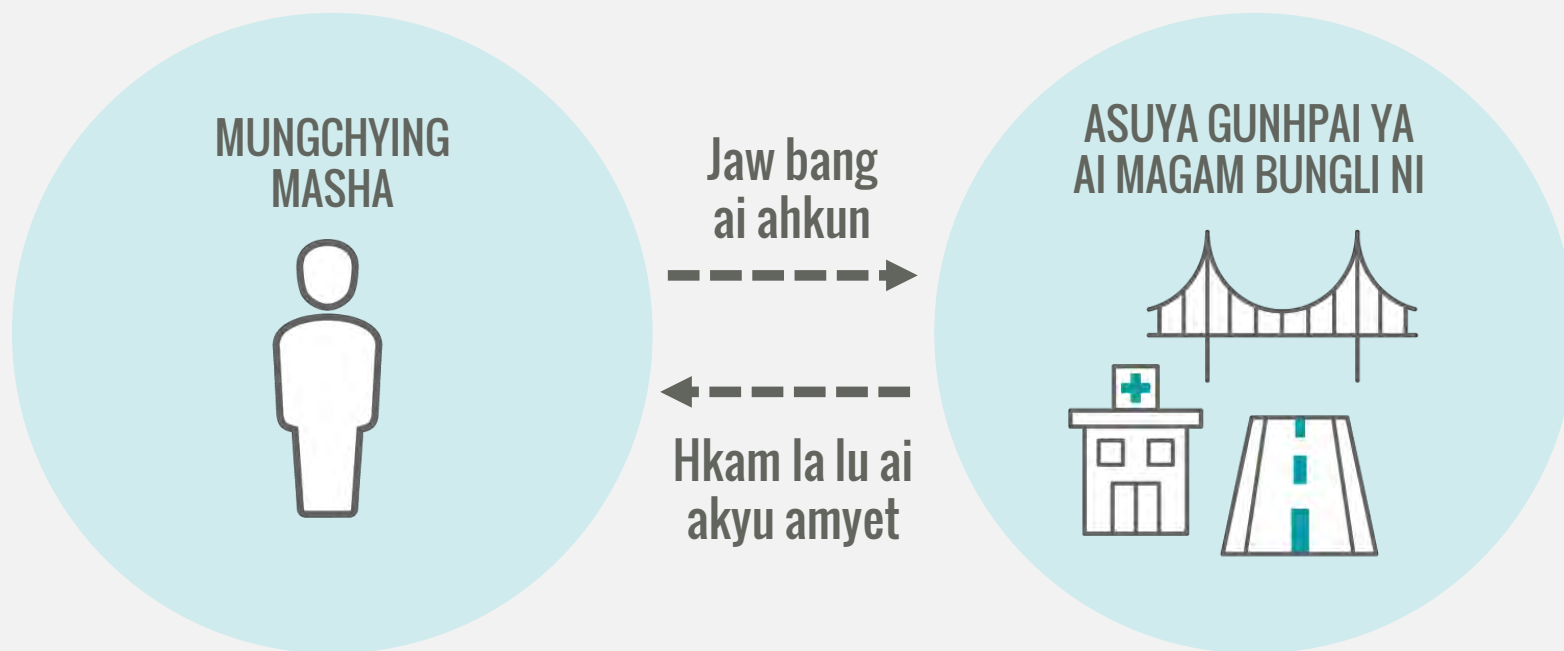


Rap ra masa ngu ai gaw dingman ai,  
lachyen lahka nga ai lam hpe tsun  
mayu ai; shingra tara upade hku nga  
jang tara rap ra lam hpe tsun mayu ai

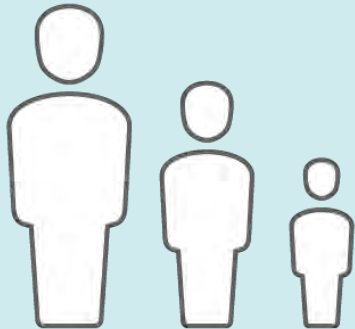
# AHKUN HKANSE KAW NA LU LA AI **JAHPAN** **NGAM AKYU AMYAT** (NET FISCAL BENEFITS (NFB))

**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 amyat re.



# JAHPAN 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 amyat 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 shinggyin 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 mung lawm 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 gaw 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 shinggyin la ai lam hpe gaw ginjaw jum masa hte jum tek da ai hpe mu mada lu ai.

## CANADA

Canada hta gaw 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 shinggyin ai lanyet hkrang hta dat kasa tai lu ai masa) hpe jai lang ai. Ndai hpe ahkun hkanse rai 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 shinggyin 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 shinggyin 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 gaw mungdan ting sharap shara tsang de du lu na matu shayawm ya nna shang gumhpraw nlaw ai mungdaw ni hpe gaw 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 LAW 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 yumga 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 mungchying 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 amyu amyu 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 kawn gyin shalat da ai formula hta lakap ai

## GARAN LEN YA AI FORMULA (SHEN YU AI LAM:



Lamuga gaiwang  
Masha jahpan  
Matsan jahpan

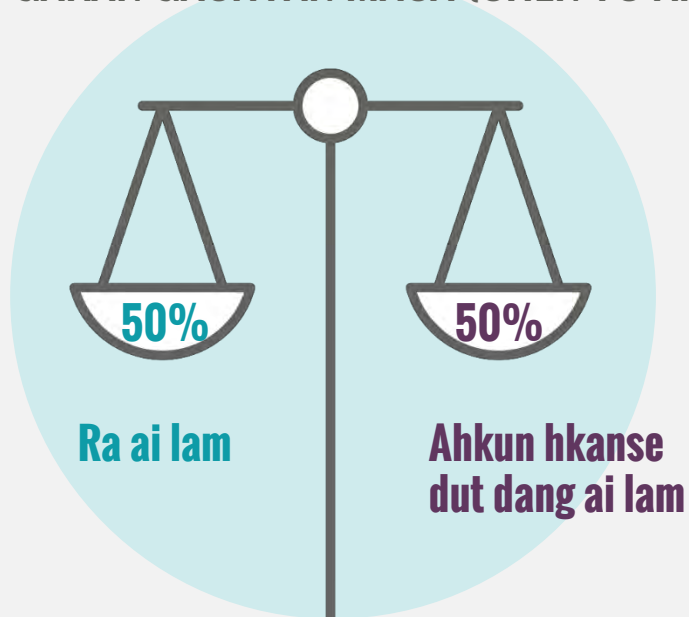
**Ra ai ngu ai hpe madun  
ai shadawn jit na**

Mungdaw langai hkrai a hta shinggyim la lu ai shang gumhpraw Myo nga masha jahpan tsa hta 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):



## 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 jitna ni:**
  - Ra ai hta hkan na
    - M/G masha jahpan
    - M/G matsan masha jahpan
    - M/G lamuga eriya
  - **Ahkun hkanse jum hpajang masa shadawn jit na ni**
    - M/G langai hkrai a GDP
    - M/G masha jahpan gaw mungdan ting 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

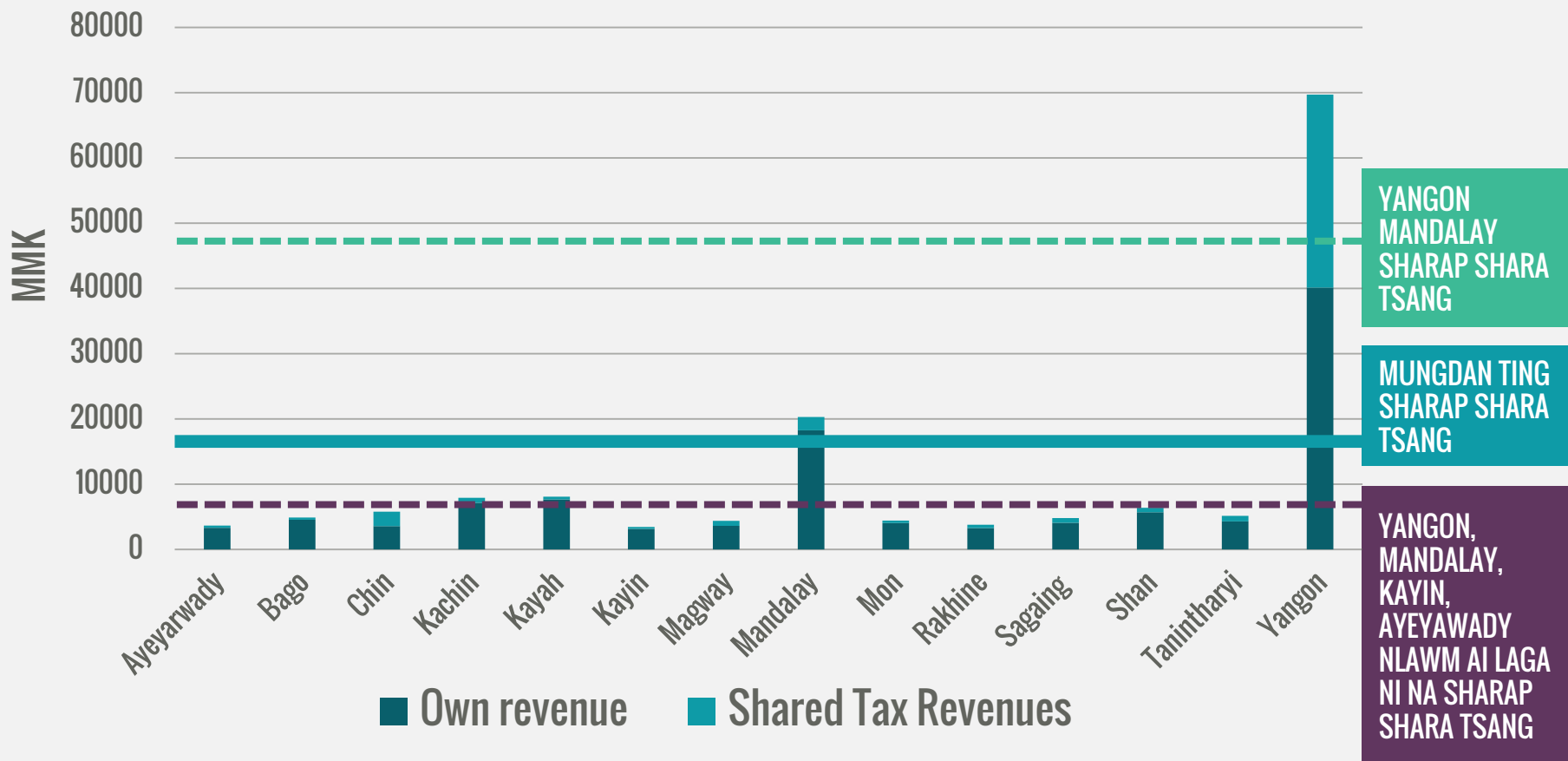
- Shawng e gaw bungkhup garum ningtum jaw ai lam hpe hka kap ai hku nna chye na lai wa ga ai.
  - Annual State and Region government budget submissions were reviewed by the Union government and a determination was made of the amount by which projected deficits would be offset for each State and Region.
- 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 shinggyin 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.

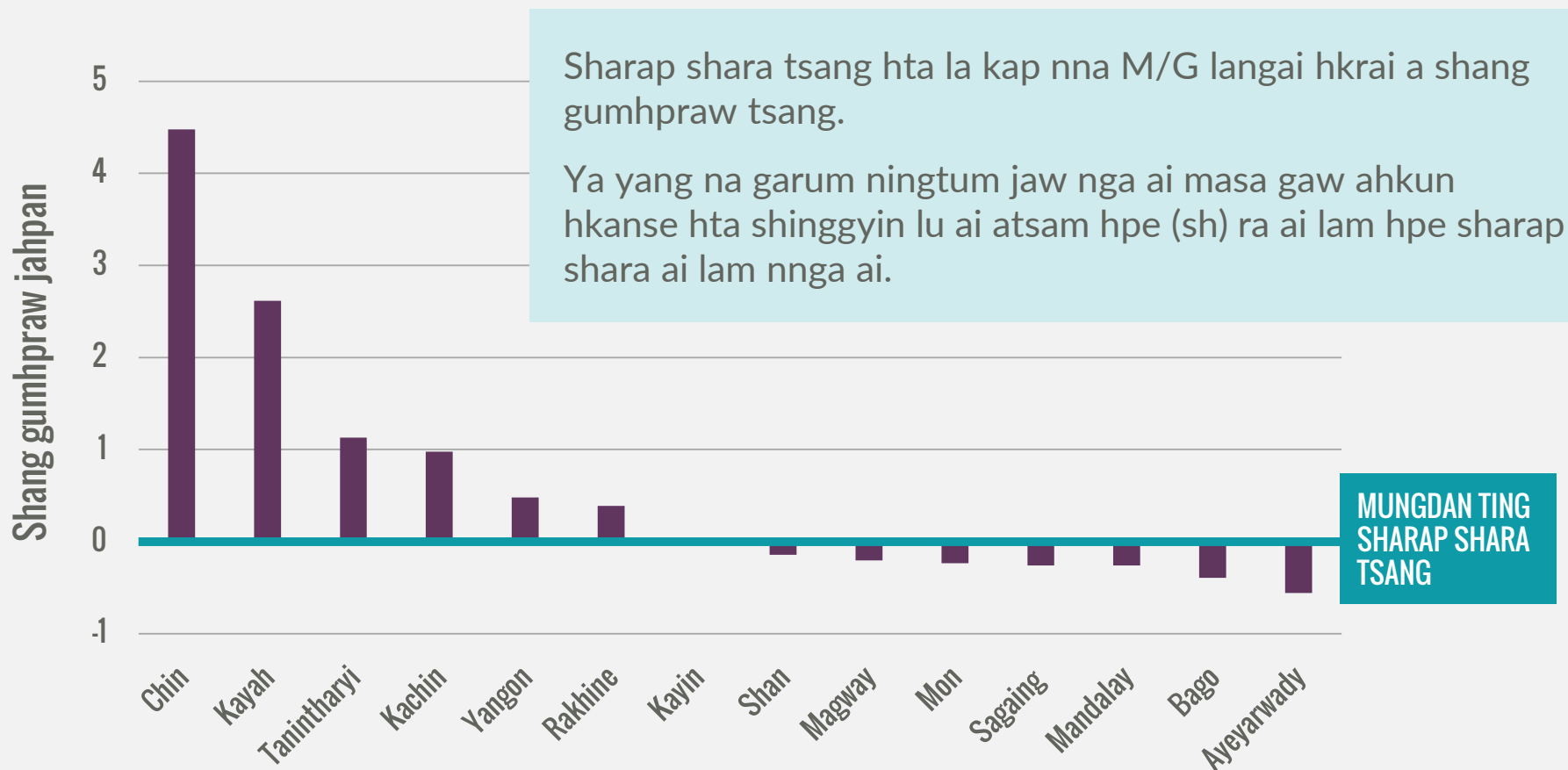
# M/G LANGAI HTE LANGAI A SHANG GUMHPRAW GRAI SHAI HKAT AI LAM HPE SHARAP SHARA AI LAM

FY 2016/2017



# M/G LANGAI HKRAI A SHANG GUMHPRAW JAHPAN

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 shanhte 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 nlu 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

Mawiu

4

# AHKUN HKANSE HTE SENG AI FEDERAL MASA HTE NHPRANG SUTRAI



**USAID**  
FROM THE AMERICAN PEOPLE



**The Asia Foundation**

**NDAI SHARIN LAIKA MALAWM HPE:**

# The Asia Foundation

hku nna **Professor Paul A. R. Hobson** hte arau

Matthew Arnold

Nicola Williams

Lea Lybecker

Kyaw Myo Oo

Ni hku nna gyin shalat mat ai re.

Ndai sharin laika malawm gin shalat ai lam hpe American mungchying shawa a shawang myit hpe hte United States Agency for International Development (USAID) hku nna len ya ai madi shadaw lam hte galaw ngut kre la lu ai re. Ndai kaw lawm ai ginlam ni gaw The Asia Foundation a ningmu sha rai nna USAID hte US Asuya a ningmu nre ai ngu ai hpe ndau dat ga ai.



**USAID**  
FROM THE AMERICAN PEOPLE

# NDAI MAWJU HTA LAWM AI GASI GANGAU LACHYUM NI

## NET FISCAL BENEFITS

Langai hkrai hkam la lu ai akyu amyeth te langai hkrai jaw bang ai ahkun hkanse lapran na shai hkat ai manu.

## 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.

## NATURAL RESOURCE RENTS

Nhprang htu shaw ai manu jahpu, shingra grupyin shaza manu, hkra machyi mat ai lam ni hpe sang ya ai manu, shing re ai ni hpe di la ngut ai hpan ngam ai shang gumhpraw.

## NATURAL RESOURCE RESPONSIBILITY

Nhprang sutrai madu lu ai hte hpan hpareng lu ai ahkang aya.

# NDAI MAWJU HTA LAWM NA LAM NI

- 1 Nhprang sutrai htu shaw ai lam gara kaw byin ai?
- 2 Nhprang sutrai madu lu na hte hparan hpareng lu na ahkang aya hte seng nna lata la mai na lawnglam ni?
- 3 Nhprang sutrai htu shaw ai kaw na shang gumhpraw hpe garan gachyan mai na lawnglam ni gaw hpa ni ta?
- 4 Nhprang sutrai kaw na shang gumhpraw gaw NFB hpe gara hku ahtu hkra a ta?
- 5 Nhprang sutrai shang gumhpraw shai hkat ai lam hpe sharap shara na masing masa ni gaw hpa ni rai?



# MYEN MUNG A NHPRANG SUTRAI NI



- Myen Mung sut masa a shang gumhpraw madung gaw nhprang sutrai htu shaw ai kaw na re.
- 2012-2013 Myen Mung a laga mungdan ni hpe dut ya ai gunrai a tsa hta shadang 70% gaw nhprang dat nsa, nhprang maw hte hpung shaw ai lam ni kaw na re.
- Nhprang dat nsa hpaga gaw Myen Mung a laga mungdan ni de dut shapraw ai hpaga hta nambat langai shara kaw nga ai. 2017-18 hta kaga mungdan ni de dut shapraw ai hpaga a tsa hta shadang 50 daram shara la da nna US gumhpraw wan 3,100 daram shang ai.
- Simsa lam bawngban ginrat ai lam hta nhprang sutrai lam gaw lawnglam madung rai nga ai. Ndai lawnglam gaw federal lam, sut masa lam hte mungchying lam hte seng ai lam ni hta mung jahta lawm ra ai manghkang rai nga ai.
- Nhprang sutrai jum hpajang ai lam hte akyu amyet garan gachyan ai lam hpe grau masan sa hkra galaw wa na lam ni gaw dam lada ai polisi tsun ginrat ai gamung ni hte Mungdan hpe gram sharai na masing masa ni hta lawm nga ai.

# MYEN MUNG A NHPRANG SUTRAI NI



- 2015 Myen mung nhprang htu shaw ai hte seng ai upade gaw 1994 na hpyen asuya jahkrat dai upade hpe bai gram sharai kau ai. Ndai upade hkrang shapraw ai lam htingnai mat ai gaw naw gram sharai ra ai lam ni hte tatut hkrang shapraw na ritkawp na naw lajang ra ai majaw re.
- Mungdan madu ai hpaga hpung (SEEs) gaw ahkung hkanse malawng hta ai, Asuya ya matu 50% hta ai. Asuya a gawng malai tai let nhprang htu shaw ai lamang hta na malawng hta la ai. Myen Mung Nammyin hte Nhprang dat nsa hpung (MOGE), Myen Mung ja lungseng hpung (MGE) hte Myen Mung hpun hpaga hpung (MTE) ni gaw Asuya madu ai n gun ja dik hpaga hpung ni re.
- Myen Mung gaw EITI malawm mungdan mung rai nna, EITI gaw lit la lit hkam ai lam hte nhprang htu shaw ai lamang hta asan brang lang re ai masa hpe n gun jaw ai hpung rai nga ai.

# 2008 GAWDA UPADE SECTION 37

## 37. Munghpawm:

- a) Munghpawm gaw ga ntsa, ga npu, hka ntsa hka npu, hte ganghkau hta nga manga nhprang sutrai ni a madu re;
- b) Munghpawm gaw Mungdan a nhprang sut rai ni hpe htu shaw ai lam, jai lang ai lam a matu seng ang ai tara upade ni hpe hpajang mat wa na.
- c) Munghpawm gaw tara upade hte maren sut gan madu lu na ahkang, sali wunli hkam la lu na ahkang, ndut ndang gin shalat lu na ahkang hte gunrai madu ahkang aya ni hpe jaw lu na.

2008 gawda upade gaw Munghpawm gaw nhprang sutrai ma hkra a madu re nga da tim, nhprang sutrai shang gumhpraw hpe grau nna Mungdaw/Ginra ni hpe garan ya na lam hpe ban hkum da ai lam nnga ai.



# 2008 GAWDA UPADE **JAHPAN NAMBAT V**

## Jahpan nambat V:

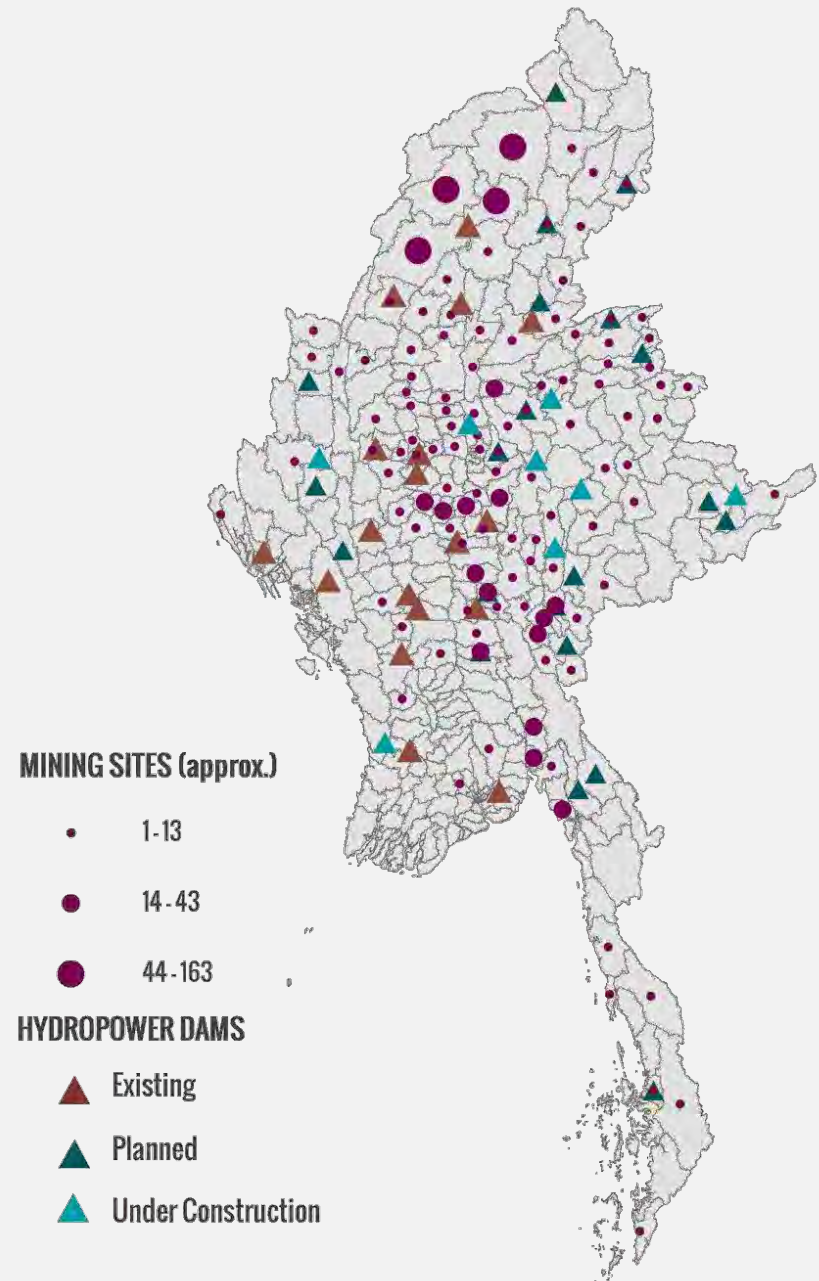
**29.** Nammyin hte nhprang dat nsa ahkun hkanse hpe Mungdaw/Ginra ni hta Munghpawm a tara upade hte maren hta shinggyin la mai na.

**30.** Nhprang sutrai hte nhprang maw ahkun hkanse hpe Mungdaw/Ginra ni hta Munghpawm a tara upade hte maren hta shinggyin la mai na.

Jahpan nambat V hta Mungdaw/Ginra ni hta Munghpawm a tara upade hte maren nammyin, nhprang dat nsa, nhprang sutrai hte nhprang maw hte seng ai ahkun hkanse ni hpe hta shinggyin la mai ai. Ndai zawn Asuya lapran ahkun hkanse hparan hpareng masa hpe jai lang let Mungdaw/Ginra ni a ahkun hkanse hta shinggyin mai na ahkang aya hpe jat ya ai lam hpe gawda upade ningnan nka ra ai sha mai byin nga ai.

# NHPRANG SUTRAI HTU SHAW AI LAM

- Myen Mung a Mungdaw/Ginra ni hta nhprang sutrai mai lu ai lam hte htu shaw ai lam gaw Mungdaw/Ginra langai hte langai hta nbung nga ai.
- (2016) na satellite sumla ni hpe yu yu jang Sagaing Ginra hta nhprang htu shaw ai lam law dik byin nna Hkang Mungdaw hta nlaw htum re.
- Mungdan a nbung ai shara ni hta nbung ai hku nhprang hpaga byin nga ai lam gaw Mungdan a nhprang sutrai shang gumhpraw hpe sharap shara ra na lam hpe madi madun nga ai.



# NHPRANG SUTRAI MADU LU AI HTE HPARAN HPARENGLU NA LAM HTE SENG NNA LATA LA NA LAM NI

- 1 Munghpawm Asuya madu lu na hte hparan hpareng lu na.
- 2 Mungdaw/Ginra ni madu lu na hte hparan hpareng lu na
- 3 Munghpawm, Mungdaw/Ginra ni pawng madu, pawng hparan na
- 4 Munghpawm, Mungdaw/Ginra ni pawng madu, pawng hparan na, raitim jahtum na dawdan lu na ahkang Mungdaw/Ginra ni hta nga na

# NHPRANG SUTRAI SHANG GUMHPRAW GARAN GACHYAN AI LAM HTA LATA LA RA AI LAM NI

## ADING TAWK NRE AI HKU SHANG GUMHPRAW GARAN GACHYAN MASA

Gsd. Mungdaw/Ginra ni a mungchying wut wahpang gawgap ai lam hpe tsep kawp lit la kau ya ai

## ADING TAWK SHANG GUMHPRAW GARAN GACHYAN MASA

- Munghpawm Asuya kawn Mungdaw/Ginra Asuya hpang de
- Mungdaw/Ginra Asuya kawn Mungdaw/Ginra Asuya hpang de
- Mungdaw/Ginra Asuya kawn Munghpawm Asuya hpang de

# NHPRANG SUTRAI SHANG GUMHPRAW

- Nhprang sutrai shang gumhpraw hpe Munghpawm hte mungdaw lapran garan ai lam gaw shara shagu kaw re.
- Nhprang sutrai hpe Ginjaw Asuya madu ai hku mi rai tim, lu la akyu amyet hpe mungchying shawa yawng hpe garan ya shangun mai nga ai:  
**Ningpawt tara: Mungchyign shawa gaw dai mungdan a nhprang sutrai hpe madu nga ai.**
- Mungdaw ni nhprang sutrai madu ai lam hta mung jahpan ngam akyu amyet hkam la ai lam hta grai shai hkat wa mai ai:  
**Ningpawt tara: Mungdaw/Ginra mungchying masha ni mung Mungdan mungchying masha ni hpe garan gachyan na lit nga ai.**
- Mungdaw ni madu lu ai majaw jahpan ngam akyu amyet hkam sha lu ai lam hpe ahkun hkanse sharap shara masa shang wang npu hta sharap shara ra ai
- Shang gumhpraw garan ai lam hta nhprang htu shaw ai majaw grupyin hten za ai lam hte buga masha ni hpe ganan hkra machyi shangun ai lam ni hpe mung sawn shalawm ra na.

# NHPRANG SUTRAI HTE SHANG GUMHPRAW GARAN GACHYAN AI LAM

- Ndai gaw nhprang sutrai shang gumhpraw majing rai ra ai (htu shaw manu, grupyin htenza manu, wa kau ai manu hte laga manu ni nlawm ai); dai nna shang gumhpraw garan gachyan masa hta mai hkyawm ai Mungdaw ting a shang gumhpraw mung nmai re ai.  
.Nde a lachyum gaw shang gumhpraw garan gachyan lam hta hkyawm ai nhprang sutrai shang gumhpraw gaw tsa htam shadang 100% a npu e re.
- Ahkun hkanse hparan hpareng masa jai lang let, nhprang sutrai hpe ginjaw Asuya madu ai hku di da jang Mungdaw/Ginra tsang na ni hte garan gachyan ai lam hta hpa dingbai dingna nmai nga ai.
- Ndai hpe shang gumhpraw hta hkan nna hparan ya mai tim, ahkun hkanse shang gumhpraw grai shai hkat wa mai ai manghkang mung nga ai.

# NHPRANG SUTRAI SHANG GUMHPRAW GARAN GACHYAN AI LAM

Maga mi hku nna ndai hpe ra ai hta hkan nna mai galaw ai, gsd. Mungchying wut wahpang gawgap ai lam hta hkam ya ai. Such arrangements are equalizing where “need” is a reflection of sub-national economic disparity. Ndai zawn hparan hpareng masa mung sharap shara ai lam rai nga ai. Ra nga ai ngu ai lam gaw nrap nra ai majaw re.

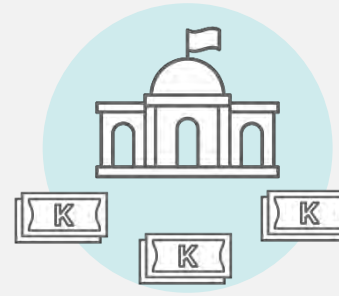
## SHANG GUMHPRAW GARAN GACHYAN AI LAM HTA LATA LA RA AI LAM NI:



Mungdaw hte  
Mungdaw lapran  
(hpyan hpyan pa  
pa garan gachyan  
masa)



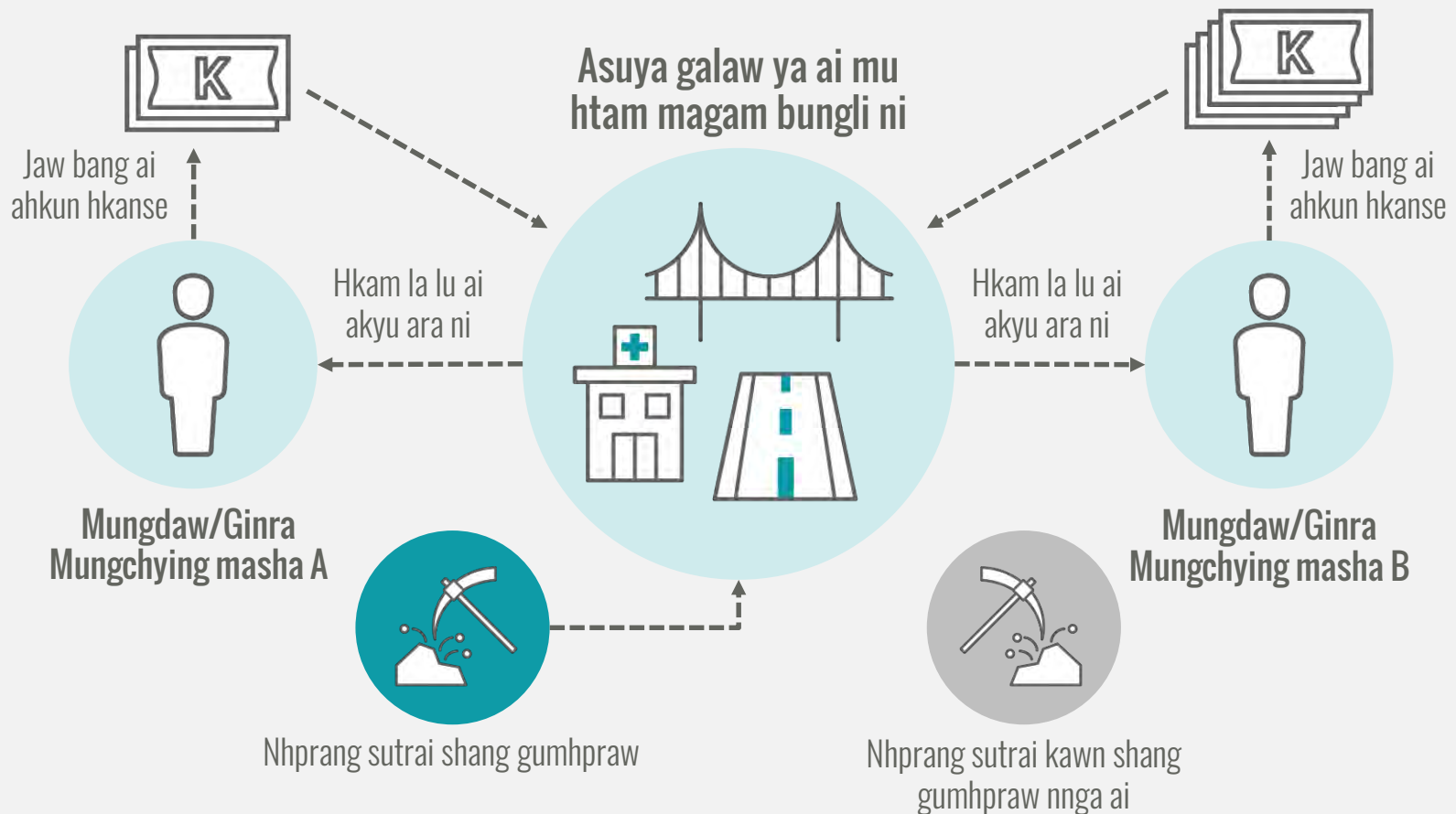
Mungdaw-Munghpawm  
(dingdung jan garan gachyan masa):  
Nhprang sutrai shang gumhpraw  
a daw chyen hpe Munghpawm  
de ap ya ai



Munghpawm Asuya hku nna shang  
gumhpraw nlaw ai mungdaw ni hpe  
madi shadow sharap ai lam hta (sh)  
munghpawm hte seng ai lamang ni  
hta jai lang ai.

# JAHPAN NGAM KYU AMYAT (NFB)

NFB = Hkap la lu ai akyu amyat- Jaw bang ai ahkun hkanse





# NHPRANG SUTRAI SHANG GUMHPRAW GARAN GACHYAN AI LAM

Mungdaw ni nhprang sutrai madu ai lam hta mung jahpan ngam akyu amyet hkam la ai lam  
Mungdaw/Ginra ni hta grai shai hkat wa mai ai

## SHANG GUMHPRAW GARAN GACHYAN AI LAM HTA LATA LA RA AI LAM NI:



Mungdaw hte  
Mungdaw lapran  
(hpyan hpyan pa  
pa garan gachyan  
masa)



Mungdaw-Munghpawm  
(dingdung jan garan gachyan masa):  
Nhprang sutrai shang gumhpraw a  
daw chyen hpe Munghpawm  
de ap ya ai

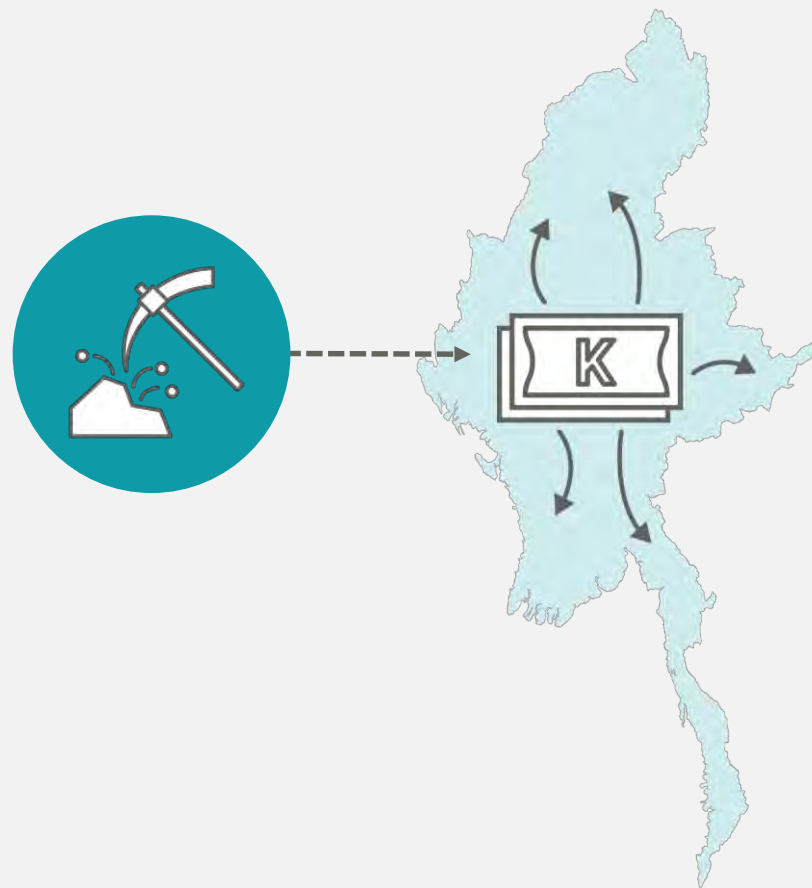


Munghpawm Asuya hku nna shang  
gumhpraw nlaw ai mungdaw ni hpe  
madi shadaw sharap ai lam hta (sh)  
munghpawm hte seng ai lamang ni  
hta jai lang ai.

# NHPRANG SUTRAI SHANG GUMHPRAW SHARAP SHARA AI LAM

Mungdan ting sharap shara tsang a lahta de rai nga ai Mungdaw/Ginra ni a jan ai shang gumhpraw hpe sharap shara tsang a lawu de rai nga ai Mungdaw/Ginra ni hpe bai garan gachyan ai lam re; maga mi hku tsun ga nga jang mungdan ting sharap shara tsang de shadu ai lam re.

Ginjaw Asuya a madu lu ai lam hte Mungdaw/Ginra ni shang gumhpraw maren mare byin hkra garan gachyan ai lam hte bung nga ai.



# NHPRANG SUTRAI SHANG GUMHPRAW SHARAP SHARA AI LAM

- Ginjaw Asuya a lit rai nga ai, mungdan ting sharap shara tsang a lawu e rai nga ai Mungdaw/Ginra ni a shang gumhpraw hpe mungdan ting sharap shara tsang de shadu na matu rai nga ai: lama Ginjaw Asuya gaw ahkun hkanse hta na majun shara ni hta hta shinggyin lu ai lam nnga jang ndai lit hpe gun na matu lit kaba gun da ra na rai nga ai.
- Kompani kaba ni kawn shang ai ahkun hkanse, gunrai shapraw ai kawn shang ai ahkun hkanse hte nhprang sutraikawn shang ai ahkun hkanse ni gaw ahkun hkanse shang ai nrap nra lam hte masan nsa lam byin shangun ai lam a ningpawt ni re.



# CHYAM DINGLIK YU AI LAM

- Step **1** Nhprang sutrai garan gachyan na lam hpe bai maram yu na.
- Step **2** **HPUNG HKU BAWNGBAN YU NA - 20 minutes**  
Ahkun hkanse hte seng ai hparan hpareng masa hku nna nhprang sutrai shang gumhpraw hpe garan gachyan mai na? Aten kadun hte aten kalu hta hpa ni galaw lu na?
- Step **3** **HPUNG HKU BAI TANG MADUN NA - 15 minutes**  
Tang madun na masha hpe lata san na.

# LAWNGLAM MADUNG NI HPE GINCHYUM DAT AI LAM

- Myen Mung hta nhprang sutrai pru ai lam ginra hta hkan nna grai shai hkat nga ai.
- 2008 gawda upade hta Ginjaw Asuya hku nna ahkun hkanse hparan hpareng masa jai lang let Mungdaw/Ginra ni hpe nhprang sutrai shang gumhpraw garan gachyan ya na myit hkrum ga sadi la na lam hpe ban hkum da ai lam nnga ai.
- Mungdaw ni nhprang sutrai madu ai lam hta mung jahpan ngam akyu amyet hkam la ai lam Mungdaw/Ginra ni hta grai shai hkat wa mai ai. Ndai hpe sharap shara masa jai lang nna hparan sa wa ra na.
- Sharap shara ai lam gaw Mungdaw/Ginra shada da nhprang sutrai shang gumhpraw garan gachyan hkat ai lam kawn mung byin pru mai nga ai.
- Dai hta n ga nhprang sutrai shang gumhpraw garan gachyan na myit hkrum lam gaw Munghpawm hte Mungdaw Asuya lapran hta mung mai byin nga ai.

Mawiu

5

AHKUN HKANSE HTE SENG AI FEDERAL MASA:  
SHAWA HTE SENG AI WUT WAHPANG NI,  
SHAWA AKYU HTE SENG NNA GALAW LAJANG  
YA AI LAM NI HTE SHINGGYIM ARANG



**USAID**  
FROM THE AMERICAN PEOPLE



**The Asia Foundation**

**NDAI SHARIN LAIKA MALAWM HPE:**

# The Asia Foundation

hku nna **Professor Paul A. R. Hobson** hte arau

Matthew Arnold

Nicola Williams

Lea Lybecker

Kyaw Myo Oo

Ni hku nna gyin shalat mat ai re.

Ndai sharin laika malawm gin shalat ai lam hpe American mungchying shawa a shawang myit hpe hte United States Agency for International Development (USAID) hku nna len ya ai madi shadaw lam hte galaw ngut kre la lu ai re. Ndai kaw lawm ai ginlam ni gaw The Asia Foundation a ningmu sha rai nna USAID hte US Asuya a ningmu nre ai ngu ai hpe ndau dat ga ai.



**USAID**  
FROM THE AMERICAN PEOPLE

# NDAI MAWJU HTA LAWM AI GASI GANGAU LACHYUM NI

## COST SHARING ARRANGEMENTS

Grant hte sharap shara ya ai hku nna Munghpawm hte Mungdaw magam yi ngam galaw ai shaloi hkrat ang ai hpe jawm hkam ai masa.

## EQUITY AND EFFICIENCY GOALS

Mungchying shawa yawng nga mu nga mai lam maren mara hkam sha lu na (mungchying wuhpawng) pandung hte sut su lu na pandung (sut masa wuhpawng), ndai pandung lahkawng hpe tsun mayu ai.

## INTERGOVERNMENTAL FISCAL RELATIONS

Shang gumhpraw garan gachyan ai lam, grant jaw ai lam, len ya ai ladat ni hte Asuya tsang ni a lapran ahkun hkanse hparan hpareng 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.

## SOCIAL UNION

Mungchying shawa yawng hkam sha mai ai Wuhpung wuhpawng hte seng ai lamang ni rai nga ai hkamja lam, 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 NA LAM NI

- 1 Ahkun hkanse hte seng ai federal masa gaw sut masa wuhpawng hte mungchying wuhpawng gawgap sa wa na lam hta kade ahkyak a ni?
- 2 M/G hte buga Asuya ni hku nna mungchying wuhpawng gawgap sa wa ai lam hta gara hku shang tsap lu na ta?
- 3 Shawa hte seng ai wut wahpang ni, hkam ja lam, hpaji lam hte mungchying garum ningtum ni hpe grau kaja ai hku lajang lu na matu ra ai hta hkan nna Asuya ja gumhpraw jai lang ai masa hpe gara hku jai lang lu na rai?



# PROFESSOR RONALD WATTS A HPAJI GA



*... Federal hkrang kata na Munghpawm a lawu tsang na uphkang lam gaw gawda upade hku nna nan Munghpawm a lawu tsang na Asuya ni hpe shanhte gawng malai tai ai ginra ni hpe lit hkam shangun nga ai..... ginra asuya a gawda upade hku jai gumhpraw lit lamang ni gaw upade hpajang na ahkang aya ni hta grau dam lada nga ai...*



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

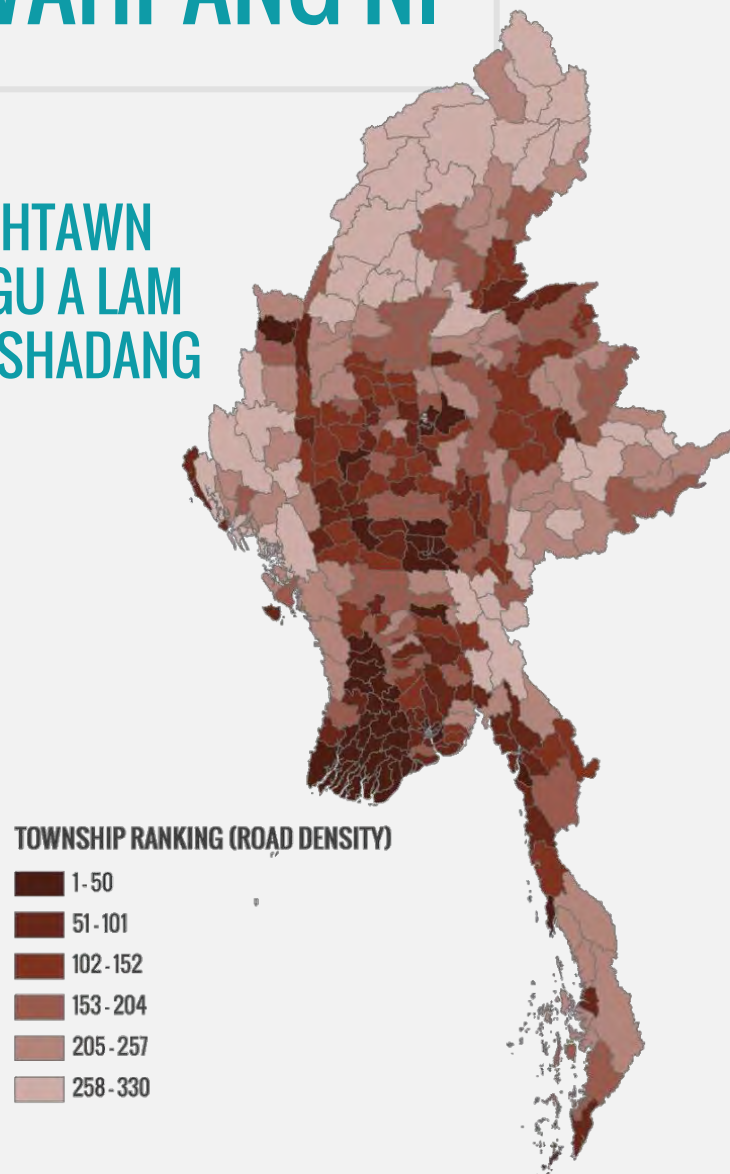
# SHAWA HTE SENG AI WUT WAHPANG NI HTE SHAWA HTE SENG AI MAGAM BUNGLI NI

- Myen Mung hta shawa hte seng ai wut wahpang ni hte shaw hte seng ai magam bungli ni hte seng ai ja gumhpraw ni hpe ginjaw asuya grai naw jum tek da ai.
- Mungdan law law hta arang bang jai gumhpraw lit lamang ni hpe Asuya tsang hte tsang lata gindun galaw sa ai masa hpe mu lu ai.
- hkrang kata hta lam, mahkrai gawgap ai lam gaw sut masa wuhpawng gaw gap ai lam rai nna, jawng hte tsi rung gawgap ai gaw mungchying wuhpawng gaw gap ai lam rai nga ai.
- Chye chyoï masha shagrenng ai lam hte uphkanng masa shagrenng ai lam hpe Munghpawm Mungdaw tsang lahkawng hta galaw ai lam gaw sut masa hte mungchying wuhpawng gawgap sa wa na lam a matu grai ahkyak ai hku madi shadaw ya lu nga ai.

# SHAWA HTE SENG AI WUT WAHPANG NI

- Lam gawgap ai lam gaw Asuya a bawngring hte seng nna ahkyak tawn dik ai lam re. Asuya magam dap law law ndai magam bungli hta shang lawm ma ai, Mungdan lam maw ni gawgap ai lam buga lam ni gawgap ai lam lahkawng yan hpe galaw ai.
- Shawa wut wahpang ni gawgap na lam a matu ja gumhpraw jai ai lam gaw Mungdaw (sh) Ginra ni a ra ai lam hte rai nlu shingrau lu ai hpe mu lu ai.
- Lam gawgap ai lam gaw Munghpawm hte Mungdaw Asuya ni jawm hkam mai ai lawnglam langai re.

## NINGHTAWN SHAGU A LAM LAW SHADANG

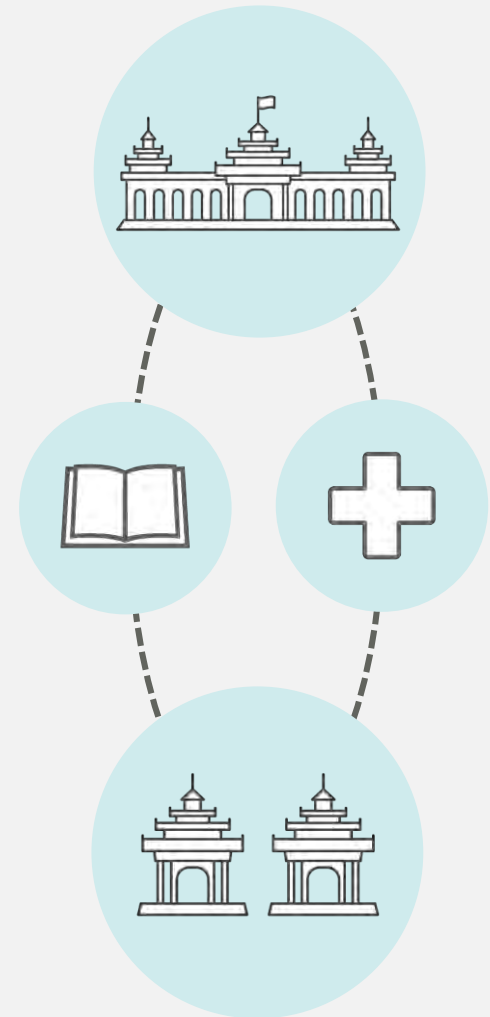


# MUNGCHYING WUHPAWNG GAWGAP AI LAM

M/G ni a lit gaw lam mahkrai gawgap ai hta jan nna mungchying wuhpawng gawgap ai lam hte bawngring lam de du hkra maden jat ra ai:

- Tsi rung hte jawng gawgap ai lam gaw mungchying hte seng ai wut wahpang gawgap ai lam re
- Mungchying garum ningtum ni hpe masan sa sa jaw lu ai hte mungchying wut wahpang ni hpe hkang zing ai lam

Ndai hta **mungdan ting hta tawng da ai hkamja lam hte hpaji lam shadawn jti na ni, dakkasu gawgap sa wa ai lam, yawng hpe hkyawm lu ai lam, kasi la mai al lam hte mungchying uphkang lam** ni lawm mai nga ai. Ndai lam ni hte seng nna Munghpawm, Mungdaw, Buga Asuya ni hku nna bawngban jahkrup la mai nga ai.

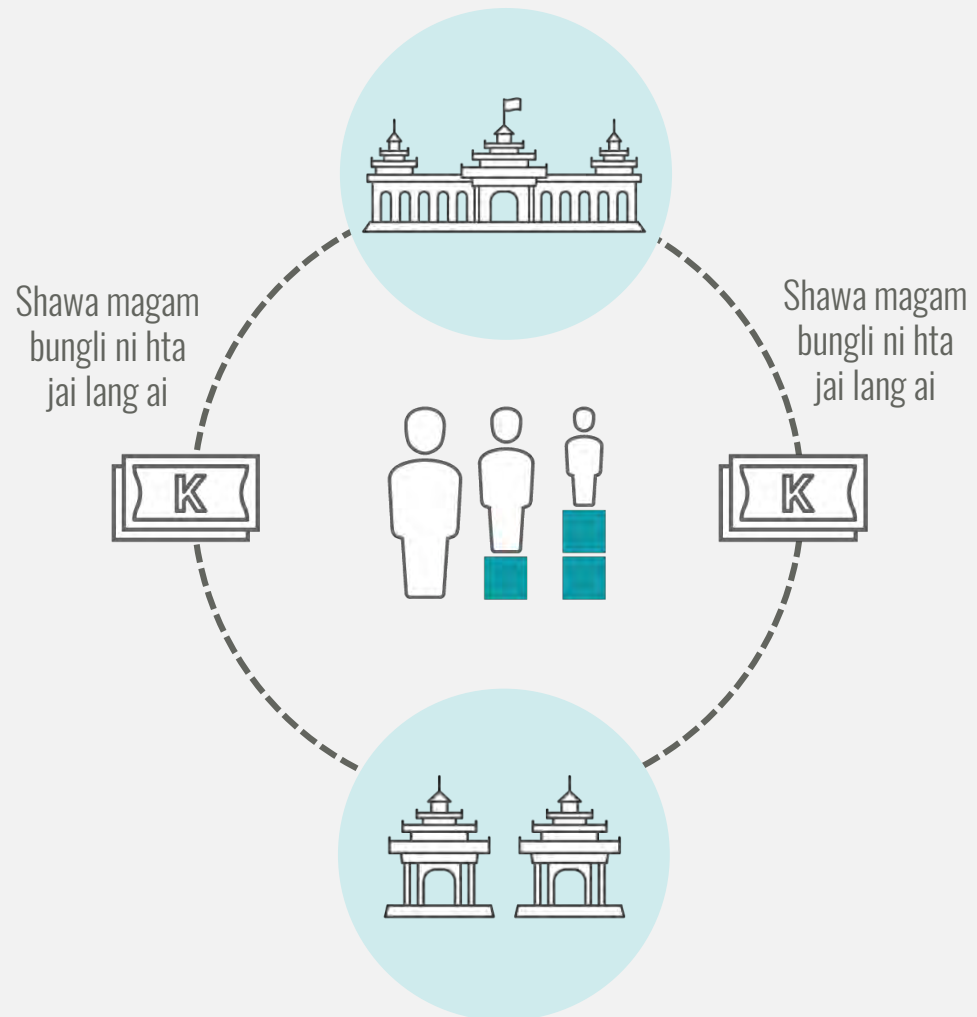


# MUNGCHYING WUHPAWNG GAWGAP AI LAM

Hkanja lam hte hpaji lam zawn re ai lit ni hpe M/G ni hpe jaw ging ai zawn dai magam lit ni hpe gunhpai lu na matu ahkun hkanse len ya ai lam hpe mung galaw ya ra na re.

Federal masa hta **ja gumhpraw hku Asuya ni lapran mahku mara ai lam** gaw mungdan ting rap ra na lam hte **masan sa ai pandung ni** hpe shading ra na re.

Lam gawgap ai lam gaw Munghpawm hte Mungdaw Asuya ni jawm hkam mai ai lawnglam langai re.



# HKAMJA LAM: MUNGCHYING WUHPAWNG GAWGAP AI LAM



## 2008 GAWDA UPADE:

**Section 367.** Munghpawm a hkamja lam polisi hte maren mungchying shawa shagu tsi mayan gawn lajang lam hkam la lu na matu ahkaw ahkang nga ai.

Myen Mung gaw hkamja lam a matu Mungdan ting bajet a 5.23 % sha lang ai. Dai gaw lai wa sai shaning ni hta dingdaw jang law wa ai rai nga ai. Raitim, Mungkan hte makau grupyin mungdan ni hte dingdaw yang grai naw yawm nga ai.

## MYEN MUNG HKAMJA LAM MASING (2017-2021):

Ndai hta hkamja lam hte seng ai wuhpung hpan amyu amyu hpe masat masa galaw da ai: rudi amyusha hkamja lam wuhpung (EHO), NGO, hpaga hku tsu rung tsi gawk hpaw da ai ni, etc.

# HKAMJA LAM: MUNGCHYING WUHPAWNG GAWGAP AI LAM



Federal mungdan ni malawng hta hkamja lam hte seng jang Mungdaw/Ginra a magam dap ni hku nna lit la ai hpe mu lu ai:

## Jai Gumhpraw jawm hkam masa

- Shawa jai gumhpraw hta hkan nna jai gumhpraw jawm hkam ai lam law nlaw ngu nna dawdan mai na.
- Langai hkrai hpe maren mara garum ningtum jaw ai hku nre ai sha M/G langai hkrai a ra ai hta hkan nna garum ningtum jaw ai masa hpe jai lang na



# HPAJI LAM: MUNGCHYING WUHPAWNG GAWGAP AI LAM



M/G na magam dap ni hta ahkun hkanse shang/jai hparan hpareng ai lam hte seng nna lit nau nnga ai hpe mu lu nna, dai ni na Myen Mung a hpaji lam hpe yu jang ginjaw mahtang she bajet jahkrat ai lam, polisi jahkrat ai lam hte jai gumhpraw jahkrat ya ai lam ni hta tsep kawp jum tek da ai masa hpe mu lu ai.

Munghpawm Mungdan law law hta M/G ni mahtang hpaji lam hpe jum hpajang ai masa hpe mu lu Munghpawm/Mungdan tsang kaw na gaw mungchying shawa yawng hta du dep hkap na matu, yawng hkam la mai na matu, sara hte jawng ma sharap shara tsang ni zawn re ai lam ni hte seng nna lam matsun ni jahkrat woi awn sa wa na lam gaw madung rai nga ai.

# HPAJI LAM: MUNGCHYING WUHPAWNG GAWGAP AI LAM

## 2008 GAWDA UPADÉ:

### Section 366.

Mungchying shawa yawng gaw Munghpawm jahkrat da ai hpaji polisi hte maren

- a) Hpaji sharin hkam la lu na ahkang nga ai;
- b) Munghpawm jahkrat da ai upade hte maren lawu tsang hpaji hpe nchye nmai sharin hkam la lu na ahkang nga ai;

### Section 9. Mungchying wuhpawng hte seng ai lam

- a) Sharin ginhpan lawnglam ka ai, sharin ladai, sawk sagawn ai lam, masing gran ai lam, lamang ni hte shadawn jit na jahkrat ai lam ni
- b) Dakkasu ni, digri hkawlik ni, tsang tsaw hpaji sharin ai jawng ni
- c) Munghpawm masat da ai san poi ni

# HPAJI LAM: MUNGCHYING WUHPAWNG GAWGAP AI LAM

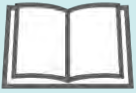
## 2015 GAWDA UPADE GRAM SHARAI AI UPADE NI

Munghpawm upade hte maren Mungdaw/Ginra ni hku nna lawu tsang hpaji hpe jum hpajang na ahkang nga ai.

## MUNG DAN RA LATA UPADE (2014, PALIMAN UPADE NO. 41 ) NUMDAW 3, HPAJI MASA NINGPAWT TARA NI:

Jawng sara/sarama ni a ningja sharawt na hte nga mu nga mai tsang sharawt na hte mayun kumhpa sha ai lam ni nnga na lam ni hpe madung tawn let shanhte a daw dan lu ai atsam hte lit la lu ai atsam hta hkan nna ginjaw jumtek hkrang hpe hkrang shapraw sa wa na.

# HPAJI LAM: MUNGCHYING WUHPAWNG GAWGAP AI LAM



Myen Mung hta nbung ai amyu magup sumhpa hpe shabawn zinlum lu na matu madu a amyu ga hte ga hpan hkum hkra shaga ai hpaji masa hpe Mungdan tsang jahkrat da ai shadawn jitna ni hte maren hkrang shapraw sa wa ra na.hkam ai.

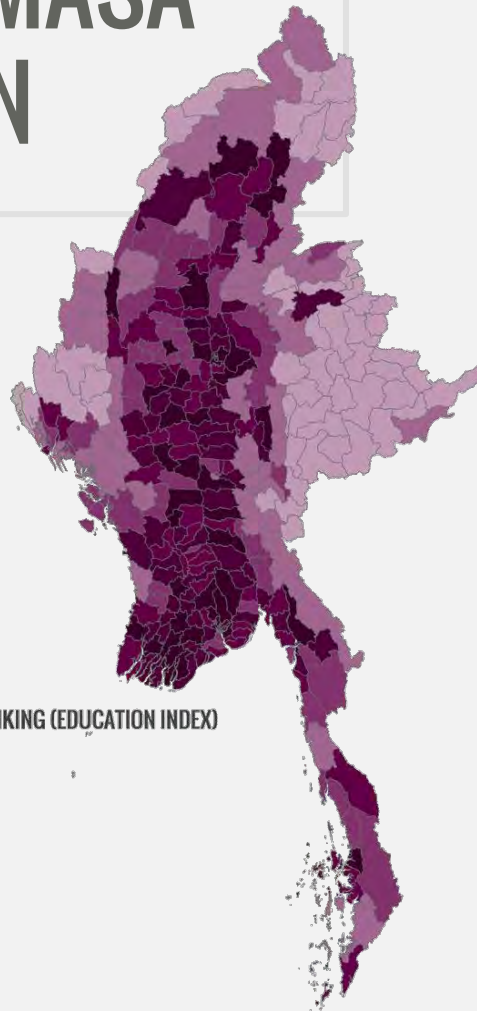
Mungdaw/Ginra ni hku nna hpaji lam hta grau dam lada ai hku lit la wa ra na rai nna dai lit hpe gunhpai lu na jai gumhpraw mung ra na:

- Ahkun hkanse shang gumhpraw garan gachyan ai hpe grau jat galaw na:
  - Sharap shara na ginjang ni hpe hpaw ya na.
- Jai gumhpraw jawm hkam masa; hpaji lam a matu ginjaw kaw na alaw ahtam garum ningtum jaw na:
  - M/G ni yawng hta jawng ma shagu hpe sharap shara masat da ai jai gumhpraw
  - Munghpawm Mungdaw 50/50 hpra jawm hkam ai.

Myen Mung hta yawng malawm makawm re ai hpaji masa hpe gawgap lu na matu madu amyu ga hta hkan ai, ga hpan law law hta mahta ai hpaji masa hpe gawgap ging ai. Given the nature of mixed governance arrangements and service provision in Myanmar's contested areas, maintaining cooperative ways to work with diverse service providers remains important in the path towards peace and within a future federal system. Majan nhpan byin nga ai shara ginra ni hta gaw uphkang ai lam kahtap kala byin nga ai masa re ai majaw seng ang ai asuya ni lata gindun nna galaw sa wa lu jang gaw simsa lam hte htawm hpang na federal hkrang gawgap sa wa ai lam hpe mung madi shadaw ya lu na rai nga ai. Ga shadawn Mon Mungdaw Pati ningnan hpaw shabawn da ai Mon Amyusha hpaji hparat komiti (MNEC).

- MNEC hku nna hpyen Asuya the 1995 gap hkat jahkring ai hpang kaw nna lawu tsang, kaang tsang the lahta tsang hpaji ni hpe shanhte up ai ginra, Asuya hte pawng up ai ginra ni hta sharin achyin ya nga ai.
- MNEC gaw ra ai gumhpra ni hpe buga masha ni na mung, maigan de na alu ni lahkawn la nna mung hparan ai
- Jawng a sharin ginhpan malawm ni gaw Asuya na mung MNEC na mung gayau nna lang ai

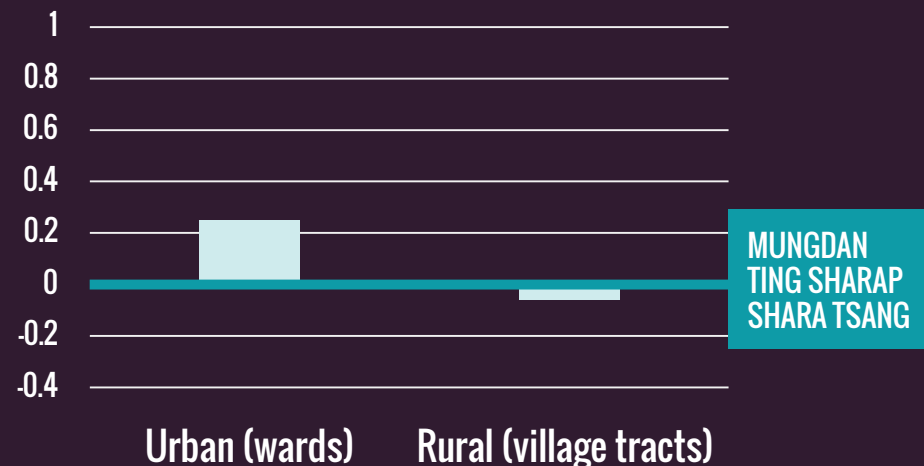
# MYEN MUNG A HPAJI MASA JAHPAN



## HPAJI SHADANG JAHPAN\*

- Ndai map hta madi madun da ai hte maren hpaji chye tsang shai hkat nga ai hpe mu lu na re. M/G kata kaw nan shai hkat ai hpe mu lu ai.
- Sam Mung ngut jang Rakhine hte Kayin gaw hpaji shadang nem dik ai Mungdaw ni re.
- Kachin hte Naypyidaw ni gaw tsaw ai jahpan kaw lawm ai. Yangon gaw mungdan ting hta tsaw dik re.
- Ninghtawn kata hta yu ai shaloi muklum shara hte kahtawng ningchyawng shara ni lapran shai ai lam nga nna, num hte la lapran hta mung shai hkat nga ai.

## MUKLUM/NINGCHYAWNG SHAI HKAT AI JAHPAN



\* Jawng lung ai, lawu tsang awng ai, kaang tsang awng ai, laika chye ai shadang ni hta mahta ai.

# MUNGCHYING GARUM NINGTUM NI: MUNGCHYING WUHPAWNG GAWGAP AI LAM

## 2008 GAWDA UPADE SECTION 9. MUNGCHYING WUHPAWNG LAM

- a) Amyusha ginsup hpan ni;...
- b) Ma, ramma, num, gaw ningja, sak kung hte nta nlu ai masha ni a nga mu nga mai lam;
- c) Shingbyi shara jaw ai hte gaw sharawt ya ai lam;

### 8. Hparan hpareng lam

- a) Bawngring hte seng ai lam ni;
- b) Ninghtawn hte dum nta gawgap ai lam;

## 2015 GAWDA UPADE GRAM UPADE NI

### 2. Mungdaw (sh) Ginra upade hpajang jahpan, gawda upade a jahpan nambat 2:

- a) Ma, ramma, num, gaw ningja, sak kung, lam yit mat sai masha ni hpe Mungaw Ginra kata hta Munghpawm upade hte maren lanawn lakawn ai lam hpe galaw na
- b) Mungdaw Ginra kta hta shingbyi shara jaw ai hte gaw sharawt magam bungli ni hpe Munghpawm upade hte maren hkrang shapraw sa wa na.

# MUNGCHYING GARUM NINGTUM NI: MUNGCHYING WUHPAWNG GAWGAP AI LAM

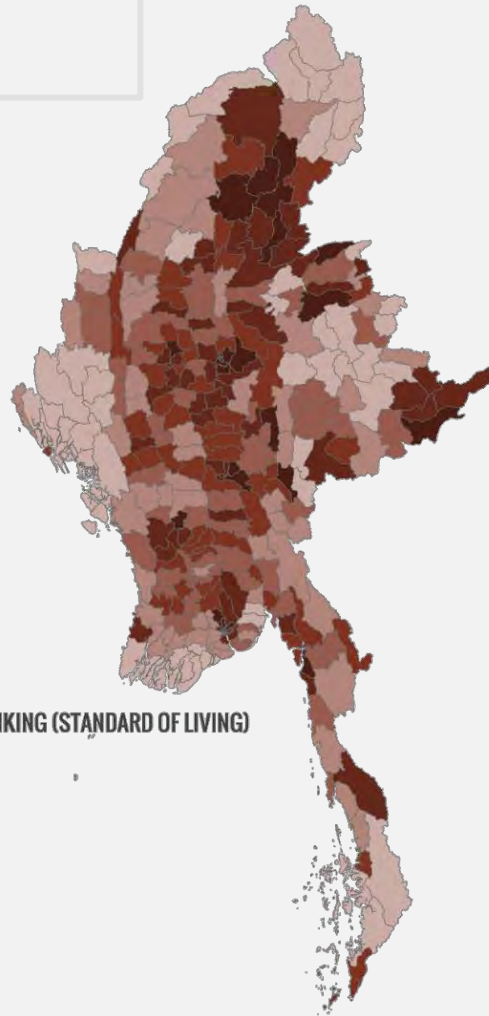
Hkamja lam, hpaji lam ni hte maren Mungdan ni bawngring wa lu na matu bawngring the matsan ai lam hpe ninghkap gasat ai masing masa ni gaw grai ahkyak nga ai.

Munghpawm Asuya hku nna jai gumhpraw jawm bang ya ai masing masa hku nna Mungdaw/Ginra ni a bawngring lam hte matsan ai lam hpe ninghkap gasat ai lam hta ra ai atsam ni hpe sharap shara ya lu nga ai.

Mungdaw/Ginra ni hku nna shanhte hta ra ai mungchying garum ningtum ni hpe grau chye ma ai, hkrang amyu amyu hku mai nga ai:

- Shang gumhpraw nlaw ai masha ni hpe jaw ya ai garum ningtum ni
- Majan nhpan (sh) shingra hpyen a majaw tsinyam hkrum masha ni hpe shingbyi shara jaw ai (sh) bai gaw sharawt ya ai
- Matsan mayan ni hpe numshawn jaw ai bawngring polisi ni
- Shawa nga mai ai dum nta ni
- Pinsin

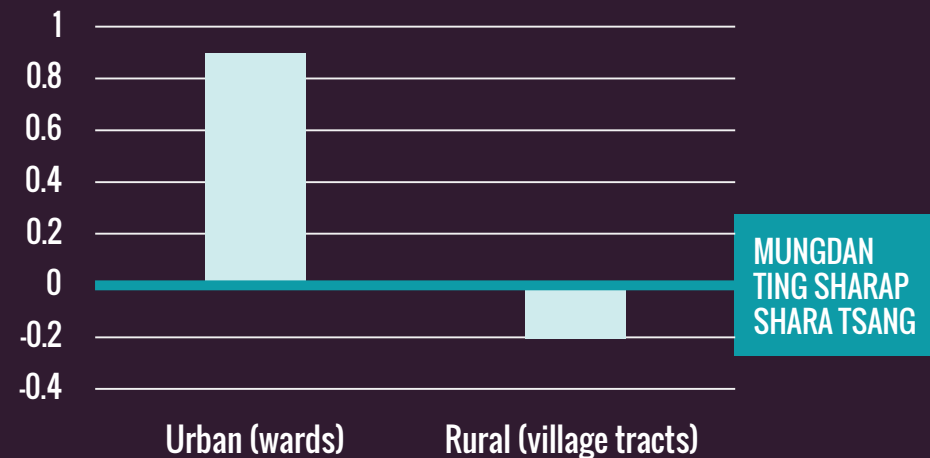
# NGA PRA TSANG



## NGA PRA TSANG SHADAWN JITNA

- Myen mung a nga pra tsang ( hpe maram masam yu ai shaloi ninghtawn langai hte langai ram ram shai ai hpe mu lu ai.
- Myen mung a nga sat nga sa tsang hpe yu jang muklum hte kahtawng ningchyawng grai naw shai hkat ai hpe mu lu ai. Grau nna kun dinghku a ningpawt ra madung ni rai nga ai myihprap wan hte lu hka san nlu ai lam ni hpe naw mu lu ai.
- Laksan garum ningtum ni hpe jaw lu na matu nga sat nga sa tsang hte matsan tsang ni hpe chye na matu ahkyak nga ai.

## URBAN/RURAL DIVIDE AT SUB-TOWNSHIP LEVEL





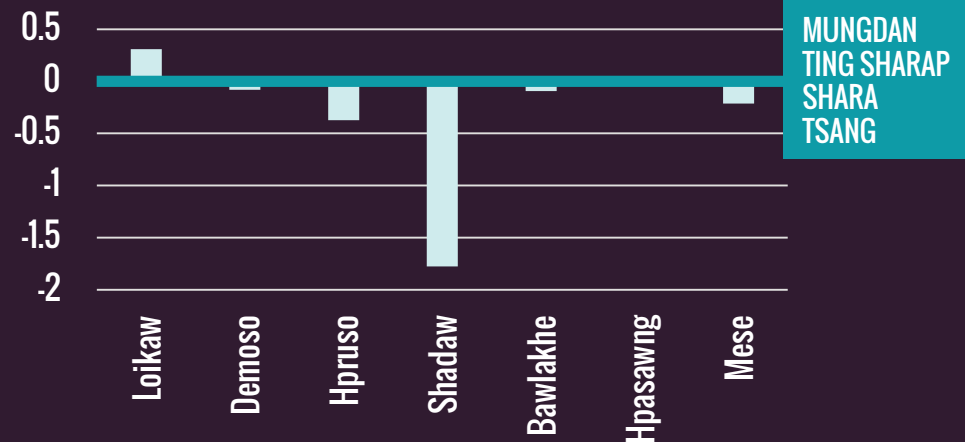
# NINGHTAWN, LAWK, MARE KAHTAWNG BAWNGRING JAHPAN

Mungchying magam bungli ni hpe lahpa galai ya ai majaw taw matsan masha ni, kaja nan ra nga ai masha ni a matu akyu pru nga ai.

Ninghtawn hte ninghtawn a lawu tsang na bawngring jahpan ni gara kaw ra nga ai ngu ai lam ni hpe madi madun ya nga ai.

Gsd, Kayah Mungdaw na Loikaw gaw mungdan ting sharap shara tsang a lahta de rawt jat dik ai ninghtawn rai nna, Shadaw gaw rawt jat ai shadang nem dik ai ninghtawn re.

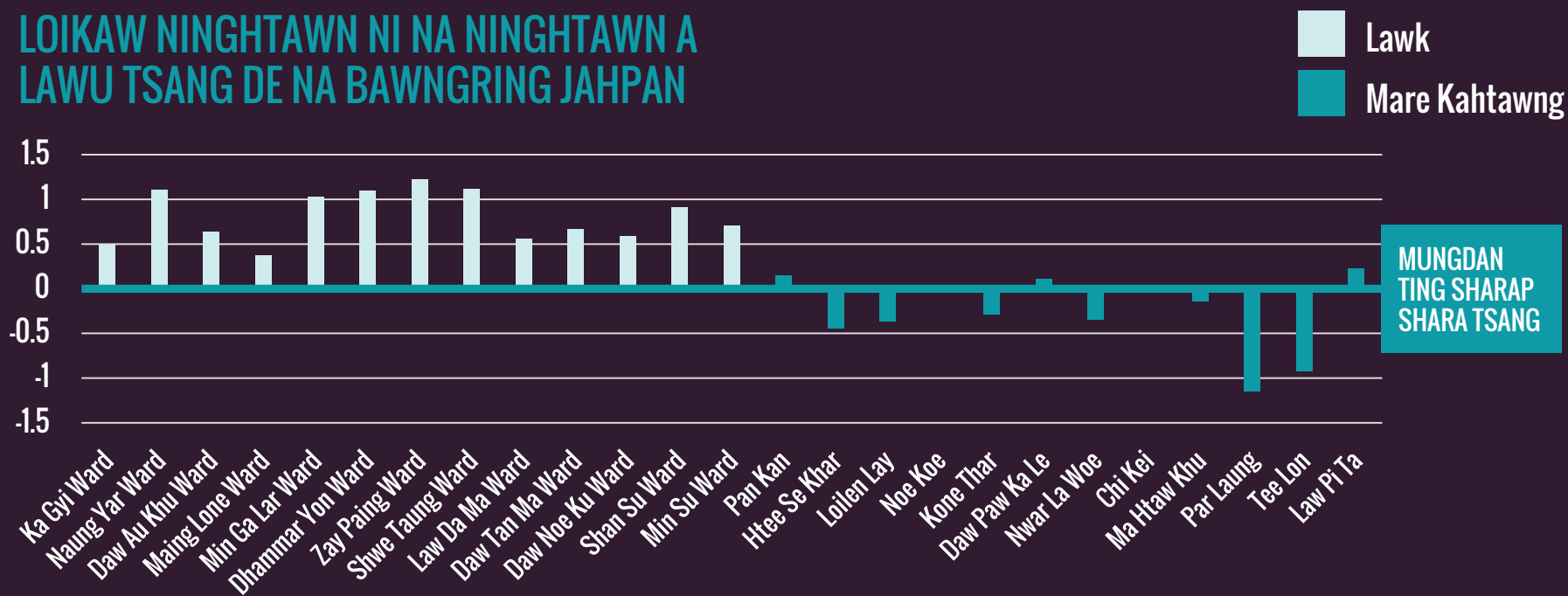
## KAYAH MUNGDAW A NINGHTAWN BAWNGRING JAHPAN



# NINGHTAWN HTE DE A LAWU TSANG NA BAWNGRING JAHPAN

Kayah Mungdaw na Loikaw gaw ninghtawn tsang hta rawt jat dik re. Raitim lawk hte mare kahtawng ni hta rawt jat ai lam langai hte langai nbung ai. Muklum shara ni gaw kahtawng ningchyawng ni hta grau nna rawt jat ai hpe mu lu ai.

## LOIKAW NINGHTAWN NI NA NINGHTAWN A LAWU TSANG DE NA BAWNGRING JAHPAN

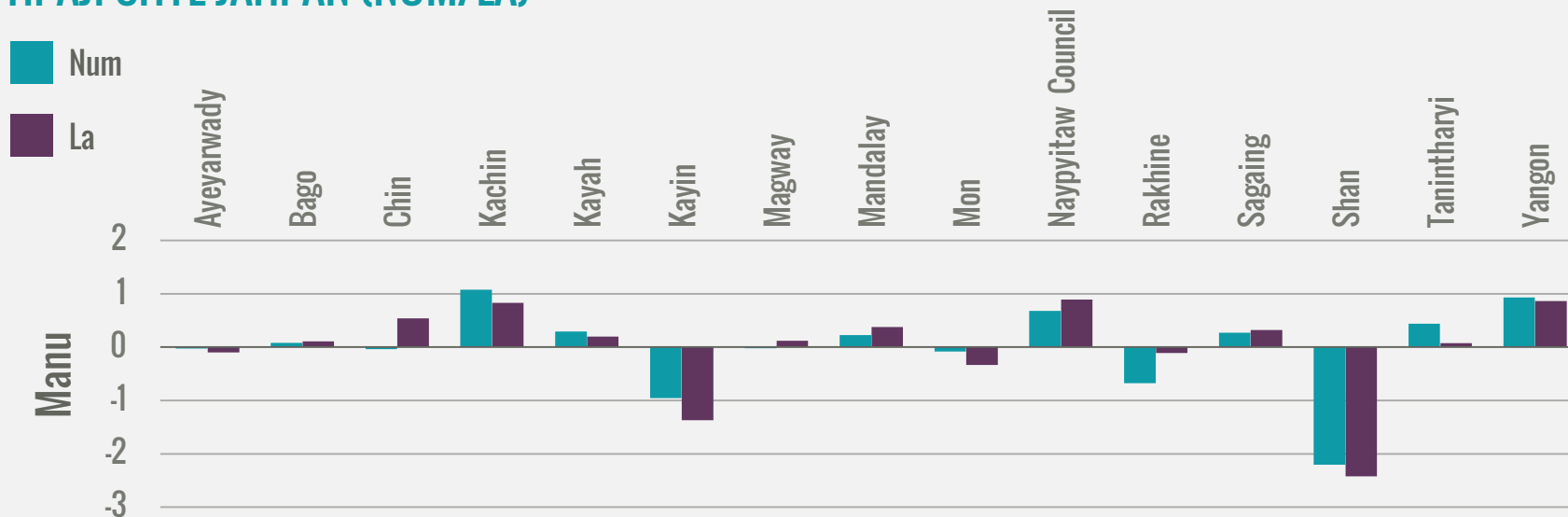


# MUNGCHYING WUHPAWNG HTA GENDER HPE SHALAWM AI LAM

Nrap nra ai shadang grai tsaw ai ginra ni hta gender nrap nra ai lam ni hpe shading ai, num ni hpe ningja bang ya ai lam ni hte seng ai garum ningtum ni hpe jaw ging ai:

- Lahta tsang awng ai masha jahpan nalaw ai ginra ni.
- La hte num bungli galaw ai lam hta shang lawm shadang mala hka ai lam; shang gumhpraw nrap nra ai lam

## HPAJI CHYE JAHPAN (NUM/LA)



# MUNGCHYING WUHPAWNG HTA GENDER HPE SHALAWM AI LAM



Asuya tsang ni yawng hta gender rap ra lam a matu, gedner hte seng ai bajet ni hpe mung shalawm wa ra ai: Munghpawm, Mungdaw, Buga

- Gsd, hkamja lam, hpaji lam hte mungchying garum ningtum hku nna

Laksan garum ningtum jaw ai hta lawu na lamang ni hpe jaw ging ai:

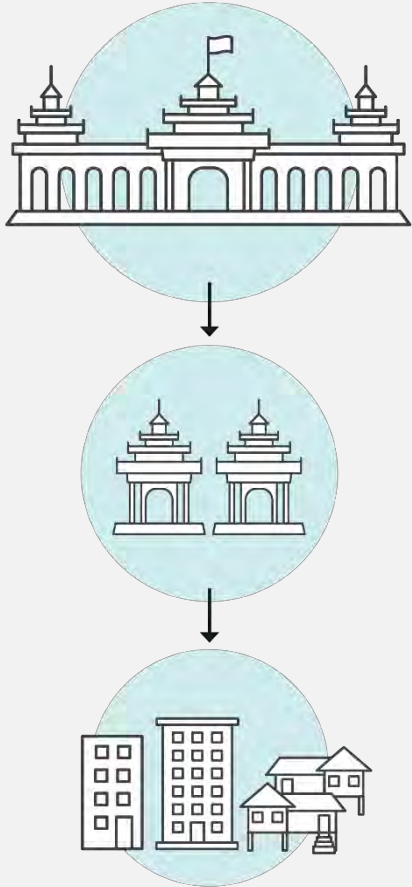
- Hkai lu hkai sha ai/ hkwi lu hkwi sha ai num ni hpe machye machyang shakung ya ai lamang;
- Hpaga num ni hpe wunkat jaw ai lam

Gender lam ni hte nrap nra ai lam ni hpe shading ai Myen mung a shang gumhpraw ahkun hta ai masa hpe gin shalat ging ai

# CHYAM DINGLIK YU AI LAM

- Step **1** Mungchying wuhpawng gawgap ai lam hte seng ai slide ni hpe yu yu u (hkamja lam, hpaji hte garum ningtum)
- Step **2** **HPUNG HKU BAWGBAN NA - 15 minutes**  
Mungchying wuhpawng gawgap sa wa ai lam hta Mungdaw/Ginra ni gara hku shang lawm ra na? Ndai lit ni a matu ganing re ai ja gumhpraw madi shadaw lam ni ra na?
- Step **3** **HPUNG HKU TANG MADUN NA - 10 minutes**  
Tang madun na masha lata san na

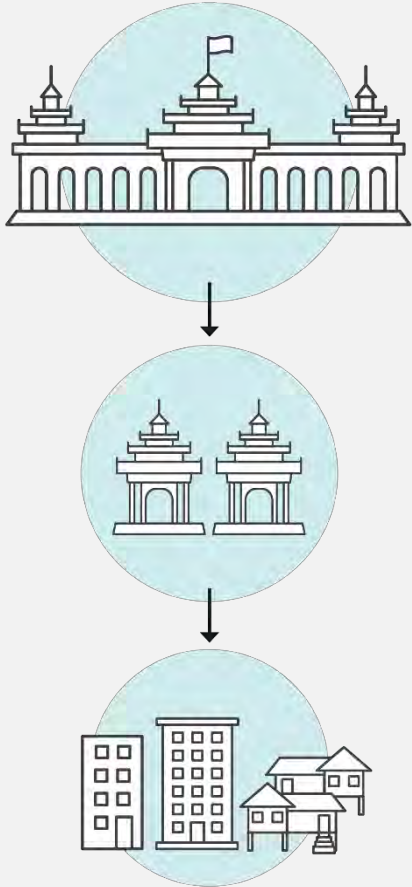
# BUGA ASUYA GAWGAP AI LAM



Myen Mung hta Buga Asuya gawgap na matu dut dang ai lam ni gaw lit la lit hkam ai lam nnga ai, shang lawm na yak ai hte gawng malai tai ai lam tup hkrak nnga ai lam ni re. Myen Mung hta ya yang buga uphkanh hkrang nga tim buga Asuya nnga ai.

- Tsang masum na Asuya hkrang hpaw shabawn na matu ahkyak nga ai. Federal Mungdan malawng hta buga Asuya nga ma ai.
- Hpyan hpyan pa pa dawdan ahkang jaw da ai masa gaw masha amyu hpan hkum hkra shang lawm lu ai hte buga a ra ai lam ni hpe mahtai tam lu ai. Mungchying wuhpawng gawgap sa wa ai lam hta Buga Asuya gaw grai ahkyak nna shawa hte ading tawkat matut mahkai ya shangun nga ai.
- Tsang masum Asuya (Buga Asuya) nga ai a marang e buga masha ni a tatut ra ai lam ni hpe hkrang shapraw ya lu nna, dawdan ai lam hpe mung buga tsang e galaw lu nga ai..

# BUGA ASUYA GAWGAP AI LAM



Tsang masum lawm ai Asuya hkrang hpe gawgap na matu buga tsang hta shang gumhpraw tam lu na ahkang nga ra ai.

- Kaga mungdan ni hta gaw buga asuya ni gaw sutgan ahkun hte Mungdaw kawn buga de, Munghpawm kawn buga de len ya ai gumhpraw ni hte kri ai law ma ai.
- Nkau hta rai jang buga asuya ni hku nna hpaga yumga hte dut lu dut sha ahkun ni hpe hta shinggyin na ahkang lu ma ai.
- Ginjaw jumtek uphkan hkrang shayawm masa n gun ja wa magang buga tsang hpe grau nna sharap shara ya ra magang rai na re.

Grau nna chye mayu jang buga asuya gawgap ai hte seng ai mawju hpe yu yu ga.

# LAWNGLAM MADUNG NI HPE GINCHYUM DAT AI LAM

- Gawda upade hta masat da ya ai Upade hpajang na jahpan hpe sha n yu jang Mungdaw/Ginra ni a jai mai ai jahpan dam lada ai hpe mu lu ai.
- M/G asuya ni hku nna lam mahkrai gawgap ai hta jan nna rap ra ai hku bawngring rawt jat wa ai mungchying wuhpawng hpe mung gawgap ra nga ai.
- Hkamja lam the hpaji zawn re ai shawa magam bungli ni hpe M/G ni hpe jat ya ai zawn dai lit ni gun hpai lu na matu fund mung naw jat ya ra na re.
- Federal hkrang hta Asuya tsang hte tsang ja gumhpraw len hkat ai marang rap ra ai lam hpe gawgap la lu wa na re.
- Mungchying shawa a ra ai hta hkan nna ja gumhpraw len ya ai hparan hpareng ya ai masa ni hpe buga tsang na bawngring masing ni hta mu lu wa sai.



Mawiu

6

# AHKUN HKANSE HTE SENG AI FEDERAL MASA THE MYEN MUNG A SIMSA LAM BAWNGBAN HPAWNG



**USAID**  
FROM THE AMERICAN PEOPLE



**The Asia Foundation**

**NDAI SHARIN LAIKA MALAWM HPE:**

# The Asia Foundation

hku nna **Professor Paul A. R. Hobson** hte arau

Matthew Arnold

Nicola Williams

Lea Lybecker

Kyaw Myo Oo

Ni hku nna gyin shalat mat ai re.

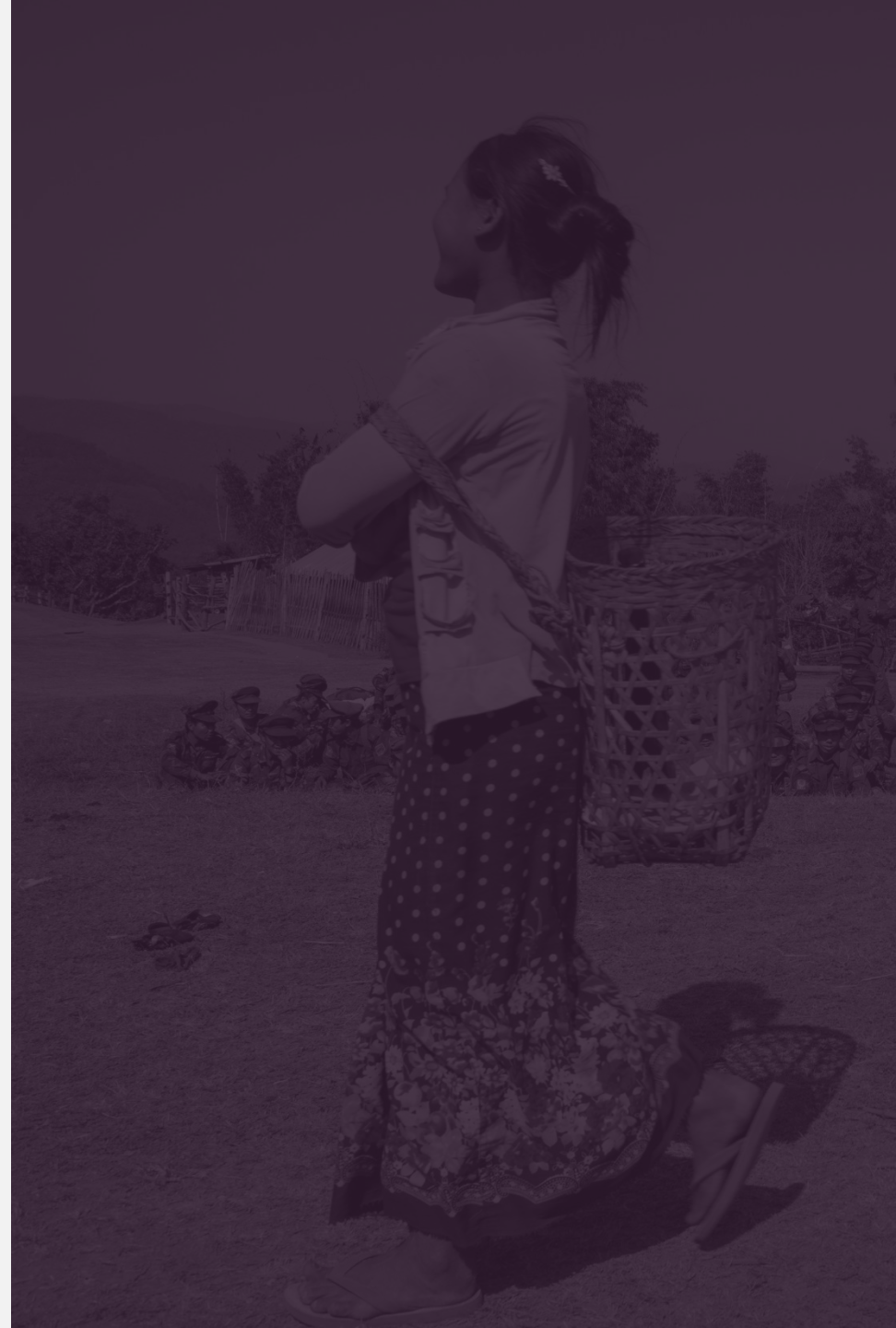
Ndai sharin laika malawm gin shalat ai lam hpe American mungchying shawa a shawang myit hpe hte United States Agency for International Development (USAID) hku nna len ya ai madi shadaw lam hte galaw ngut kre la lu ai re. Ndai kaw lawm ai ginlam ni gaw The Asia Foundation a ningmu sha rai nna USAID hte US Asuya a ningmu nre ai ngu ai hpe ndau dat ga ai.



**USAID**  
FROM THE AMERICAN PEOPLE

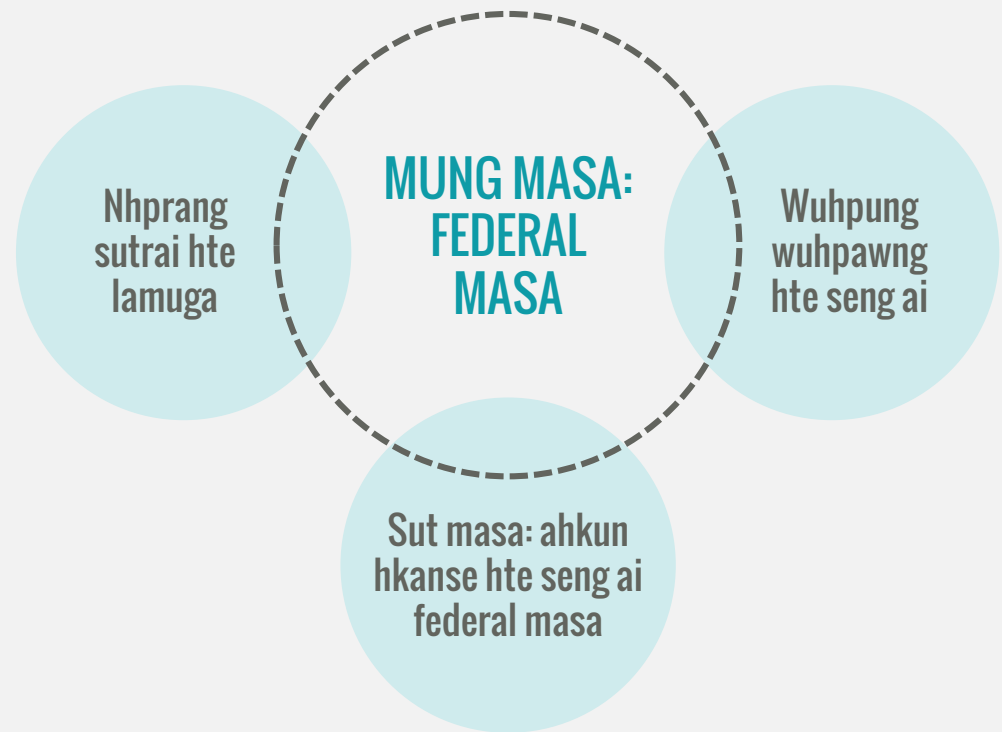
# NDAI MAWJU HTA LAWM NA LAM NI

- 1 Simsa lam bawngban ai hta sut masa hte seng nna ahkun hkanse hte seng ai lawnglam ni hpa ni lawm a ta?
- 2 Sinsa lam bawngban zuphpawng kata , aten kalu masing hku nna sharap shara sa wa ai lam hte ahkun hkanse hparan hpareng lam ni gaw ganing hku galaw sa wa nga a ta? Ganing zawn re ai polisi lakung lakap ni nga a ta?
- 3 Simsa lam bawngban zuphpawng hta sut masa lam hte seng nna ganing zawn re ai lawnglam ni hpe bawng ging a ni?



# AHKUN HKANSE HTE SENG AI FEDERAL MASA HTE **SIMSA LAM MAHKRUN**

- Sut masa hte seng ai lam ni, ahkun hkanse hte seng ai federal masa ni gaw simsa lam bawngban ai hta gabaw hta hkan nna bawngban ai lam ni yawng ngu na daram hta hkra lawm ai.
- Ahkun hkanse hte seng ai federal masa gaw federal hkrang gaw shachyaw sa wa ai lam hta grai ahkyak ai ginlam kaba re. Mungchying wuhpawng gaw sa wa ai lam, ahkun hkanse sharap shara ai lam hta kasi la mai ai hkrang ni hte shang gumhpraw garan gachyan ai masa ni rai nga ai.
- Sut masa hte seng ai bawngban hpung ni hku nna sut masa polisi hte mungchying hte seng ai ja gumhpraw lam ni hpe madung bawngban ai lam chye lu ai.



# SIMSA LAM A MATU AHKYAK AI SUT MASA LAWNGLAM NI

Ahkun hkanse hte seng ai federal masa a dawhpum dawnu ni

Simsa lam bawngban ai lam hta ahkun hkanse garan gachyan ai lam hpe bawngban ai shaloi nhprang sutrai hte seng ai lam ni hpe malawng tsun ai hpe mu lu ai. Ndai lam mung ahkyak ai raitim kaga grau dam lada ai shang gumhpraw ni (sut gan, shang gumhpraw hte hpaga yumga ahkun ni, dazik ahkun etc.), dai nna shang gumhpraw garan gachyan ai hte seng ai hparan hpareng ladat ni mung ahkyak nga ai..

## SHANG GUMHPRAW GARAN GACHYAN MASA

### NHPRANG SUTRAI:

Munghpawm hte Mungdaw lapran nhprang sutrai kaw na shang ai gumhpraw hpe garan gachyan ai lam hpe asan sha masing jahkrat da lu ai masa gaw aten kalu na sut masa bawngring lam, mungchying kalu kaba lam hte masing masa gran ai lam, grau kaja ai hkamja lam hpe gawgap lu ai, hpaji masing ni, mungchying akyu rawng na lam hpe gawgap ai hta arang bang ai, shing re ai mai kaja lam ni hpe mai lu nga ai.



Shang gumhpraw garan gachyan ai lam hta nhprang sutrai htu shaw ai marang e hten za mat na grup yin hte hkra machyi na buga masha ni hpe mung sawn shalawm ai.

# SIMSA LAM A MATU AHKYAK AI SUT MASA LAWNGLAM NI

Ahkun hkanse hte seng ai federal masa a dawhpum dawnu ni

## SHANG GUMHPRAW GARAN GACHYAN MASA

### SHARAP SHARA LAM:

Pyidaungsu Rapdaw (paliman) hte Munghpawm Asuya hku nna M/G ni hta lu la ai shang gumhpraw hta la kap nna kaga ni hte dingdaw jang ganoi gahproi nga sat nga sa tsang du hkra sharap shara na masing ni nga nga ai.

# SIMSA LAM A MATU AHKYAK AI SUT MASA LAWNGLAM NI

Ahkun hkanse hte seng ai federal masa a dawhpum dawnu ni

## JAWM HTA AHKUN

Munghpawm Asuya hku nna Mungdaw/Ginra buga asuya ni hte ahkun hkanse jawm hta na (shang gumhpraw ahkun, hpaga hpung ahkun, dut mari ahkun hte sut gan ahkun) masing gran da ai. Mungdaw/Ginra tsang na asuya ni a shang gumhpraw shai hkat ai alm ni hpe sharap shara ai masing masa ni hku shapri shanem na.

## AHKUN HKANSE SHARAP SHARA AI LAM

Rap ra lam hte masan sa ai lam hpe shagrau sharawt sa wa na matu Munghpawm Asuya hku nna Mungdaw/Ginra ni a ahkun hkanse hpe sharap shara ai lam hpe galaw sa wa na.

# SIMSA LAM A MATU AHKYAK AI SUT MASA LAWNGLAM NI

Ahkun hkanse hte seng ai federal masa a dawhpum dawnu ni

- Simsa lam hta lawm ai ni hku nna majan nhpan a majaw hkra machyi hkrum ai masha ni a ra ai lam magup sumhpa hpe shingrau ya lu ai garum ningtum ni hpe jaw na matu sawn shalawm ging ai.
- Majan nhpan hta hkra machyi hkrum ai masha ni hpe shading ai shaloi shara htawt sit hkrum ai ni, hkala nba hkrum ai (sh) gaw ningja byin mat ai, kan bau bungli hten run mat ai, dum nta masha ni, hkrit kajawng mat ai ni (sh) myit ana lu mat ai ni hpe sawn shalawm ra na rai nga ai.
- Majan nhpan ngut ai hpang na shawa masha ni bai gaw sharawt lu na lam hte bai htingram lu na lam a matu garum ningtum jaw ai lam hta majan nhpan hta hkra machyi hkrum ai la, num, num ma, la ma ni hpe mung sawn shalawm ra na rai nga ai.

## GARUM NINGTUM NI

Alak mi re jaw ai garum ningtum ni gaw mungchying wuhpawng hte bawngring lam hta ra ai lam ni hpe shingrau ya lu nga ai. Num/La garan ginghka ai lam, matsan masha ni, majan nhpan, gaw ningja hte du hkra ladaw hpyen a majaw hkra machyi ai lam ni hpe mung sawn shalawm nga ai.

\*Grant ngu ai gaw tsang hte tsang na asuya ni lapran, Mungdan Asuya langai hte langai lapran garum ningtum len ya ai lam hpe shawang myit hte len ya ai masa hpe tsun mayu ai



# IDP NI NGA BRA NGA AI LAM

2006, 2016

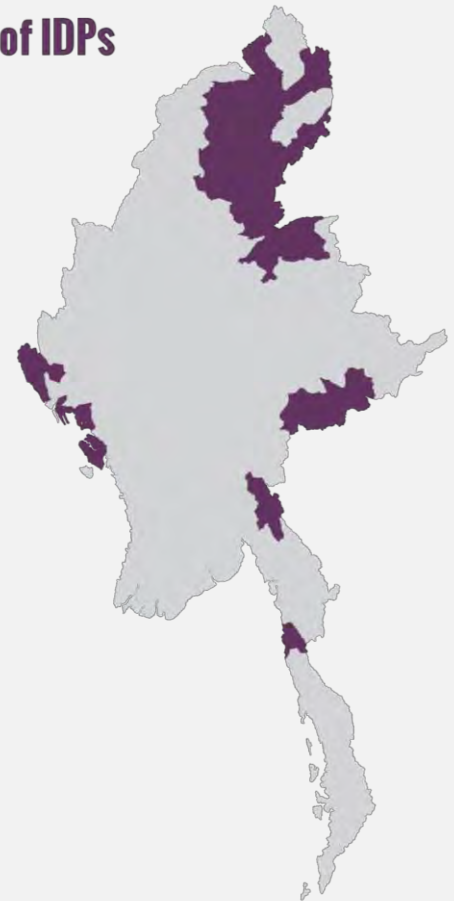
Mungdaw ni hta majan nhpan a majaw IDP ni chyam bra nga ai lam hpeshinggyin nau na wuhpung wuhpawng ni hta shinggyin da ai data ni hpe madun ai map ni re.

Ndai data ni hpe majan nhpan a majaw jamjau jamhkau hkrum nga ai mungchying shawa ni hpe garum ningtum ai lam hta jai lang mai nga ai.

**Presence of IDPs  
2006**



**Presence of IDPs  
2016**



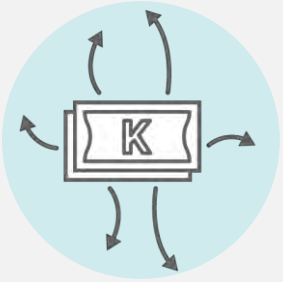
# SIMSA LAM BAWNGBAN AI HTA AHKYAK AI SUT MASA LAWNGLAM NI



## BRANG LANG RE AI HKU BAJET JAHKRAT NA HTE MAYUN KUMHPA SHA AI LAM

- Mungdan jai gumhpraw hte seng nna daw chyen mi hpe sha ndau da, mai la ai majaw Asuya jai gumhpraw hpe sang sang lang lang chye lu na matu yak nga ai.
- M/G ni hpe mungdan ting shang gumhpraw kaw na kade daram hpe bai len ya ai ngu ai mung sang sang lang lang nchye lu nga ai. Mungchying shawa hte seng ai bajet hpe gaw Asuya ndau wa sai hpe mu lu ai.
- 2017 May shata na Palanglong Zuphpawng hta myit hkum da ai hte maren brang lang bajet masa hta lai nna rap ra ai sut masa pandung de du lu na matu mung grai ahkyak nga ai.
- Peace process stakeholders should interact with budget data and planning and prioritization processes to both: Simsa lam bawngban ai hta lawm ai ni gaw bajet hte seng ai data ni hte masing masa ni hpe mung sawn maram let lawu na lawnglam ni hpe num shawng jaw gin ai:
  - I) asan brang lang re ai masa hte sut masa hku Ginja jumtek uphkan masa hpe shayawm ai masa ni hpe n gun jaw na. li) htawm e byin wa na ningbaw ningla ni hpe sut masa hparan hpareng lam hte seng ai ningmu jahpaw sharin hpawng hte wunkat ni hpe mung man man jaw ging ai

# SIMSA LAM BAWNGBAN AI HTA AHKYAK AI SUT MASA LAWNGLAM NI



## AHKUN HKANSE HTE SENG AI FEDERAL MASA HPE SIMSA LAM BAWNGBAN ZUPHPAWNG HTA MUNG ZUPHPAWNG SHINGGAN HTA MUNG

Dimokresi federal masa gawgap sa wa ai lam hpe madi shadaw na ahkun hkanse hte seng ai wut wahpang ni hpe gawgap la na nga jang, ya nga nga ai Asuya ni lapran na ahkun hkanse hparan hpareng ai lam hku nna aten kadun hta mai hparan la ai zawn, gawda upade gram ra na zawn re ai aten kalu masing ni hpe mung mai myit shalawm nga ai. Ya yang na masa hpe yu jang Myen Mung hta ahkun hkanse hte seng nna Mungdaw/Ginra ni a ahkaw ahkang hpe maden jat ya mai ai ahkun hkanse hte seng ai ginjaw jumtek uphkanh hkrang shayawm masa hpe hkrang shapraw sa wa mai nga ai. (Ahkun hkanse hte seng ai federal masa: aten kadun hte aten kalu masing hte seng ai slide ni hpe yu).

# SIMSA LAM A MATU AHKYAK AI SUT MASA LAWNGLAM NI



## MUNG DAN MADU AI HPAGA HPUNG NI (SEE) HPE GRAM SHARAI AI LAM

SEE ni kaw na shang ai gumhpraw gaw Munghpawm shang gumhpraw a tsa htam shadang 50% daram rai nga ai; malawng gaw nhprang kaw na re. Myen Mung a sut masa hte mung shawa ni akyu hkam sha lu na matu ndai SEE ni a shang/jai gumhpraw dan dan leng leng lit la lit hkam lu na hte shawa jai gumhpraw gambum hpe jat lu na matu yu reng ra na rai nga ai.

SEE gram sharai ai hte seng nna grau chye mayu jang lawu na laika kaw yu: Bauer. A., et al. 2018. *SEE Reform in Myanmar: The Case of Natural Resource Enterprises*. Natural Resource Governance Institute & Renaissance Institute.

# SIMSA LAM A MATU AHKYAK AI SUT MASA LAWNGLAM NI



## POLISI HKRANG SHAPRAW ZAI LADAT HPAJI HPUNG JAT YA AI LAM

Simsa lam bawngban nga ai ni hpe ahkun hkanse hte seng ai federal masa gaw ganing zawn re ai polisi masing masa ni hpe byin shangun mai ai ngu ai zawn re ai lam ni hte seng ai zai ladat hpaji ni hpe hpungjat ya mai nga ai. Dai hte maren Asuya hte Asuya nre ai wuhpung wuhpawng ni hku nna Mungchying shawa ni ading tawk akyu hkam sha lu mai ai Asuya ni lapran na ahkun hkanse len ya hkat ai masing masa ni hta shang lawm nna dan dan leng leng rai lu na matu shakut mai nga ai.

# AHKUN HKANSE HTE SENG AI FEDERAL MASA: GAWDA UPADE, UPADE NI & POLISI

Federal gawda upade ni hta sut masa hte seng ai lam ni hte sharap shara ai lam ni hpe ka shalawm ai lam nau nnga ai. Ndai masa ni hpe polisi hte upade tsang hta malawng galaw ma ai.

Raitim 1982 na Canada gawda upade hta Mungdaw ni mala hka shai hkat ai lam hpe sharap shara na lam hte seng ai lam numdaw langai hta shalawm da ai. Ndai gaw ningpawt ninghpang tara masa sha re.

## Canada gawda upade GINRA NI A SHAI HKAT AI LAM HTE SHARAP SHARA AI LAM

36.

(1) Paliman rapdaw (sh) Mungdaw rapdaw ni a daru magam hpe n manoi ai sha (sh) shanhte ahkaw ahkang ni hpe n manoi ai sha, paliman hte Rapdaw ni, Canada Asuya hte lata gindun nna lawu na lawnglam ni hpe galaw sa wa na matu myit hkum ai:

- a) Canada mungchying sha ni nga mu nga mai na lam hpe jawm shakut sa wa na;
- b) Ahkaw ahkang nrap nra ai lam hpe tsi lu na matu sut masa bawngring wa hkra galaw sa wa na
- c) Canada mungchying shawa yawng hpe ram daw tsang nga ai re ningpawt ninghpang shinggyin a ra ai lam ni hpe shatsup ya na .

(2) Paliman hte Rapdaw hku nna Mungdaw ni masat da ya ai ahkun hkanse tsang hta mai kaja ai mungchying akyu ara ni hpe jaw ya lu na matu garum ningtum sharap shara ai lam hpe galaw ya na.

# AHKUN HKANSE HTE SENG AI FEDERAL MASA: ATEN KADUN HTE ATEN KALU AHKAW AHKANG NI

## ATEN KADUN AHKAW AHKANG NI

Myen Mung hta ahkun hkanse hte seng nna ginjaw jumtek uphkang masa shayawm ai lam hte sharap shara ai lam ni gaw tatut hta byin nga magang sai. 2008 gawda upade shangwang kata, shinggan (the 2015 gram sharai upade) ni hta ahkun hkanse hparan hpareng masa ningnan ni hpe myit lu na matu ginjang ni lawm nga ai.

Ga shadawn:

- Sharap shara masing jahkrat na (i.e. bungakup garum ningtum hpe sharap shara masing hku lang na).
- Mungchying masing masa ni hpe hkrang shapraw mat wa ai shaloi masa hta hkan nna jaw ai garum ningtum ni hpe Mungdaw/Ginra ni hpe ningja shaja ya ai masa hku jai lang na.
- Nhprang kaw na lu ai shang gumhpraw hpe Mungdaw/Ginra ni hte garan lang na
- Uphkang ahna garan ya ai, ja gumhpraw jawm hkam ya ai masa hku nna Mungdaw/Ginra ni hpe hpaji polisi hkrang shapraw sa wa ai lam hta ningja shaja ya na.
- Majan nhpan hta hkra machyi hkrum ai (sh) du hkra ladaw hpyen kaw na shingbyi shara jaw ai zawn re ai lam ni a matu lamang shading nna jaw ai garum ningtum ni hpe grau jai lang na.

# AHKUN HKANSE HTE SENG AI FEDERAL MASA: ATEN KADUN HTE ATEN KALU AHKAW AHKANG NI

## ATEN KALU AHKAW AHKANG NI

- Nhprang sutrai hte lamuga hparan hpareng ai lam hpe jawm lit la lu na matu 2008 gawda upade section 37 hpe bai dinglik yu na.
- Munghpawm Asuya hku nna M/G ni hpe shang gumhpraw ahkun hte hpaga yumga ahkun hta shinggyin na ahkang jaw na.
- Hkamja dap hte hpaji dap hku nna M/G ni mungchying wuhpawng gaw de sa wa ai lam hpe n gun jaw na.
- Tsang masum na ra lata da ai buga asuya hpaw shabawn na:
  - Buga tsang ni rai nga ai ninghtawn, mare kahtawng tsang na ahkun hkanse hparan hpareng ai lam hpe galaw na.
  - Buga Asuya a ra ai lam ni hpe shadik lu na matu sutgan ahkun ni hpe hta shinggyin na



# LAWNGLAM MADUNG NI HPE GINCHYUM DAT AI LAM

- Ahkun hkanse hte seng ai federal masa gaw federal hkrang gaw shachyaw sa wa ai lam hta grai ahkyak ai ginlam kaba re. Mungchying wuhpawng gaw sa wa ai lam, ahkun hkanse sharap shara ai lam hta kasi la mai ai hkrang ni hte shang gumhpraw garan gachyan ai masa ni rai nga ai.
- Simsa lam bawngban ai hta shang gumhpraw garan gachyan na lam bawngban ai shaloi htum wa chye ai nhprang sutrai ni hta sha madung tawn nga ai. Grau dam lada ai hku ahkun hkanse hta shinggyin la mai ai lam ni hpe mahtang madung dat ging ai.
- 2008 gawda upade a shangwang kata hte 2015 gram sharai da ai upade ni hku yu jang ahkun hkangse gayin gaye hparan hpareng ai lam hpe aten kadun hta hkrang shapraw sa mai nga ai. Aten kalu gram sharai na lam hpe gaw bawngban jahkrup ai masa hku nna galaw la mai na rai nga ai.
- Ahkun hkanse hte seng ai federal a ningpawt ninghpang tara ni gaw sut masa wuhpawng byin tai wa lu na matu mai byin shangun na rai nna, simsa lam bawngban hpawng hku nna mungchying wuhpawng gawgap lu na matu mai byin shangun na rai nga ai.

# CHYAM DINGLIK YU AI LAM

Step 1

Ahkun hkanse hte seng ai federal masa a ningpawt ninghpang tara ni hpe madi madun da ai slide pa ni hpe bai maram yu na

Step 2

## HPUNG HKU BAWNGBAN AI LAM

Ahkun hkanse hte seng ai federal masa a ningpawt ninghpang tara madung ni gaw hpa ni ta? Munghpawm simsa lam munggyit ga sadi (Union Peace Accord) hta hkap la mai na zawn re ai ahkun hkanse hte seng ai federal tara ni gaw hpa ni mai rai na? > Ningpawt ninghpang tara 3-4 dang hpe tang madun yu na

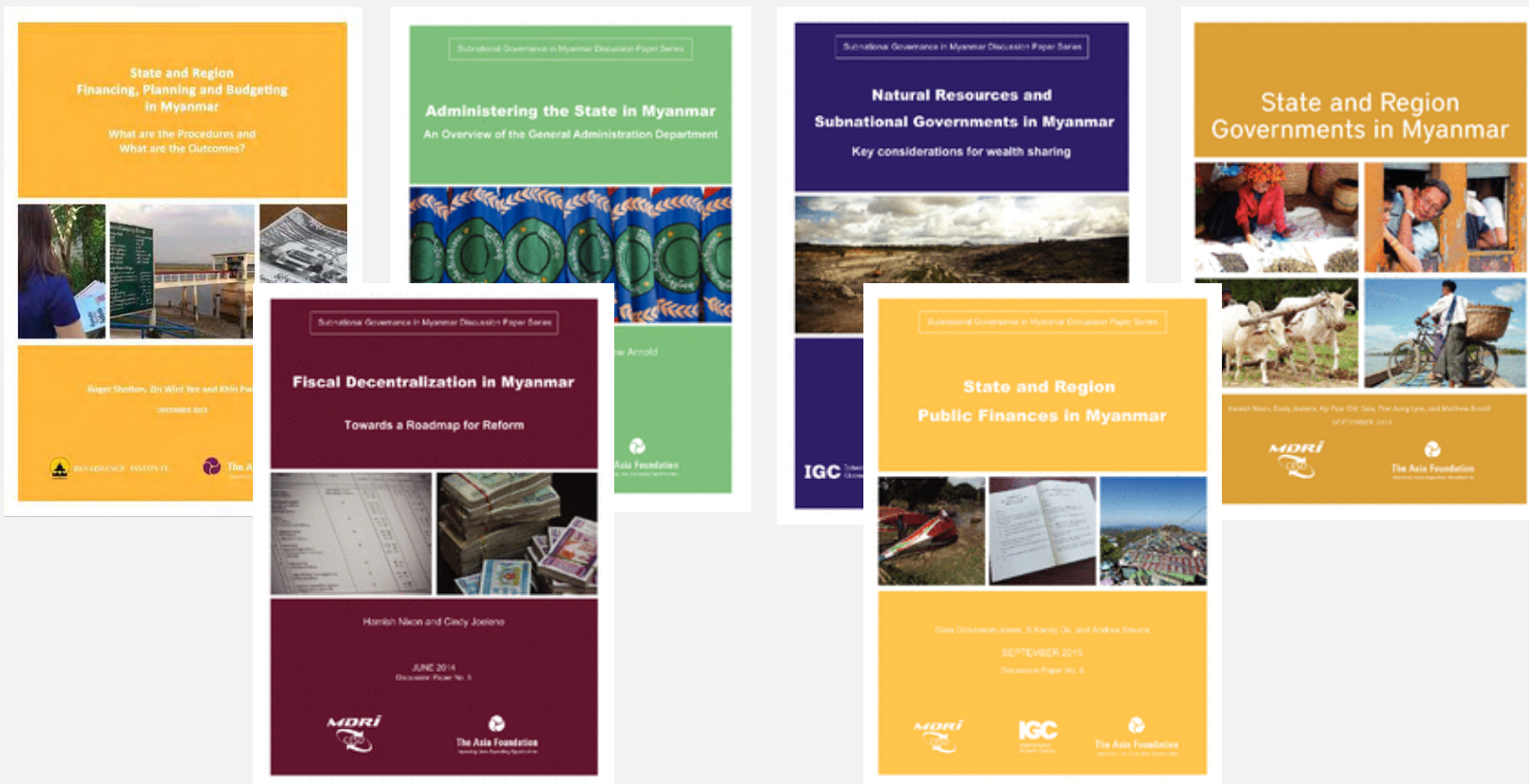
Step 3

## HPUNG HKU NNA TANG MADUN NA BAWNGBAN NA

Tang madun na masha lata nna tang madun shangun na

**HPANG JAT PA**

Ndai sharin laika malawm hta lang da ai data ni hpe The Asia Foundation hte laga wuhpung wuhpawng ni Myen Mung a uphkang masa hte ahkun hkanse hparan hpareng ai lam ni hte seng nna sawk sagawn da ai laika ni kaw na la da ai



## LAGA SHAMYET SHANAT AI LAIKA NI:

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Bauer, A., et al. 2018. *SEE Reform in Myanmar: The Case of Natural Resource Enterprises*. Natural Resource Governance Institute & Renaissance Institute.

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

# GASI GANGAU NI

**CAPITAL EXPENDITURE:** Laning mi hta na hkam na arung arai ni hta arang bang ai lam (gsd, mawdaw);. Hpyen arai ni a jai gumhpraw hta lai nna Asuya htingnu nta ni hpe gram ai, mazing ai jai gumhpraw ni.

**COMMERCIAL TAX:** Dut mari lam kaw na hta la ai ahkun hkanse.

**COST SHARING ARRANGEMENTS:** Grant hte sharap shara ya ai hku nna Munghpawm hte Mungdaw magam yi ngam galaw ai shaloi hkrat ang ai hpe jawm hkam ai masa.

**CURRENT EXPENDITURE:** Asuya a jai gumhpraw kasha ni, gsd, magam gun shata shabrai, pinsin, mugun ni a nga mu nga mai lam, shing re ai lam ni hta jai ai jai gumhpraw.

**DECENTRALIZATION:** Ginjaw magam dap ni a lit ni hpe mungdaw tsang de na rung ni hpe ta tut hparan 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 hparan hpareng sa wa mai na ahkang aya hpe tsun mayu ai nre.

# GASI GANGAU NI

**DECONCENTRATION:** Ginjaw magam dap ni a lit ni hpe mungdaw tsang de na rung ni hpe ta tut hparan hpareng sa wa ai lam hta dawdan lu na ahkang aya hpe lahpa galai ya ai masa rai nga ai. Madung yaw shada lam gaw Munghpawm a dawchyan hku nna nga nga let Mungdaw/Ginra na mungchying shawa ni hte grau ni htep wa lu na matu rai nga ai.

**DEFICIT FINANCING:** Ahkun hkanse hta la lu ai gumhpraw hta grau jai na matu masing jahkrat ai Asuya jai gumhpraw.

**DERIVATION BASIS:** Ahkun hkanse tatut hta shinggyin la ai state/region hta hkan nna ahkun hkanse shang gumhpraw hpe garan gachyan 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.

**EQUALIZATION PAYMENTS:** Ginjaw magam dap ni a lit ni hpe mungdaw tsang de na rung ni hpe ta tut hparan hpareng sa wa ai lam hta dawdan lu na ahkang aya hpe lahpa galai ya ai masa rai nga ai. Madung yaw shada lam gaw Munghpawm a dawchyan hku nna nga nga let Mungdaw/Ginra na mungchying shawa ni hte grau ni htep wa lu na matu rai nga ai

**EQUAL WEIGHTING:** Shang lawm ai malawm mungdaw ni yawng hpe maren mara sawn shalawm ai masa.

# GASI GANGAU NI

**EXPENDITURE:** Asuya a jai gumhpraw munghying shawa ni de gara hku sahng ai ngu ai lam.

**FEDERAL 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 shinggyim lu ai atsam hpe jai lang ai masa hpe ngu mayu ai.

**FISCAL DECENTRALIZATION:** Fiscal Decentralisation ngu ai gaw Mungdaw/Ginra Asuya ni hpe jai gumhpraw hte seng ai shang gumhpraw hte seng ai lit lamang ni hpe ap ya ai masa hpe ngu mayu ai. Nhprang sut rai ni hte seng nna Munghpawm Asuya ni hku nna Mungdaw/Ginra Asuya ni hpe grau mai hparan hpareng sa wa lu na matu ahkaw ahkang jaw ai masa (sh) shanhte hpe sut masa hkrang lanyet ni rai nga ai sut masa masing gran ai lam, budget jahkrat ai lam, ginra shang gumhpraw, Munghpawm kaw na Mungdaw de len ya ai lam hte hkoï shap ya ai masa ni hpe jai lang let tsep kawp hparan hpareng lu na matu ahkaw ahkang jaw ai masa re.

**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.

**FISCAL INEFFICIENCY:** NFB shai hkat ai majaw ahkun hkanse len hkat ai lam shai ai masa.



# GASI GANGAU NI

**FISCAL CAPACITY:** Masat da ai hte maren seng ang ai Asuya ni ahkun hkanse hta shinggyin lu na atsam.

**FISCAL CONSTRAINT:** Ahkun hkanse hta shinggyin lu na atsam hpe langai hkrai a GDP, langai hkrai a shang gumhpraw zawn re ai shadawn jit na hte shen yu ai lam

**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.

**HORIZONTAL EQUITY:** Ndai lajen ren sharap shara ai masa gaw Asuya nalawm ai shaloi mung nga mu nga mai ai ni gaw Asuya lawm wa ai shaloi mung nga mu nga mai ai ni rai na re ngu hkam la da ai.

**INCOME TAX:** laning mi na tinghkrai shang gumhpraw kaw na hta la ai ahkun. Malawng gaw galai shai chye nna, masa hta hkan nna shayawm kau ai lam ni mung nga chye ai.

# GASI GANGAU NI

**INTERGOVERNMENTAL FISCAL RELATIONS:** Shang gumhpraw garan gachyan ai lam, grant jaw ai lam, len ya ai ladat ni hte Asuya tsang ni a lapran ahkun hkanse hparan hpareng ai masa.

**OWN-SOURCE REVENUE:** Buga Asuya ni hku nna ahkun hkanse hta shinggyin la ai, dam kayet ai hte lamuga ahkun, hpaga yum ga kaw na, Asuya shadu da garum ningtum jaw hkat ai gumhpraw nlawm ai ahkun hkanse kaw na shang ai shang gumhpraw.

**PARAMOUNTCY (UNION OR STATE/REGION):** Munghpawm (sh) Mungdaw gaw tsawdik ai daru magam jum da ai masa.

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

**REVENUE:** Asuya a jadip jahpang ahkang aya jai lam ai hku nna mungchying shawa kaw na hta shinggyin la lu ai fund ni re. Shang gumhpraw gaw hpan amyu amyu hku shang ai, tinghkrai hte hpaga hpung hku shang ai, dut mari ai kaw na hta la ai ahkun, custom ahkun, lamuga mari ai kaw na ahkung, dam kayet ai, shing re ai lam ni re.

**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.

# GASI GANGAU NI

**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

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

**SPECIAL GOODS TAX:** Excise taxes on certain goods, e.g., tobacco.

**SOCIAL UNION:** Mungchying shawa yawng hkam sha mai ai Wuhpung wuhpawng hte seng ai lamang ni rai nga ai hkamja lam, 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.

**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.

**VERTICAL EQUITY:** Dingdung jan rap ra masa ngu ai gaw shang gumhpraw grau lu ai ni hku nna shang gumhpraw nau nlu ai ni hpe bai sharap shara ai hku garum ya ai masa re.