SHAN GROUP POLICY PAPER

Background

Remark:

The common trend toward greater federalism and decentralization seems wide spreading in recent decades. Not only the developed countries, emerging and developing economies are also seeking to improve with fiscal decentralization. In theory, placing government as much as closer to the public promote accountability of the governments. As local government are directly accountable to local citizens for providing fundamental public goods and services, it has been widely accepted decentralization enables efficient spending with the public needs oriented policies. World Bank (2010) express that "The transfer of authority and responsibility from the central to local government brings the decision making authority closer to the people, enhances efficiency, equity, transparency, and accountability of the public sector".

The decentralization can be classified with four dimensions; namely, political decentralization, administration decentralization, fiscal decentralization and market decentralization. Founding on the 2008 constitution, Myanmar starts its steps to transition from a centralized to a more decentralized system of government. In its decentralization process, 14 sub-national governments, with the partially elected parliaments, and 5 self-administrative areas. Along with its political decentralization, the administrative decentralization in the form of highly deconcentrated system has been introduced in newly established sub-national governments. Schedule 2 of the 2008 Constitution and 2015 Constitutional Amendment define these assignments over levels of government but only in broad terms (See Table 1).

-	Myanmar	
Sector	Responsible by	Remarks
Foreign Affairs	CG	
International Trade	CG	
Defense	CG	
Police	CG	
Fiscal Policy	CG, S&RGs	
Planning and Budgeting	CG, S&RGs	
Monetary Policy	CG	
Immigration	CG	
Environmental and Natural Resources	CG, S&RGs	merely assignment to S&RGs
Education	CG	progress on deconcentration
Health	CG	progress on deconcentration
Electricity	CG, S&RGs	
Highways	CG, S&RGs	
Industry and Agriculture	CG, S&RGs	
Social Welfare	CG	
Border Area Development	CG	
Municipal and Urban Management	S&RGs	

 Table 1 : Conceptual Framework on Expenditure Assignments (Legislative mandate) in

Note: CG = Central Government, S&RGs = States and Regions Government

Separation of assignments between Union Government and States and Region Governments are often difficult to distinguish. In many sectors, the legislative mandate and revenue mobilization power are overlap or not being clearly stated in constitution or directed to the related Union laws. As a result, many sectors are not assigned or merely assigned to sub-national government as allowed by the existing institutions such as Union laws, internal directives and/or administrative structure which were shaped before constitution.

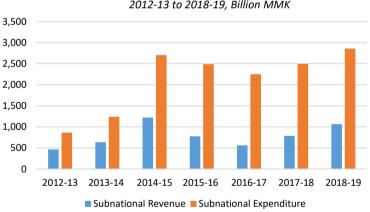
Clear revenue and expenditure assignment and balancing these responsibilities are vitally important for Sub-national Governments. As long as the assignment between Union Government and Sub-national Governments are ambiguous, the intended benefits from the fiscal decentralization are hard to attain. Sub-national governments, who are in place close to

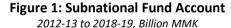
the citizen's needs and feedbacks, difficult to provide the fundamental public services and maintain the commitments without the appropriate level of decentralized power. Likewise, the clearly expressed revenue assignment, including the (understanding of) rights on changing tax base and tax rate, is essential for sub-national government fiscal autonomy. To narrow down the broad discussion on decentralization, the remaining part of this policy note will shed the light on the financial decentralization process especially the imbalance of expenditure and revenue assignments to sub-national government analyzing Shan State's budgetary situation as an example. In the later part of the report, the consequences of imbalance of fiscal assignments and policy recommendations will be discussed.

Myanmar's fiscal decentralization process

Myanmar's fiscal decentralization process starts in second half of 2011-2012 FY. States and regions Budget Departments have been established with the responsibilities for compiling and providing budget sanction while already existed Planning Departments becomes accountable to capital investment expenditure proposals for both Union Fund Account (UFA) and State and Regional Fund Account (SFA/RFA). Within the legal mandate (expenditure mandate) and revenue options (revenue mandate) given by the Schedule 2 and 5 of 2008 constitution and 2015 amendment, the deconcentrated (and devolved) departments and organizations implement their functions mostly sharing with line ministries and departments, with the two accountability streams both to local government and union line minister.

Sub-national governments in Myanmar are playing in increasingly larger role in general government finance than ever before, and total revenue and expenditure of sub-national fund accounts reach 2.86 Trillion MMK and 1.06 Trillion MMK respectively in 2018-2019 FY (*Figure 1*).^{1,2,3} It is considerably higher than the expenditure and revenue of sub-national governments in 2012-2013 FY, first full fiscal period after decentralizations started, which was 467 Billion MMK and 864 Billion MMK.





Myanmar remains a centralized country compared to the selected neighboring and ASEAN economies. Figure 2 below illustrates the share of general government and local government expenditure in respective GDP. The overall importance of government in Myanmar is relatively higher than most of the countries in comparison partly because of existence of informal economy and legacy of command economy. The aggregate government expenditure of Myanmar is 37 percent of GDP and only 4 percent of it is sub-national government expenditure.

¹ Fiscal period before 2017-18 FY April to March and it has been changed to October to September period since 2018-18FY. 2018 fiscal interim had been introduced from April 2018 to end of September 2018 to bridge the two different fiscal period. Analysis on 2018 interim is intentionally omitted for comparing between full fiscal years.

² Unless the specific mention, actual data for 2012-13 and 2013-14, provisional actual data for 2014-15, revised estimated data for 2016-17 and budget estimate data for 2017-18 and 2018-19 are used.

³ Sub-national revenue here excludes only grant transfers from Union. Tax sharing and Constituency Development Fund and other miscellaneous small transfers before 2016-2017 are counted as actual receipts on these transfers are beyond the desk review.

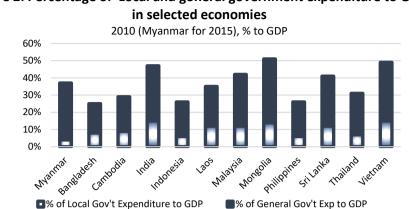


Figure 2: Percentage of Local and goneral government expenditure to GDP

Similarly, although the total sub-national revenue and expenditure is growing by size, the share of its composition in general government remains considerably unchanged especially the revenue generation of sub-national government (Figure 3). Composition of sub-national government revenue in general government revenue is projected at 5 percent, compared to 4 percent in 2012-2013, while the sub-national government expenditure is estimated at 10 percent of overall government expenditure, which was 6 percent in 2012-2013. In number, out of the general government revenue and expenditure estimated at 21 Trillion MMK and 27.6 Trillion MMK in 2018-2019 FY, revenue and expenditure under States and Regions budget are only 1.06 Trillion MMK and 2.86 Trillion MMK respectively. From 2012-2013 to 2018-2019, state and regional government expenditure has increased by about 230 percent while the subnational revenue growth rate is below than expenditure accumulated rate at 130 percent (Figure 4).

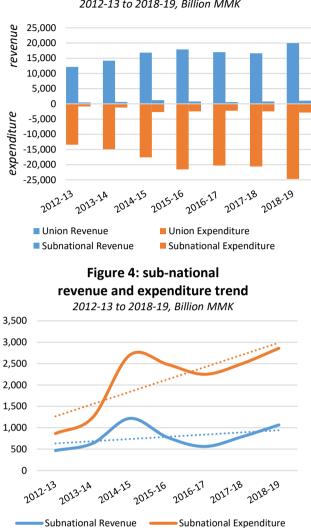
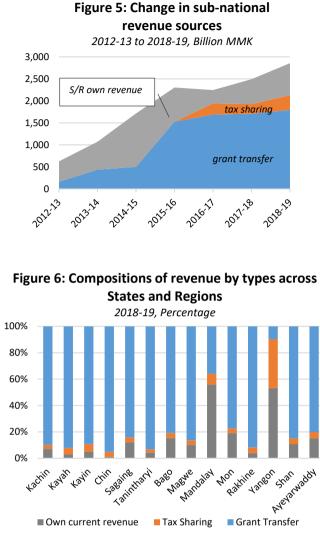


Figure 3: Union and Sub-national Budget 2012-13 to 2018-19, Billion MMK

Sub-national governments are relying the Union transfers.⁴ In 2018-2019 FY, Union's grant transfer and tax sharing, two biggest Union transfers, is projected to finance 63 percent and 12 percent respectively in sub-national government outlays. Own revenue, composing of own tax and non-tax collection, is estimated at 25 percent of government expenditure. However, the own revenue at sub-national governments is mostly concentrated only at Yangon and Mandalay (*Figure 6*). In Yangon and Mandalay, the two biggest economies in Myanmar, own revenue makes 53 percent and 56 percent of their respective expenditure comparing to average 9 percent in other States and Regions. The following sections will highlight the imbalance of expenditure and revenue assignment in Shan State.

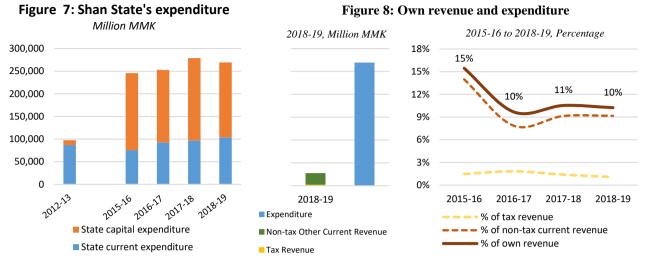
⁴ Miscellaneous transfers before 2016-17 FY and Constituency Development Transfers are purposely excluded for their small size to compare.



Shan State's Public Finance Situation

Shan State expenditure has increased by nearly 2 times between 2012-2013 and 2018-19 with the significant rise in investment capital expenditure (*Figure 7*).⁵ State expenditure is projected at 269 Billion MMK in 2018-19 for which only 27.6 Billion MMK will be financed from own source revenue, equivalent to 10 percent of total expenditure (*Figure 8*). Non-tax current revenue, mostly receipts from Municipal offices, accounts for 90 percent of own revenue while the remaining is State tax income. After a brief discussion on the imbalance of expenditure responsibilities and revenue mobilization, the following part will focus on the state own revenue, consequences of fiscal imbalances and policy recommendations on it.

⁵ Provisional actual for 2012-13, 2015-16 and 2016-17. Revised estimate for 2017-18 and Budget estimate for 2018-19.



Under its revenue assignment, Shan State is collection 8 types of taxes and miscellaneous collection from non-tax current revenue sources, ranging from renting of government assets, sales of business licenses to income from receipts on fines.⁶ In practice, the distinction between sub-national tax and non-tax revenue is blurry. Some of the taxes are more like the non-tax revenue for running particular business operations such as excise tax and fishery tax. As a result, like the expenditure side, current revenue sources is in align with the mandate allowed in constitution or not and/or difficult to understand how far sub-national governments have done raising own revenue within the assigned legal mandate.

	Table 2 : Sub-nation	ional own revenue
A. Sub-national	taxes	B. Sub-national non-tax revenue
Excise tax		• Receipts from selling goods and services
Land tax	General	 Income from rents and fees
Embankment tax	Administration	 Business licenses
 Mineral tax 	Department	 Monopoly licenses
Fishery tax	Fishery Department	 Renting government owned-properties
Forest tax	Forest Department	 Fines and penalties receipts
Property tax	Development Affairs	 Selling small office accessories
• Wheel tax	Organizations	 Other miscellaneous current revenue

The assignment between Union and Sub-national Governments is opaque, and the relevant changes on reviewing the assignments and on improving the formation of sub-national departments accordingly. For instance, incomes on custom duties, income taxes and commercial taxes has been allow for sub-national governments with the clause saying the right on collecting those revenue has to be accordingly with the (existing) Union Laws, in 2015 constitutional amendment. Likewise, the actual revenue generation also depend on whether a particular department (or part of its function) is budgeted under State or Regional Fund Account or Union Fund Account. Without placing the relevant revenue generating departments, here Customs Department and Internal Revenue Department within the local budget, it would be hard to take the steps forward on decentralization.

 Table 3 : Sub-national fiscal assignments without relevant decentralized administrative structure

Source of revenue	Relevant Departments	Place holder
- Excise tax*	General Administration	2008
	Department	Constitution

⁶ Capital and financial receipts are excluded for its nature of uncertainty and

- Insurance tax	Insurance Department **	
- Capital tax (if assume as income tax)	Internal Revenue Department **	
- Income tax	Internal Revenue Department **	
- Commercial tax	Internal Revenue Department **	
- Custom Duties	Internal Revenue Department **	2015
- Taxes on natural resources	Several Depts./SEEs **	Constitution
- Industrial taxes	Department of Industry **	Amendment
- Taxes on air transport	Department of Civil Aviation **	
- Taxes on private schools and trainings	Ministry of Education **	-
- Taxes on private hospitals and clinics	Ministry of Health and Sports **	

* Current excise tax collecting from General Administration Department under State/Regional Fund Account are sales of license on selling alcohol and related products. Excise tax denotes a fiscal levy which has a much broader base than just license fees. Under the Union Tax Law (2016), Internal Revenue Department, on behalf of the Union Government, collects 'special goods taxes' on alcohol and tobacco would appear to be 'excise revenues'.⁷

** Departments (and organizations/enterprises) under Union Government Fund Account.

Quantifying the taxation authority of the Union and Sub-national Government, this section will discuss on the overall Internal Revenue Department tax revenue and its receipts from Shan State. Internal Revenue Department (IRD) is the key revenue generation department in Myanmar and its tax receipts account for 80 percent of total Union tax revenue.⁸ According to Ministry of Planning and Finance, IRD will collect 6 Trillion MMK in 2018-19 which equivalent to around 6 percent of national output (*Figure 9*).⁹ Income tax and commercial tax are major IRD tax while the tax revenue from Specific Goods Tax becomes important tax source. Referring to 2018-19 forecast, tax amount of 2.3 Trillion MMK, 2.1 Trillion MMK and 1.4 Trillion MMK will be raised from these 3 types of taxes equaling to 38 percent, 35 percent and 23 percent of IRD tax revenue (*Figure 10*).

⁷ See "What is in the wallet? : Public Money in Myanmar's States and Regions", ldrim Valley et al. (2018), Source : <u>https://rimyanmar.org/</u>

⁸ Union of Myanmar's Citizen's Budget (2016-17, 2017-18 and 2018-19)

⁹ Union of Myanmar's Citizen's Budget (2018-19). Overall tax collection to GDP percentage is forecast at 7.14 percent.

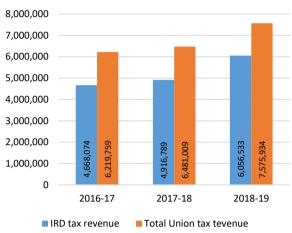
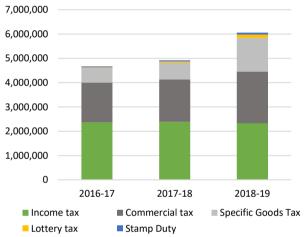


Figure 9 : IRD and Union Tax Collection 2016-17 to 2018-19. Million MMK

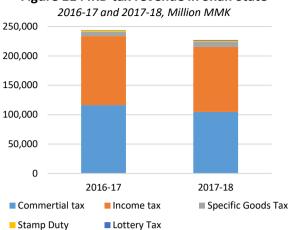


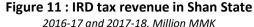
Figure 10 : IRD Tax Revenue by types 2016-17 to 2018-19, Million MMK



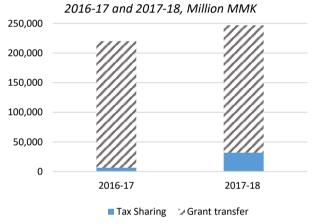
In 2016-17 and 2017-18, Shan State Internal Revenue Department of collected 243 Billion MMK and 227 Billion MMK from 5 different Union taxes in Shan State (*Figure 11*). This is equivalent to 96 percent and 81 percent of total State expenditure for individual year. Even the Specific Goods Tax, which is actually more like excise tax in States and Regions, is nearly 2 times higher than the local tax revenues. Due to the current fiscal arrangement; however, only the specific percentage of IRD tax collection has been sent back to origin of tax collection as Union transfer. Union tax sharing to Shan State government is expected to be growing with the improvement in overall economy and tax administration, and reaches 32 Billion MMK in 2017-18 equaling 14 percent of Union TRD tax collection in State. ¹⁰

 $^{^{10}}$ Until 2017-18, IRD shared specific percentage on different types of tax collection to tax origin. Since 2018-19, tax sharing is arranged with two methods: (a) specific percentage of tax income from private sector to tax origin, (b) tax sharing based on needs of States and Regions using a sharing formula with equally weighted 6 indicators.









Consequences of misbalancing assignment

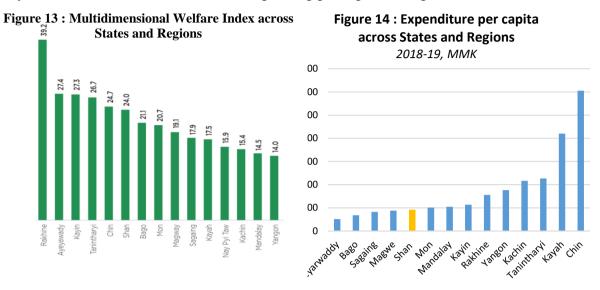
(1)Limited fiscal autonomy

As mentioned, likewise other States or Regions except Yangon and Mandalay, Shan State is heavily depending on the Union transfers and the fiscal authority is limited. The different between responsibilities and own resources point to large intergovernmental fiscal transfers. As sub-national government are relying on the fiscal transfers which is transferred and notified on annual basis, it makes States and Regions governments difficult to draw and implement the multi-year planning and development agenda as flow on biggest source of funding is insecure and unpredictable. This hinder the comprehensive and inclusive development programs and reforms which in turn makes weak revenue generation.

The understanding and administrative capacity on local autonomous taxes and non-tax revenues is also in question. Local government's exercise discretion over tax policy and reviewing tax performance are required to develop to less reply on the Union transfers. In recent years, several states and regions have passed their own taxation laws with the changes in tax base and rates. However, some difficulties remain. Abolishing of Union laws placed before 2008 constitution can be done only after relevant local laws are enacted in all states and regions to be substitute. Administrative system reform also required in place for full autonomy over local tax collection such as Municipal offices under sub-national government which is the solely department with fully decentralized authority.

(2)Fund limitations for development

As States and Regions governments have a higher propensity to spend out of transfers, it potentially leading to inefficient levels of public expenditure. Shan State is one of the least developed areas in Myanmar. Recent survey data from World Bank on public welfare across States and Regions shows Shan State involve in high disadvantaged areas (Figure 13).¹¹ Nonetheless, amount of expenditure available per person in Shan from State Fund Account is only 46,273 MMK in 2018-19, the least spending per capita amongst States.



Financial instability and budget constraints leads weak public services. Even though States and Regions governments in Myanmar are not responsible to provide education and health services, they are providing other fundamental public services such as urban management, infrastructure development. Shan State represents a quarter of total country land area and situates at the hilly area. According to the statistics from Department of Highways, State's road connection is the lengthiest amongst States and Regions at 6,039 miles in total which equivalent to 24 percent of the country transportation network under the Department.¹² Out of around six thousand miles length road network, more than 1000 miles are earth road and this number represent the half of Department of Highway's dry season road across the country. The number can even higher if lower quality rural roads under Department of Rural Roads Development and Department of Border Affairs are included.

(3) Challenges on benefits of decentralization

Since the government has limited financial resources to meet the local needs, the imbalance between revenue and expenditure assignment blurs the responsiveness of subnational government and downward accountability. The accountability of decentralized government is shaped by the extent of local decision-making authority. Not only political decentralization, sub-national government also requires appropriate level of financial and administrative authority to capitalize their advantages on knowing local issues and needs and improve response to citizens, especially in fundamental public services.

While improving the budget transparency and public participation in planning and budgeting process, sub-nation government are facing with increasing demands from citizens. It would not be able to take advantage from local knowledge and proximity to citizens without having enough financial and administrative capacity at the sub-national level. Without sufficient authority, sub-national governments are unlikely to be able to respond citizen's

¹¹ Multidimensional Welfare in Myanmar report surveyed 14 indicators under 6 major domains; (1) Education, Employment, (3) Health, (4) Water and sanitation, (5) Housing and (6) Assets. " Multidimensional Welfare in Myanmar", World Bank (2018) see at https://www.worldbank.org/en/country/myanmar/publication/multidimensional-welfare-in-myanmar

¹² Department of Highways responsible for construction of highways roads, major roads, and town to town connection roads. Department of Rural Roads Development and Department of Border Affairs responsible for rural roads. Urban roads are managed by Development Affairs Organizations.

demand; and as a result, citizens have less reason to participate in political and/or reforming process.

Policy considerations

(1) Drawing a clear dividing line on assignments

Making assignments clear between central and local government is the first fundamental step in designing intergovernmental fiscal relationships. A first priority for the government's implementation of the provisions for decentralization is to further specify expenditure assignments. An ambiguous and well defined institutional framework in the assignment of expenditure responsibilities among the different levels of government is prerequisite. Similarly, the sufficient fiscal autonomy with the appropriate level of revenue assignment is also equally important. Designing second pillar and third pillar of decentralization, revenue assignment and intergovernmental transfer, before setting the clear assignment on expenditure is putting the cart before the horse. Also, the reviewing and making changes on existing organization structure such as forming independent administrative units will be required to make Myanmar's decentralization process more devolution than deconcentration.

Secondly, clearing revenue assignments in important. Early stages of Myanmar decentralization process was focusing to increase the size of sub-national budgets through inter-governmental transfers, without consideration on local own revenue mandates. Even though 2015 Constitution Amendment provide the possible channels for increasing revenue assignments for the local government, it has no immediate impact on fiscal decentralization. Reviewing on current extent of revenue assignments, given space within 2008 constitution and its amendment and inclusive policy discussions would lead to considerable changes for the next wave of decentralization.

(2) Promoting local revenue generation

While the discussion and reviewing on expenditure and revenue assignments are being made, state and region governments have room to improve local revenue generation. Enacting and/or improving existing sub-national taxation laws, collecting the tax information, tax base by different types of taxes, promoting the formal economy and enlarging the tax base, reviewing on non-tax collection, revaluation on rent government assets are possible changes in the short period. Improvement in budget accounting practices and condition for individual departments to submit more detailed budget format would help to improve supervision on own revenue, especially on non-tax revenue. Systematic and detail budget accounting and extent tax data availability would also visible to see the area where and which departments have to improve its tax administration.

(3) Improving the transfer mechanism

Union transfers will remains as a major source of revenue for sub-national governments. Since 2015-16, greater emphasized has been given to implementing a more systematized approach for inter-government fiscal transfers. From deficit financing approach, now grant transfer mechanism is based on the medium term fiscal framework, total fiscal transfer pool, with the 6 different indicators for calculating transfer to each states and regions. For developing the fiscal transfer system some policy consideration should be done such as (i) reviewing whether current indicators are correctly represent the requirements and own fiscal strength of the states and regions (ii) implying different weighting for indictors (iii) considering on available resources per capita by states and regions and incorporating additional payments for areas with remote places (iv) updating the database used in the transfer formula to consistent with the changes in reality (v) reviewing on tax sharing which becomes a major source of transfers and (vi) developing intergovernmental fiscal communication.

(4) Improving government expenditure allocation

Within the given assignments, improving the effectiveness and efficiency of the expenditure would allow local governments to maximize their potentials. Governments have to make difficult choices about how to allocate scarce resources to achieve societal goals for economic growth and poverty alleviation and to balance between equity and effectiveness. Developing policy orientation with the measurable benchmark helps governments to achieve goals and to evaluate whether current expenditure patterns is align with the policy targets. Similarly, evidence based expenditure allocation, e.g. linking expenditure allocations to needs indicators of a particular townships will enhance the effectiveness of the spending and lessen the elite capture. Also, giving opportunities to citizens to discuss and participate in policy and budget formulation and to provide feedback channels will improve public participation, accountability and transparency in managing scare resources.

SHAN BUDGET BY ADMINISTRATIVE CLASSIFICATION														
				2014-	2015 (A)						2015-	2016 (PA)		
	Current Revenue	Current Expenditure	Capital Revenue	Capital Expenditure	Financial Revenue	Financial Expenditure	Total Revenue	Total Expenditure	Current Revenue	Current Expenditure	Capital Revenue	Capital Expenditure	Total Revenue	Total Expenditure
Regional Cabinet Office	17,472	12,876		53,851			17,472	66,726	29,877	12,984		43,690	29,877	56,674
Regional Parliament	1	315		81			1	396	2	687		65	2	752
Regional Supreme Court	1,264	20					1,264	20	370	57			370	57
Regional Attorney General Office	2	550		321			2	871	5	686		9	5	695
Regional Aduitor General Office	1	1,321		106			1	1,427	2	1,568		29	2	1,597
General Administration Dept	860	9,207		3,305			860	12,511	1,221	12,132		2,164	1,221	14,296
Bureau of Special Investigation	0	165		27			0	192	0	218	0	236	0	454
Prisons Dept							2723							-
Fire Services Department	40	2,244		13,167			40	15,411	99	2,498		2,296	99	4,794
Movie Industry	37	38					37	38					-	-
Department of Agriculture	40	3,410		360			40	3,770	62	4,516		349	62	4,865
Water Resource Utilisation Department	3	193		396			3	589	1	92		95	1	187
Department of Industrial Crops Development	16	343					16	343	2	215		8	2	223
Fishery Department	16	116		119			16	235	22	145		18	22	163
Livestock and veterinary Department	9	532		54			9	586	11	654		74	11	728
Department of Cooperatives	13	760		78			13	838	12	1,095		27	12	1,122
Department of Small Industries	2	30		17			2	47	4	83		138	4	220
Forestry Department	191	1,758		28			191	1,786	201	2,234		68	201	2,302
Enviromental Conservation Department							5. 	2.00	0	63		29	0	92
Salt Department							1. 	3993						
Salt and Minereal Enterprise	3	22					3	22	3	27			3	27
Department of Sport and Physical Education	105	409		1,475			105	1,885	96	771		786	96	1,557
Department of Electrical Distribution				9,114			2287	9,114	70	1		15,206	70	15,207
Planning Department	4	864		1,470			4	2,334	13	1,172		204	13	1,376
Central Statistical Organization							1.72	353						15
Budget Department	2,162	130		174	1,226	1,226	3,388	1,530	216	117		18	216	135
Myanmar Investment							5 - 53							-
Urban and Housing Development Department	56	250		3,470			56	3,720	56	407		114	56	521
Department of Roads	165	32,302		94,912			165	127,214	144	25,741		95,690	144	121,431
Department of Public Works	108,633	104,386		256			108,633	104,642		804			-	804
Cargo Handling Committee Office		12						12	728	7			2	7
DAOs	12,810	5,240	29	6,589			12,839	11,829	15,961	6,466	4	8,819	15,965	15,285
Grant Transfer	223,810						223,810		199,372				199,372	-
	367,716	177,494	29	189,368	1,226	1,226	368,970	368,087	247,823	75,442	4	170,130	247,827	245,571

SHAN BUDGET BY ADMINISTRATIVE CLASSIFICATION						
			2016-2017	7 (BE)		
	Current Revenue	Current Expenditure	Capital Revenue	Capital Expenditure	Total Revenue	Total Expenditure
Regional Cabinet Office	17,346	16,824		40,987	17,346	57,811
Regional Parliament		778		4,603		5,381
Regional Supreme Court	100	66			100	66
Regional Attorney General Office	1	748		686	1	1,435
Regional Aduitor General Office	1	1,725		447	1	2,173
General Administration Dept	764	13,492		8,780	764	22,271
Bureau of Special Investigation	0	272		221	0	493
Prisons Dept					-	1943
Fire Services Department	3	4,113		7,263	3	11,376
Movie Industry					-	- 1
Department of Agriculture	29	5,977		898	29	6,875
Water Resource Utilisation Department						1 <u>12</u> 11
Department of Industrial Crops Development						573
Fishery Department	12	188		165	12	354
Livestock and veterinary Department	8	736		245	8	981
Department of Cooperatives	8	1,223		332	8	1,555
Department of Small Industries	3	201		264	3	465
Forestry Department	145	2,694		265	145	2,960
Enviromental Conservation Department	1	112		567	1	679
Salt Department	3	28		23	3	51
Salt and Minereal Enterprise						
Department of Sport and Physical Education	93	898		1,420	93	2,318
Department of Electrical Distribution	40	5		16,080	40	16,085
Planning Department	1	1,625		542	1	2,167
Central Statistical Organization					×	-
Budget Department		177		172		349
Myanmar Investment					2	-
Urban and Housing Development Department	28	738		5,501	28	6,239
Department of Roads	140	35,718		57,309	140	93,026
Department of Public Works						3.72
Cargo Handling Committee Office		24			-	24
DAOs	14,569	6,727	0	7,842	14,569	14,569
Grant Transfer	216,408				216,408	-
	249,701	95,089	0	154,612	249,701	249,701

SHAN BUDGET BY ADMINISTRATIVE CLASSIFICATION						
			2017-201	8 (BE)		
	Current Revenue	Current Expenditure	Capital Revenue	Capital Expenditure	Total Revenue	Total Expenditure
Regional Cabinet Office	21,821	13,873		42,122	21,821	55,995
Regional Parliament	1	1,008		3,971	1	4,979
Regional Supreme Court	103	66			103	66
Regional Attorney General Office	1	793		535	1	1,328
Regional Aduitor General Office	1	2,062		422	1	2,484
General Administration Dept	1,122	14,096		8,393	1,122	22,489
Bureau of Special Investigation	0	265		185	0	450
Prisons Dept					-	-
Fire Services Department	5	4,550		6,836	-5	11,386
Movie Industry						1.00
Department of Agriculture	34	4,846		703	34	5,549
Water Resource Utilisation Department					12	1.0
Department of Industrial Crops Development					12	525
Fishery Department	12	187		128	12	315
Livestock and veterinary Department	19	950		189	19	1,139
Department of Cooperatives	8	1,261		241	8	1,502
Department of Small Industries	5	213		258	5	471
Forestry Department	145	3,373		253	145	3,626
Enviromental Conservation Department	0	126		318	0	443
Salt Department	4	29		13	4	42
Salt and Minereal Enterprise						
Department of Sport and Physical Education	93	1,316		1,669	93	2,985
Department of Electrical Distribution	52	107		17,464	52	17,571
Planning Department	1	1,536		528	1	2,064
Central Statistical Organization		153		170	-	323
Budget Department	45	201		572	45	773
Myanmar Investment					-	
Urban and Housing Development Department	80	710		6,828	80	7,538
Department of Roads	8	35,029		60,913	8	95,94:
Department of Public Works		1400 68764 D CANE			12	-
Cargo Handling Committee Office		17				17
DAOs	16,651	7,175		12,188	16,651	19,363
Grant Transfer	218,630				218,630	
	258,841	93,941	-	164,900	258,841	258,841

SHAN BUDGET BY ADMINISTRATIVE CLASSIFICATION												
			2018(6	months) (BE)					2018	2019 (BE)		
	Current Revenue	Current Expenditure	Capital Revenue	Capital Expenditure	Total Revenue	Total Expenditure	Current Revenue	Current Expenditure	Capital Revenue	Capital Expenditure	Total Revenue	Total Expenditure
Regional Cabinet Office	2,885	6,731		17,430	2,885	24,161	25,310	14,049		47,281	25,310	61,33
Regional Parliament	1	512		56	1	568	2	1,112		609	2	1,72
Regional Supreme Court	77	33			77	33	237	66		-	237	6
Regional Attorney General Office	0	450		3	0	453	1	1,039		547	1	1,58
Regional Aduitor General Office	0	965		96	0	1,061	1	2,237		500	1	2,73
General Administration Dept	752	7,274		359	752	7,634	1,524	17,159		3,000	1,524	20,15
Bureau of Special Investigation	0	151			0	151	0	371		199	0	57
Prisons Dept					2	-					525	-
Fire Services Department	3	2,573		217	3	2,790	7	5,738		4,853	7	10,59
Movie Industry						-						
Department of Agriculture	23	5,964		158	23	6,122	50	6,272		741	50	7,01
Water Resource Utilisation Department						-					1.79	
Department of Industrial Crops Development						-						(**)
Fishery Department	10	103		24	10	127	15	213		108	15	32
Livestock and veterinary Department	6	557		77	6	633	33	1,291		483	33	1,77
Department of Cooperatives	2	597		26	2	623	6	1,380		245	6	1,62
Department of Small Industries	2	139		65	2	204	6	258		229	6	48
Forestry Department	96	1,296		270	96	1,566	145	2,781		456	145	3,23
Enviromental Conservation Department	0	230		288	0	518	0	254		970	0	1,22
Salt Department	1	17			1	17	4	39		7	4	4
Salt and Minereal Enterprise												
Department of Sport and Physical Education	46	1,136		4,396	46	5,532	100	2,513		2,500	100	5,01
Department of Electrical Distribution	29	13		17,916	29	17,929	40	24		19,746	40	19,77
Planning Department	1	794			1	794	1	1,694		882	1	2,57
Central Statistical Organization				4	12	4	0	136		99	0	23
Budget Department		104		74		179	10	259		244	10	50
Myanmar Investment		64			-	64	72	79		366	72	44
Urban and Housing Development Department	42	327		545	42	872	92	823		3,899	92	4,72
Department of Roads		12,546		22,920		35,466	50	35,474		67,658	50	103,13
Department of Public Works						-						-
Cargo Handling Committee Office		9			12	9		20			1.046	2
DAOs	8,119	3,766		6,188	8,119	9,954	17,715	8,457		10,155	17,715	18,61
Grant Transfer	105,369			in Testering	105,369	-	224,091				224,091	12
	117,465	46,350		71,115	117,465	117,465	269,512	103,737	-	165,775	269,512	269,51

How Fiscal Decentralization is changing in Myanmar	?											re : Subnational Fun								
Figure : Changes in sub-natoional fund ac	count				1000	1	1				21	012-13 to 2018-19, Billio	on MMK							
	A	A	PA	RE	BE	BE	BE			3,500										
By size	1993		294349	6922	1970	1970	10100	-		3,000										
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19			2,500			1							
Subnational Revenue	467	635	1,219	778	562	787	1,065		128%	2,000										
Subnational Expenditure	864	1,241	2,702	2,484	2,250	2,495	2,859		231%	1,500										
By reve and exp	397	606	1,483	1,707	1,688	1,708	1,794			1000										
Dy leve and exp	551	000	1,403	41.00	1,000	1,100	1,1 94			500										
										0										
										201.2-1	13 2013-54	2014-15 2015-16	2016-17 2017	7-18 201.8-19						
											· Subra	at ional Revenue a Subnati	ional Espenditure							
Figure : Comparison on changes in UFA a	A CEA																			
Figure : Comparison on changes in OFA a	2012-13			2013-14			2014-15		2015-16		2016	17	2017-18		2018-19					
Union Revenue	12,155			14,204					2010-16		2016		16,605		19,946					
							16,831													
Union Expenditure	(13,406)	107		(14,910)	0.05		(17,613)	1000	(21,531)	770	(20,;		(20,594)		(24,724)	1005				
Subnational Revenue		467			635			1,219		778		562		787		1,065	4700			
Subnational Expenditure		(864)			(1,241)			(2,702)		(2,484)		(2,250)		(2,495)	-	(2,859)	1,793		_	
								10.000		10.071				17 64 5						
		12,622			14,839			18,050		18,650		17,541		17,392		21,011				
	-	(14,270)			(16,151)			(20,315)		(24,015)		(22,517)		(23,089)		(27,583)				
		10.000			344			10000				07/68		1000		122250				
Sub-national revenue %		4%			4%			7%		4%		3%		5%		5%				
Sub-national expenditure %		6%			8%			13%		10%		10%		11%		10%				
							Figure · C	omparison h	etween Union and Sub-na	ional Fund Are	ount									
							- Owner - C		2-13 to 2018-19, Billion MM							Figure : 0	Changes in su	b-national re	venue and expen	diture
	% of Local Gov'						5,000	2.011	18						3.500	-				
Myanmar	4%	33%	37%				0.000				-									
Bangladesh	8%	17%	25%				5,000				_				3,000					
Cambodia	9%	20%	29%				0,000 🔤 —				_				2,500		/	\frown	and the second s	/
India	15%	32%	47%				5,000				-								and the second second	
Indonesia	6%	20%	26%				0								2,000					
Laos	12%	23%	35%				5,000								1500		and the second			
Malaysia	12%	30%	42%				5,000										/ /	~		
Mongolia	14%	37%	51%				5,000								1,000	-	/			
Philippines	6%	20%	26%				5,000		and the second second	2 2 2 2 2					500					
Sri Lanka	12%	29%	41%				2012-13	2013-14	2014-15 2015-16 2016-1	2017-18	2018-19									
Thailand	7%	24%	31%													2012.12	3012-14		3016-17 2017	
Vietnam	15%	34%	49%																	
https://ourworldindata.org/government-spending							Union Revent	ae 😐 Union Exp	senditure 🛛 🗉 Subnational Revenue	Subnational Exp	penditure					_	 Subnational Rev 	venue	Subnational Expenditu	ra
Indestroal workand at a torge government - spending						his .				_0		0			-0	1 1				
										-T :	Figure : Loca	al and goneral govern	nment expendi	ture to GDP	1	-				
																	+ +			
						-				-										
								-									Figure : Loc		al government ex	
																			lected economie:	
				-	-	-		-							60%			2010 (Myar	mar for 2015), % to	GDP
and and another all and a filter of the second	0														40%		-		-	- 1
% of sub-national expenditure in aggregate expend	licure												-		40%					1000
			0011.15	0.045 45	0.040 /7	0.047 / 2	0040.75								30%					
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19								20%					
	13,406	14,910	17,61			20,594									0%	-				
	864	1,241	2,702			2,495				1						1 5	100 000	SP	1 1 1	P A
	14,270	16,151	20,31								19	Figure : Changing in :			3	1 AP 1	5 5	they want	the standing with the	100 - 30
	6%	8%	13:	% 10>	s 10%	11%	10%					2012-13 to	2018-19, Billion M	имк	×	9	10 185		S	
											3,000					0%	of Local Gov't Espe	nditure to GDP	💼 % of General Gov't Ex	op to GDP
Fiscal depedency and autonomy											2,500								253	
													_							
	231%										2,008	-	all and							
Expenditure growth rate (12-19)	128%	which may include	other transfers	except grant tra	nsfer						1,500									
Expenditure growth rate (12-19) Own revenue growth rate (12-19)				<u></u>								100								
											1,000	6 4								
Own revenue growth rate (12-19)				2015-16	2016-17	2017-18	2018-19				500						+			
	2012-13	2013-14	2014-15																	
Own revenue growth rate (12-19) Transfers to sub-national governments	2012-13	2013-14	2014-15																	
Own revenue growth rate (12-13) Transfers to sub-national governments Grant transfer	2012-13 160	2013-14 437	2014-15		1,688	1,708	1,794			-	0	WIRNA WIA**	2015.16 994	16.17 171.7.49	2016-10					
Own revenue growth rate (12-19) Transfers to sub-national governments Grant transfer Tax Sharing	160	437	498	3 1,529	1,688 251	1,708 217	1,794 337		121/ 25		0 2012-13	2013-14 2014-15		16-17 2017-18	2018-19					
Own revenue growth rate (12-13) Transfers to sub-national governments Grant transfer				3 1,529	1,688 251	1,708	1,794 337		12% 25	4	0 2012-13	2013-14 2014-15 Granttrander Tax:			2018-19					

Shan	PA 2015-16			PA 2016-17			RE 2017-18		BE 2018-19	1	-	-	-			-		Figure : Sh	han State	e's own rea	venue and	d expendit	ture
Tax Revenue	2015-16	211		2016-17 4,61	0		3,867			395		-	-			-				to 2018-19			
Non-tax Other Current Revenue	34,3			4,61	0		25,522		24.6		27,593	90:					300.000			8			
Expenditure		245,5	69	10,00	252,926		20,022	#####	24,0	269,5		, 30.										-	
Experiatore		240,0	103		202,326			*****		263,0	12		-				250,000	-		-			
	PA	PA	RE	BE	1								-				200,000						
	2015-16	2016-17	2017-18	2018-19									1			-	150,000						
Tax revenue				67 28	95																		
Non-tax - current revenue	34,3																200,000						
Expenditure	245,5									C	hart Title						50,000					_	
	2015-16	2016-17	2017-18	2018-19				300.0	30										-				
% of tax revenue		1%	2%	1%	1%			250.0									2015	5-16	2016-1	17	201.7-18		2018
% of non-tax current revenue	1	4%			1%													TaxRevenue	· Non-tax	Other Currenti	Revenue in	AREFI Ex	penditure
% of own revenue					1%			200,0	00								i						
								150,0	00				_										
Deficit	207,6	20 228,4	52 249,65	94 241,91	9			200.0															
% of deficit to GDP	4	7%. 4	.8% 4.	6% 3.9	1%																		
	2015-16	2016-17	2017-18	2018-19				90,0	30			143											
GDP	4,385,5	16 4,766,0	5,484,8	6,185,39	2							-							20 A	1000			
									Tax Reve	nue	Non-tax Other C	urrent	Expanditur	e .					Chi	art Title			
											Revenue					30	0,000						
	PA		PA	PA	RE	BE					2018-19						0,000			2	1.0		
	2012-13		2015-16	2016-17	2017-18	2018-19																	
State current expenditure	87,0		75,44													200	0,000						
State capital expenditure	10,2		170,1				1511%									750	0,000						
State total expenditure	97,3		245,5				177%																
																30	0,000	2					
								0	5		0		E.	0	1	9	0,000	-	_				
					100	12			Expen	diture com	position by	ministries		T	+								
Ministry of Construction	36,2				MoC	107,853				-							2012	13	33	15-16 X	116-17	2017-18	2018-1
Central Organizations	18,5	03 48,5			Central 0																		10101
Ministry of Home Affairs	23,2		052 31,3		MoHA	31,321					11				4			State current	t expenditur	re 📕 Stat	e capital expe	enditure	
Ministry of Electricity and Energy		24 19,3			MoEE	19,770						V			- Cred								
Development Affairs Organizations	8,4		155 18,6	12	DAOs	18,612									-								
Ministry of Agriculture, Livestock and Irrigation	9,4		305 11,2		MoALI	11,219		0						0									
Ministry of Lineble and Consta	0.0	0.0	500 5,0	10							11			TO									
ministry or meater and sports	2,5	13 2,3			MoHS	5,013									-								
Ministry of Health and Sports Ministry of Natural Resources and Environmenta	al C 3,0	74 1/	32 4,5	06	MoNRE	4,506		_							Y								
Minsitry of Natural Resources and Environmenta Ministry of Planning and Finance	al C 3,0 2,1	74 1,4 68 1,	32 4,51 591 3,71	06 58	MoNRE MoPF	4,506									Y								
Minsitry of Natural Resources and Environmenta	al C 3,0 2,1	74 1/	32 4,51 591 3,71	06	MoNRE	4,506		• 14	sc • G	nta l Ogania to	rs - NDHA	- 1	ADÉE		Y								
Minsitry of Natural Resources and Environmenta Ministry of Planning and Finance	al C 3,0 2,1	74 1,4 68 1,	32 4,51 591 3,71	06 58	MoNRE MoPF	4,506		· M			ers - MoHA # MoHS		ADEE ADMREC		Y								
Minsitry of Natural Resources and Environmenta Ministry of Planning and Finance	al C 3,0 2,1	74 1,4 68 1,	32 4,51 591 3,71	06 58	MoNRE MoPF	4,506			Os I M						Y								
Minsitry of Natural Resources and Environmenta Ministry of Planning and Finance	al C 3,0 2,1	74 1,4 68 1,	32 4,51 591 3,71	06 58	MoNRE MoPF	4,506		• D4	Os I M	6AU					Y								
Minsitry of Natural Resources and Environmenta Ministry of Planning and Finance	al C 3,0 2,1	74 1,4 68 1,	32 4,51 591 3,71	06 58	MoNRE MoPF	4,506		. M	Os I M	6AU					7								
Minsitry of Natural Resources and Environmenta Ministry of Planning and Finance	al C 3,0 2,1	74 1,4 68 1,	32 4,51 591 3,71	06 58	MoNRE MoPF	4,506		. M	Os I M	6AU				0	Y								
Ministry of Natural Resources and Environmenta Ministry of Planning and Finance Cargo Handling Office	10 3,0 2,1	74 1,' 68 1, 20	132 4,51 591 3,71	06	MoNRE MoPF	4,506		. M	Os I M	6AU	• Mers	- *		-0	Y								
Minsitry of Natural Resources and Environmenta Ministry of Planning and Finance Cargo Handling Office	ис <u>3</u> ,0 2,1 РА	74 1/ 68 1, 20 RE	132 4,51 591 3,71	06 58 20	MoNRE MoPF	4,506		. M	Os I M	6AU	• Mers			-0	Y								
Minsitry of Natural Resources and Environmenta Ministry of Planning and Finance Cargo Handling Office	AIC 3,0 2,1 PA 2015-16	74 1,4 68 1, 20 RE 2016-17	132 4,50 591 3,71 2017-18	06 58 20 E 2018-19	MoNRE MoPF	4,506		. M	Os I M	6AU	• Mers	- *		-0	90%								
Minsitry of Natural Resources and Environmenta Ministry of Planning and Finance Cargo Handling Office	PA 245,569	74 1,4 68 1, 20 BE 2016-17 252,926	132 4,50 591 3,71 591 3 591 3 591 3 591 5 591 5 59 591 5 591	06 58 20 20 20 20 20 20 20 20 20 20	MoNRE MoPF	4,506		. M	Os i M 1977 - Ca 300,000	6AU	• Mers	- *		-0									
Minsitry of Natural Resources and Environmenta Ministry of Planning and Finance Cargo Handling Office	AIC 3,0 2,1 PA 2015-16	74 1,4 68 1, 20 RE 2016-17	132 4,50 591 3,71 2017-18	06 58 20 E 2018-19	MoNRE MoPF	4,506		. M	Os i M IF i G	6AU	• Mers	- *		0									
Minsitry of Natural Resources and Environmenta Ministry of Planning and Finance Cargo Handling Office	PA 245,569	74 1,4 68 1, 20 BE 2016-17 252,926	132 4,50 591 3,71 591 3 591 3 591 3 591 5 591 5 59 591 5 591	06 58 20 20 20 20 20 20 20 20 20 20	MoNRE MoPF	4,506		. M	Os i M 1977 - Ca 300,000	6AU	• Mers	- *		0	90%								
Minsitry of Natural Resources and Environmenta Ministry of Planning and Finance Cargo Handling Office	PA 2015-16 245,563 #REF!	74 (7 68 (1, 20 RE 2016-17 252,926 #REF!	RE E 2017-18 #REF!	06 58 20 VE 2018-19 2018-19 2018-19 2018-19 2018-19 2018-19 2018-19	MoNRE MoPF	4,506		. M	Os i Mi IFF i Ca 300,000	6AU	• Mers	- *			90%								
Minstry of Panning and Finance Cargo Handling Office	PA 2015-16 245,563 #REF! 2,321	74 (1) 68 (1, 20 RE 2016-17 252,926 #REF1 6,501	RE E 2017-18 2017-18 2017-18 2017-18 31,054	06 58 20 20 20 8 20 8-19 269,512 #REF! 11,813	MoNRE MoPF	4,506		. M	Os • M IFF • C 300,000	6AU	• Mers	- *		0	90%								
Minstry of Phaning and Finance Cargo Handling Office	PA 2015-16 245,569 #REFI 2,321 199,372	74 1/ 68 1, 20 RE 2016-17 252,926 #REF1 6,501 213,718	RE 2017-18 2217-18 2017-18 29063 #REF! 31,854 215,038	06 58 200 12 2018-19 2000-100 2018-19 200-100 200-100 200-100 200-100 200-100 200-1000	MoNRE MoPF	4,506		. M	Os i Mi IFF i Ca 300,000	6AU	• Mers	- *		0	90%								
Minstry of Patrual Resources and Environmenta Ministry of Planning and Finance Cargo Handling Office	PA 2015-16 245,559 #REF! 2,321 199,372 822 822	74 (1/ 68 (1, 20) RE 2016-17 252,926 #REF1 6,501 213,718 87%	RE E 2017-18 275,083 #REF! 31,854 215,038 88%	06 58 200 2018-19 269,512 #REF! 11,813 224,091 88%	MoNRE MoPF	4,506		. M	0x + M HF - Ca 300,000 250,000 250,000 150,000 150,000 150,000	6AU	• Mers	- *			90%								
Minstry of Patrual Resources and Environmenta Ministry of Planning and Finance Cargo Handling Office	PA 2015-16 245,569 #REFI 2,321 199,372	PE 2016-17 205.926 #PEF1 6,501 213,718 87% 252,926	RE 2017-18 2217-18 2017-18 219,063 #REFI 31,854 215,038 88%, 279,083	06 58 200 12 2018-19 2000-100 2018-19 200-100 200-100 200-100 200-100 200-100 200-1000	MoNRE MoPF	4,506		. M	0x 1 M IF 0 00 300,000 250,000 150,000	6AU	• Mers	- *			90%								
Minsity of Natural Resources and Environmenta Minsity of Natural Resources and Environmenta Minsity of Planning and Finance Cargo Handling Office ransfers ransfers ransfers ransfers ransfers of the second	PA 2015-16 245,559 #REF! 2,321 199,372 822 822	74 (7, 10, 10, 10, 10, 10, 10, 10, 10, 10, 10	RE E 2017-18 279,083 #REF! 31,854 215,038 88%, 279,083 88%, 227,037	06 58 200 2018-19 269,512 #REF! 11,813 224,091 88%	MoNRE MoPF	4,506		. M	0x + M HF - Ca 300,000 250,000 250,000 150,000 150,000 150,000	6AU	• Mers	- *			90% 88% 86% 86% 82%								
Minstry of Patrual Resources and Environmenta Ministry of Planning and Finance Cargo Handling Office	PA 2015-16 245,559 #REF! 2,321 199,372 822 822	PE 2016-17 205.926 #PEF1 6,501 213,718 87% 252,926	RE 2017-18 2217-18 2017-18 219,063 #REFI 31,854 215,038 88%, 279,083	06 58 200 2018-19 269,512 #REF! 11,813 224,091 88%	MoNRE MoPF	4,506		. M	0x + M HF - Ca 300,000 250,000 250,000 150,000 150,000 150,000	6AU	• Mers	nart Title		2015-19	90%								
Minsity of Planing and Finance Cargo Handling Office arssfers ar Sharing RANT TRANSFER of transfers to expenditure otal Expenditure	PA 2015-16 245,559 #REF! 2,321 199,372 822 822	PE 2016-17 252,926 ₩REF1 6,501 213,718 87% 252,926 213,718 87% 252,926 243,982 243,982	RE E 2017-18 279,083 #REF! 41,544 215,038 48%, 279,083 227,087 88%, 279,083 227,037 81%	06 58 200 2018-19 269,512 #REF! 11,813 224,091 88%	MoNRE MoPF	4,506		. M	0x + M 147 • 02 300,000 250,000 250,000 150,000 300,000 300,000 	bAU rgo Handing	• MMR	nart Title	ADDREC		90% 88% 86% 84% 82%								
Ministry of Planning and Finance Cargo Handling Office	PA 2015-16 245,569 #REFI 2,321 193,372 245,569	74 (1, 68 (1, 20) RE 2016-17 252,926 #REF1 6,501 213,78 975; 252,926 243,982 965;	RE E E 2017-18 279,083 #REFI 31,854 279,083 289% 279,083 227,037 287,0	06 88 20 2016-19 263,512 263,512 11,813 224,031 224,031 224,031 2263,512	MoNRE MoPF	4,506		. M	0x + M 147 • 02 300,000 250,000 250,000 150,000 300,000 300,000 	bAU rgo Handing	- MAR	nart Title	ADAREC		90% 88% 86% 84% 82%					Chart Tit	le		
Ministry of Planing and Finance Cargo Handling Office	PA 2015-16 245,569 #PEF1 2,221 199,272 245,569 245,569 245,569	74 1.2 68 1, 20 20 2016-17 255,926 #REF1 6,501 213,718 87% 252,926 243,986 243,986 243,986	RE E 2017-18 2017-18 2017-18 2017-18 2017-18 279,083 #REF! 31,054 279,083 #REF! 31,054 88% 279,083 870,086% 279,083 270,085 270,095 270,005 270,095 270,000 270,00	06 88 200 2010-19 2010-19 2053,512 #REF1 11,813 88% 269,512 40,776	MoNRE MoPF	4,506		. M	0x + M 147 • 02 300,000 250,000 250,000 150,000 300,000 300,000 	bAU rgo Handing	• MMR	nart Title	ADAREC		90% 88% 86% 84% 82%		100%			Chart Tit	le		
Ministry of Planing and Finance Cargo Handling Office "ransfers f sax Sharing IRANT TRANSFER of an anti-state separative otal Expenditure otal Expenditure otal Expenditure otal Expenditure	PA 2015-16 245,569 #REFI * 245,569 245,569 245,569 245,569 245,569 245,569 245,569 245,569 245,569 288 288 288 288 288 288 288 288 288 28	74 1.2 68 1, 20 20 2016-17 255,926 #REF1 6,501 213,718 87% 252,926 243,986 243,986 243,986	RE E E 2017-18 279,083 #REFI 31,854 279,083 289% 279,083 227,037 287,0	06 88 20 2016-19 263,512 263,512 11,813 224,031 224,031 224,031 2263,512	MoNRE MoPF	4,506		. M	0x + M 147 • 02 300,000 250,000 250,000 150,000 300,000 300,000 	bAU rgo Handing	• MMR	nart Title	ADAREC		90% 88% 86% 84% 82%					Chart Tit	le		
Ministry of Planing and Finance Cargo Handling Office	PA 2015-16 245,569 #PEF1 2,231 199,372 245,569 245,569 245,569 28 245,569 28 384	74 (7, 74 (74 (7, 74 (74 (74 (74 (7, 74 (74 (7, 74 (74 (7, 74 (7, 74 (7, 74 (7, 74 (7, 74 (7)	RE E 2017-18 2017-18 2017-18 2017-18 279,083 #REF! 4 31,054 215,038 88% 279,083 88% 279,083 88% 217,037 88% 1000 IED taxes	06 88 200 2010-19 2010-19 2053,512 #REF1 11,813 88% 269,512 40,776	MoNRE MoPF	4,506		. M	0x + M 147 • 02 300,000 250,000 250,000 150,000 300,000 300,000 	bAU rgo Handing	• MMR	nart Title	ADAREC		90% 88% 86% 84% 82%					Chart Tit	le		
Ministry of Panning and Finance Cargo Handling Office Transfers as Sharing as Sharing as Sharing as Sharing cord taxes cord taxes mbankmet tax asolate tax interat interat tax interat tax interat interat tax interat int	PA 2015-16 245,569 #REFI * 245,569 245,569 245,569 245,569 245,569 245,569 245,569 245,569 245,569 288 288 288 288 288 288 288 288 288 28	74 (7, 74 (74 (7, 74 (74 (74 (74 (7, 74 (74 (7, 74 (74 (7, 74 (7, 74 (7, 74 (7, 74 (7, 74 (7)	RE E 2017-18 2017-18 2017-18 2017-18 2017-18 279,083 #REF! 31,054 279,083 #REF! 31,054 88% 279,083 870,086% 279,083 270,085 270,095 270,005 270,095 270,000 270,00	06 88 200 2010-19 2010-19 2053,512 #REF1 11,813 88% 269,512 40,776	MoNRE MoPF	4,506		. M	0x + M 147 • 02 300,000 250,000 250,000 150,000 300,000 300,000 	bAU rgo Handing	• MMR	nart Title	ADAREC		90% 88% 86% 84% 82%					Chart Tit	le		
Ministry of Planing and Finance Cargo Handling Office	eli (C 3.0,0) 2,1 2,1 2,1 2,1 2,1 2,1 2,1 2,1	74 (7, 74 (74 (7, 74 (74 (74 (74 (7, 74 (74 (7, 74 (74 (7, 74 (7, 74 (7, 74 (7, 74 (7, 74 (7)	RE E 2017-18 2017-18 2017-18 2017-18 279,083 #REF! 4 31,054 215,038 88% 279,083 88% 279,083 88% 217,037 88% 1000 IED taxes	06 88 200 2010-19 2010-19 2053,512 #REF1 11,813 88% 269,512 40,776	MoNRE MoPF	4,506		. M	0x + M 147 • 02 300,000 250,000 250,000 150,000 300,000 300,000 	bAU rgo Handing	• MMR	nart Title	ADAREC		90% 88% 86% 84% 82%					Chart Tit	le		
Ministry of Planning and Finance Cargo Handling Office Fransfers ax Sharing ax Sharing BRANT TRANSFER cot ransfers to expenditure coal taxes mbankment tax mosist tax and tax listerg tax corest tax corest tax corest tax	PA 2015-16 245,569 #PEF! 2,321 199,372 245,569 28 991 384 102 100	74 (7, 74 (74 (7, 74 (74 (74 (74 (7, 74 (74 (7, 74 (74 (7, 74 (7, 74 (7, 74 (7, 74 (7, 74 (7)	RE E 2017-18 2017-18 2017-18 2017-18 279,083 #REF! 4 31,054 215,038 88% 279,083 88% 279,083 88% 217,037 88% 1000 IED taxes	06 88 200 2010-19 2010-19 2053,512 #REF1 11,813 88% 269,512 40,776	MoNRE MoPF	4,506		. M	0x + M 147 • 02 300,000 250,000 250,000 150,000 300,000 300,000 	bAU rgo Handing	• MMR	nart Title	ADAREC		90% 88% 86% 84% 82%					Chart Tit	le		
Minsity of Natural Resources and Environmenta Minsity of Natural Resources and Environmenta Minsity of Planning and Finance Cargo Handling Office ransfers ransfers ransfers ransfers pool takes mbankment tax solet tax sole	el C 3.0.1 2.1 2.1 2.1 2.2 2.5 2.45,569 #REFI 2.321 199,372 2.45,5692.45,569 2.45,569 2.45,5692.45,5692.45,569 2.45,5692.45,5	74 (7, 74 (74 (7, 74 (74 (74 (74 (7, 74 (74 (7, 74 (74 (7, 74 (7, 74 (7, 74 (7, 74 (7, 74 (7)	RE E 2017-18 2017-18 2017-18 2017-18 279,083 #REF! 4 31,054 215,038 88% 279,083 88% 279,083 88% 217,037 88% 1000 IED taxes	06 88 200 2010-19 2010-19 2053,512 #REF1 11,813 88% 269,512 40,776	MoNRE MoPF	4,506		. M	0x + M 147 • 02 300,000 250,000 250,000 150,000 300,000 300,000 	bAU rgo Handing	• MMR	nart Title	ADAREC		90% 88% 86% 84% 82%		90% - 80% - 60% - 30% - 20% - 20% - 10% -						
Minsity of Natural Resources and Environmenta Minsity of Natural Resources and Environmenta Minsity of Planning and Finance Cargo Handling Office ransfers ransfers ransfers ransfers pool takes mbankment tax solet tax sole	IC 3.0.1 PA 2015-16 245,569 #PEF! 2.321 199,372 245,569 225 245,569 28 991 384 102 100 133 932	74 (7, 74 (74 (7, 74 (74 (74 (74 (7, 74 (74 (7, 74 (74 (7, 74 (7, 74 (7, 74 (7, 74 (7, 74 (7)	RE E 2017-18 2017-18 2017-18 2017-18 279,083 #REF! 4 31,054 215,038 88% 279,083 88% 279,083 88% 217,037 88% 1000 IED taxes	06 88 200 2010-19 2010-19 2053,512 #REF1 11,813 88% 269,512 40,776	MoNRE MoPF	4,506		. M	0x + M 147 • 02 300,000 250,000 250,000 150,000 300,000 300,000 	bAU rgo Handing	• MMR	nart Title	ADAREC		90% 88% 86% 84% 82%		90% - 80% - 60% - 30% - 20% - 20% - 10% -						
Ministry of Planing and Finance Cargo Handling Office	IC 3.0.1 PA 2015-16 245,569 #PEF! 2.321 199,372 245,569 225 245,569 28 991 384 102 100 133 932	74 (7, 74 (74 (7, 74 (74 (74 (74 (7, 74 (74 (7, 74 (74 (7, 74 (7, 74 (7, 74 (7, 74 (7, 74 (7)	RE E 2017-18 2017-18 2017-18 2017-18 279,083 #REF! 4 31,054 215,038 88% 279,083 88% 279,083 88% 217,037 88% 1000 IED taxes	06 88 200 2010-19 2010-19 2053,512 #REF1 11,813 88% 269,512 40,776	MoNRE MoPF	4,506		. M	0x + M 147 • 02 300,000 250,000 250,000 150,000 300,000 300,000 	bAU rgo Handing	• MMR	nart Title	ADAREC		90% 88% 86% 84% 82%		90% - 80% - 60% - 30% - 20% - 20% - 10% -						40.00
Ministry of Planning and Finance Cargo Handling Office	IC 3.0.1 PA 2015-16 245,569 #PEF! 2.321 199,372 245,569 225 245,569 28 991 384 102 100 133 932	74 (7, 74 (74 (7, 74 (74 (74 (74 (7, 74 (74 (7, 74 (74 (7, 74 (7, 74 (7, 74 (7, 74 (7, 74 (7)	RE E 2017-18 2017-18 2017-18 2017-18 279,083 #REF! 4 31,054 215,038 88% 279,083 88% 279,083 88% 215,038 215,038 215,056 215,056 215,056 21	06 88 200 2010-19 2010-19 2053,512 #REF1 11,813 88% 269,512 40,776	MoNRE MoPF	4,506		. M	0x + M 147 • 02 300,000 250,000 250,000 150,000 300,000 300,000 	bAU rgo Handing	• MMR	nart Title	ADAREC		90% 88% 86% 84% 82%		90% - 80% - 60% - 30% - 20% - 20% - 10% -						Server
Ministry of Planning and Finance Cargo Handling Office	L C 3.0.1 PA 2015-16 245,569 #REFI 2,321 199,372 827% 245,569 245,569 245,569 245,569 245,569 10 10 10 304 304 10 10 304 302 314	74 (7, 74 (74 (7, 74 (74 (74 (74 (7, 74 (74 (7, 74 (74 (7, 74 (7, 74 (7, 74 (7, 74 (7, 74 (7)	RE E 2017-18 279,083 #REF! 31,854 279,083 #REF! 31,854 279,083 88% 279,083 279,083 270,0370 270,0370 270,0370 270,	06 88 20 20 20 20 20 20 20 20 20 20 20 20 20	Cargo H	4,506 3,758 20			0x + M 147 • 02 300,000 250,000 250,000 150,000 300,000 300,000 	2015-16 Tax Sharing	- MARE	nart Title	ADAREC		90% 88% 86% 84% 82%		90% - 80% - 60% - 30% - 20% - 20% - 10% -		r save new	r' se put	under de		bu.
Ministry of Planning and Finance Cargo Handling Office	LIC 3.0.1 PA 2015-16 245,569 #FREF! 2.321 199,072 245,569 28 991 384 102 103 392 314 Kachin	74 14 68 1, 20 2016-17 252,926 #REF1 6,501 213,718 87% 252,926 243,982 243,985 243,985	RE E E 2017-18 279,083 #REF! 41,51 37,71 41,52 4	06 88 200 2010-13 263,512 #REF1 11,813 224,915 88% 263,512 40,775 51,504	Cargo H	4,506 3,758 20	Mague		0x + M 147 • 02 300,000 250,000 250,000 150,000 300,000 300,000 	2015-16 Tax Sharing	- MARE	nart Title	2017-18 — %of trace	ers to expendit	90% 88% 86% 84% 82%		90% - 80% - 60% - 30% - 20% - 20% - 10% -		r save new		under de		bu.
Ministry of Planning and Finance Cargo Handling Office	PA 2015-16 245,569 #REFI 2,321 199,372 245,56924,569 245,569 245,569 245,569 245,56924,569 245,569 245,569 245,569 245,56924,569 245,569 245,569 245,56924,569 245,569 245,56924,569 245,569 245,56924,569 245,569 245,56924,	74 14 74 14 76 80 1, 20 80 80 80 80 80 70 80 70 80 70 80 70 80 70 80 70 80 70 80 70 80 70 80 80 80 80 80 80 80 80 80 8	RE E E 2017-18 279,083 #REFI # 215,038 #REFI # 215,038 #REFI # 215,038 #REFI # 215,038 88% 279,083 227,0,037 217,081 227,037 217,081 227,037 217,081 227,037 217,081 227	DE 88 200 2010-13 229,512 #REF1 11,813 224,9512 88% 269,512 40,775 51,504	gaing Tan 25,132	nthar Bago 7,766 24,451	17,322	Mandalay [73,194	Ci. , M MF Ci. 30,000 30,00	2015-16 Tax Sharing Bakknine 1 5,428	Skorts Cr Starts Cr Starts Cr Starts Starts	shan 28,08	2017-18 — %of trans 2023,663	ers to expendit	90% 88% 86% 84% 82%		90% - 80% - 60% - 30% - 20% - 20% - 10% -		r save new	r' se put	under de		bu.
Minstry of Planning and Finance Cargo Handling Office	PA 2015-16 245,569 #REF1 233 245,569 245,569 245,569 245,569 245,569 245,569 245,569 245,569 100 103 304 28 991 304 102 10 103 103 102 105 105 105 105 105 105 105 105 105 105	74 1,2 68 1, 20 RE 2016-17 252,926 #REF1 253,926 243,982 9672 9672 5752 243,982 9672 9672 5752 243,982 9672 9672 575 575	RE 191 3,7,7 RE 2017-18 2017	06 88 200 2010-15 205-15	gaing Tan 28,132 (1	nthar Bago 7766 24,361	17,322	Mandalay 175,194	Ci , M H Ca 20,000 20,000 150,000 20,00000000	2015-16 Zo15-16 Rakhine 1 6,428	Abels CP ZIG-1) GRAVITE Yangon 344,022 233,012	Shan 28,008 11,813	2017-18 	ers to expendit	90% 88% 86% 84% 82%		90% - 80% - 60% - 30% - 20% - 20% - 10% -		r save new	r' se put	under de		bu.
Minstry of Planning and Finance Cargo Handling Office	PA 2015-16 245,569 #REFI 2,321 199,372 245,56924,569 245,569 245,569 245,569 245,56924,569 245,569 245,569 245,569 245,56924,569 245,569 245,569 245,56924,569 245,569 245,56924,569 245,569 245,56924,569 245,569 245,56924,	74 14 74 14 76 80 1, 20 80 80 80 80 80 70 80 70 80 70 80 70 80 70 80 70 80 70 80 70 80 70 80 80 80 80 80 80 80 80 80 8	RE E E 2017-18 279,083 #REFI # 215,038 #REFI # 215,038 #REFI # 215,038 #REFI # 215,038 88% 279,083 227,0,037 217,081 227,037 217,081 227,037 217,081 227,037 217,081 227	06 88 200 2010-15 205-15	gaing Tan 28,132 (1	nthar Bago 7,766 24,451	17,322	Mandalay [73,194	Ci. , M MF Ci. 30,000 30,00	2015-16 Tax Sharing Bakknine 1 5,428	Skorts Cr Starts Cr Starts Cr Starts Starts	shan 28,08	2017-18 — %of trans 2023,663	ers to expendit	90% 88% 86% 84% 82%		90% - 80% - 60% - 30% - 20% - 20% - 10% -		r save new	r' se put	under de		bu.
Ministry of Planning and Finance Cargo Handling Office	PA 2015-16 245,569 #REF1 233 245,569 245,569 245,569 245,569 245,569 245,569 245,569 245,569 100 103 304 102 100 103 103 104 103 105 105 105 105 105 105 105 105 105 105	74 1,2 68 1, 20 RE 2016-17 252,926 #REF1 253,926 243,982 965; 243,982 965; 543,94 1,801 2,832 54,934	RE 191 3,7,7 RE 2017-18 2017	06 88 20 20 20 2016-19 228,9512 49,756 51,504 40,776 51,504 40,776 51,504 5,565 137,059 1	gaing Tan 82,182 (82,369 14:	nthar Bago 7768 24,361 789 3 6,444 7754 131,928	17,322 5,606 147,080	Mandalay 175,194 214,314	Ci , M H Ca 30,000 - 26,000 - 30,000 - 30,0000 - 30,0000 - 30,0000	2015-16 Zo15-16 Rakhine 1 6,428 148,580	• MARK	shan 28,108 11,813 224,091	2017-18 2017-18 Agegarwadd 23,689 7,104 125,204	ers to expendit	90% 88% 86% 84% 82%		90% - 80% - 60% - 30% - 20% - 20% - 10% -		r save new	r' se put	under de		bu
Ministry of Planning and Finance Cargo Handling Office Transfers Tansfers T	PA 2015-16 245,569 #REFI 2,321 199,372 245,56924,569 245,569 245,569 245,56924,569 245,569 245,569 245,569 245,56924,569 245,569 245,569 245,569 245,56924,569 245,569 245,569 245,56924,569 245,569 245,56924,569 245,569 245,56924,569 245,569 245,56924,569 245,56924,569 245,56924,569 245,569 245,56924,569 245,56924,569 245,569 245,56924,569 245,56924,569 245,56924,569 245,56924,569 245,56924,569 245,56924,569 245,56924,569 245,56924,569 245,56924,569 245,56924,569 245,56924,569 245,56924,569 245,56924,569 245,56924,569 245,56924,569 245,56924,569 245,569245	74 1,4 74 1,4 88 1,20 2016-17 252,926 #REF1 6,501 213,718 875,2 243,982 965, 965, 965, 8,324 59,567	RE E E 2017-18 279,083 #REFI 3,77 3,1854 279,083 #REFI 31,854 279,083 #REFI 1 31,854 279,083 285,279,285,279,285,279,285,279,285,279,285,279,285,279,279,275,279,275,279,275,279,275,279,275,279,275,275,279,275,275,275,275,275,275,275,275,275,275	66 88 200 2016-19 263,512 49,512 49,512 49,512 40,776 51,504 40,776 51,504 40,776 51,504 40,776 51,504 40,776 51,504 40,776 51,504 40,776 51,504 40,776 51,504 40,776 51,504	gaing Tan 8,163 8,163 22,369 14 16,665 15	nthar Bago 20 756 24,451 933758 24,451 933 6,446 7,543 163,028	17,322 5,606 147,080 170,009	Mandalay 173,194 25,912 14,914 320,020	Ci. , M M7 , Ci 300,000 – 20,000	2015-16 2215-16 Tax Sharing 6,428 6,889 148,580 161,898	• MARK	Shan 28,08	Averace 2017-18 — %of trans 23,683 7,104 125,978	ers to expendit	90% 88% 86% 84% 82%		90% - 80% - 60% - 30% - 20% - 20% - 10% -		r save new	r' se put	under de		ber
Minsity of Natural Resources and Environmenta Minsity of Natural Resources and Environmenta Minsity of Planning and Finance Cargo Handling Office ransfers RANT TRANSFER of transfers to expenditure of transfers to expenditure	PA 2015-16 245,569 #REF1 233 245,569 245,569 245,569 245,569 245,569 245,569 245,569 245,569 100 103 304 102 100 103 8032 314 102 105 105 105 105 105 105 105 105 105 105	74 1,2 68 1, 20 RE 2016-17 252,926 #REF1 253,926 243,982 965; 243,982 965; 543,94 1,801 2,832 54,934	RE 191 3,7,7 RE 2017-18 2017	06 88 20 20 20 2016-19 228,9512 49,756 51,504 40,776 51,504 40,776 51,504 5,565 137,059 1	gaing Tan 82,182 (82,369 14:	nthar Bago 7768 24,361 789 3 6,444 7754 131,928	17,322 5,606 147,080 170,009 4 10%	Mandalay 173,194 214,314 320,020 568	Co. M. M. M. Co. M. M. Co. M.	2015-16 2015-16 2015-16 30 Sharing Rakhine ¹ 6,428 6,889 146,580 161,580	• MARK	shan 28,108 11,813 224,091	2017-18 2017-18 Agegarwadd 23,689 7,104 125,204	ers to expendit	90% 88% 86% 84% 82%		90% - 80% - 60% - 30% - 20% - 20% - 10% -		r save new	r' se put	under de		bu.

	9%			Chart Title								
Excise tax	991									-	-	
Property tax	932											
Land tax	384											
Wheel tax	314											
	133				14 - 14 - 14 - 14 - 14 - 14 - 14 - 14 -							
Forest tax	133											
Mineral tax											_	
Embankment tax	28			1.00								
Fishery tax	10		 Bodse tax 	 Property tax 	 Land tax 							
			- Wheel tax	 Forest tax 	 Mineraltax 							
	Billion MMK		Embankment tax									
IRD Tax collection	480		 Embanymene tak 	 History Lac. 								
GDP (2016-17)	81,128									100	a di sama di s	
	124						Chart Title			Ch	hart Title	
						8,000,000			7.000.000			
						7.000.000			6,000,000			100 miles
	2016-17	2017-18	2018-19									
Income tax	2,370,435	2,382,000	2,324,816	38%		6,000,000			5,000,000		Concession of the local division of the loca	1 A A
Commercial tax	1,629,930	1,752,443	2,122,839	35%	6	5,000,000	and the second se		4,000,000		the second se	
Specific Goods Tax	600,000	687,300	1,391,459	23%		4,000,000			3000.000		1	
Lottery tax	30,000	47,356	142,782			3,000,000						
Stamp Duty	37,710	47,689	74,637			2,000,000			2,000,000			
IRD tax revenue	4,668,074	4,916,789	6,056,533			1.000,000			1,000,000		-	
Total Union tax tevenue	6,219,759	6,481,009	7,575,934			1						
Total onion tax tevende	75%					2016-17	2017-18	2018-19		2016-17	2017-18	2018-19
	1974	10/4	00%						1	and the second se		Lottery tax Stamp Duty
	Astual collection	Actual collection				a IRD tax	nevenue: 🗯 Total Union tax te	Vinue	Income tax	Commercial tax III :	specific Goods Tax	upitiery tak
	2016-17	2017-18										
Commertial tax	116,179	104,632										
Income tax	117,636	110,483									-	10 01
Course Course do Taxa			0.00F	1071/								
	7,364	8,586	2,895	197%			Chart Title				Chart Title	
Specific Goods Tax Stamp Duty	7,364 2,277	8,586 2,136	2,895	197%		370,000	Chart Title		250,000	9	Chart Title	
Stamp Duty Lottery Tax	7,364 2,277 526	8,586 2,136 1,201	2,895	197%		300,000	Chart Title				Chart Title	
Stamp Duty	7,364 2,277 526 243,982	8,586 2,136 1,201 227,037	2,895	197%		300,000	Chart Title		250,000		Chart Title	
Stamp Duty Lottery Tax	7,364 2,277 526 243,982 6,219,759	8,586 2,136 1,201 227,037 6,481,009		197%		250,000	Chart Title		200,000		Chart Title	
Stamp Duty Lottery Tax	7,364 2,277 526 243,982	8,586 2,136 1,201 227,037 6,481,009		197%		250,000	Chart Title	_			Chart Title	
Stamp Duty Lottery Tax	7,364 2,277 526 243,982 6,219,759	8,586 2,136 1,201 227,037 6,481,009		197%		250,000	Chart Title	-	200,000		Chart Title	
Stamp Duty Lottery Tax	7,364 2,277 526 243,982 6,219,759	8,586 2,136 1,201 227,037 6,481,009		197%		250,000	Chart Title	-	200,000		Chart Title	
Stamp Duty Lottery Tax	7,364 2,277 526 243,982 6,219,759	8,586 2,136 1,201 227,037 6,481,009		197%		250,000	Chart Title		20,000		Chart Title	
Stamp Duty Lottery Tax	7,364 2,277 526 243,982 6,219,759	8,586 2,136 1,201 227,037 6,481,009		197%		250,000	Chart Title		200,000		Chart Title	
Stamp Duty Lottery Tax	7,364 2,277 526 243,982 6,219,759	8,586 2,136 1,201 227,037 6,481,009 4%		197%		250,000	Chart Title		20,000		Chart Title	
Stamp Duty Lottery Tax	7,364 2,277 526 243,982 6,219,759	8,586 2,136 1,201 227,037 6,481,009		197%		250,000		2017-18	20,000	2016-17	Chart Title	2017-18
Stamp Duty Lotren Tax IRD Tax Collection	2016-17	8,586 2,136 1,201 227,037 6,481,009 4% 2017-18				20,000 20,000 30,000 30,000 30,000 30,000 20,00000000	17.		20,000	2016-17		
Stamp Duty Lottery Tax IRD Tax Collection	7,364 2,277 526 243,392 6,213,759 4% 2016-17 6,501	8,586 2,136 1,201 227,037 6,481,009 4% 2017-18 31,854				20,000 20,000 30,000 30,000 30,000 30,000 20,00000000	17.	2017-18 3 Samp Duty = Lottery Tax	20,000	2016-17	ing Gant transf	
Stamp Duty Lotren Tax IRD Tax Collection	2016-17	8,586 2,136 1,201 227,037 6,481,009 4% 2017-18				20,000 20,000 30,000 30,000 30,000 30,000 20,00000000	17.		20,000	2016-17		
Stamp Duty Lottery Tax IRD Tax Collection Tax Sharing Grant transfer	7,364 2.277 505 243,382 6,213,759 472 2016-17 5,501 213,718	8,586 2,136 1,201 227,037 6,481,009 4% 2017-18 31,854				20,000 20,000 30,000 30,000 30,000 30,000 20,00000000	17.		20,000	2016-17		
Stamp Duty Lottery Tax IRD Tax Collection	7,364 2,277 526 243,392 6,213,759 4% 2016-17 6,501	8,586 2,136 1,201 227,037 6,481,009 4% 2017-18 31,854				20,000 20,000 30,000 30,000 30,000 30,000 20,00000000	17.		20,000	2016-17		

	23/.		
Shan	6,039	101	16.72
Bago	1,459	94	64.43
Chin	1,317	72	54.67
Magwe	2,187	65	29.75
Ayeyarwaddy	1,771	62	34.89
Kachin	2,384	48	20.13
Tanintharyi	983	44	44.99
Sagaing	2,981	41	13.75
Rakhine	1,160	40	34.48
Kayin	978	35	35.84
Mandalay	1,526	33	21.32
Yangon	675	32	47.41
Mon	713	21	29.59
Kayah	552	12	22.43
	1		

	-			1		-		15	199
How Fiscal Gap									
50 ⁻	2014/15 (A)	2015/16 (PA)	2016/17 (PA)	2017/18 (BE)	2017/18 (RE)	2018 (BE)	2018/19 (BE)		
Tax Revenue	3,085.8	3,610.9	4,618.0	3,769.0	3,866.7	1,427.9	2,895.1		
Non-tax - Other Current Receipts	127,797.1	34,338.3	19,855.8	30,897.1	25,521.6	8,490.3	24,698.1		Рор
Capital Revenue	28.8	-	25.7	5		-	-		6,188,689.0
Financial Revenue	1,225.7								
Total Own Revenue	132,137.5	37,949.2	24,499.4	34,666.1	29,388.4	9,918.1	27,593.2		
Total Expenditure	368,081.0	245,569.1	252,925.6	258,840.7	279,082.8	117,452.1	269,511.7		
	2014/15 (A)	2015/16 (PA)	2016/17 (PA)	2017/18 (BE)	2017/18 (RE)	2018 (BE)	2018/19 (BE)		
Tax Revenue	498.6	583.5	746.2	609.0	624.8	230.7	467.8		
Non-tax - Other Current Receipts	20,650.1	5,548.6	3,208.4	4,992.5	4,123.9	1,371.9	3,990.8		
Capital Revenue	4.7		4.1		1.0				
Financial Revenue	198.1	,	S.23	45	8.23	10	12		
Total Own Revenue	21,351.4	6,132.0	3,958.7	5,601.5	4,748.7	1,602.6	4,458.6		
Total Expenditure	59,476.4	39,680.3	40,869.0	<mark>41</mark> ,824.8	45,095.6	18,978.5	43,549.1		



	THE MARTINE RANK MARKET FAMILY
Kachin	1829849
Kayan	310213
Kayin	1593053
Chin	508359
Sagaing	5491170
Tanintharyi	1459953
Bago	4918821
Magwe	3941239
Mandalay	6389391
Mon	2011427
Rakhine	3300039
Yangon	7936637
Shan	6188689
Ayeyarwaddy	6271070
NayPyiTaw	1238038
	53387948