



KAYIN STATE CITIZEN'S BUDGET

2017-2018





FOREWORD

Since 2016, we, as the Kayin State Government, have taken steps toward crafting a more equitable and effective budget. Government budgets, particularly at the sub-national level, are central to social and economic development, and in order to be effective, require strong public financial management. Fiscal transparency, mechanisms of accountability, and participation from you, the people, are important elements of public financial management, and our desire to strengthen these became the impetus for Kayin State's first Citizen's Budget.

This first publication of the Kayin State's Citizen's Budget constitutes a significant step forward in our collective efforts to increase transparency and accountability and encourage civic participation in public financial management. By sharing important budget information with our constituents in a straight-forward manner, this document aims to increase public understanding of technical concepts, therefore informing and equipping citizens to engage meaningfully with the budget process. This publication thus includes an overview of the state government's revenue, budget, and a breakdown of the budget process.

Through our shared efforts, we hope to create a prosperous cycle in which our state government efficiently and effectively provides services according to the expressed inputs and needs of our engaged constituents. The resulting alignment between public resources and public needs will ultimately lead to greater growth and the development of Kayin State and its people. The Kayin State Government remains committed to the journey toward strengthened public financial management, of which this year's Citizen's Budget is just the beginning, and we look forward to growing together, year after year, in creating an annual government budget that is truly for the people.

Nan Khin Htwe Myint
Kayin State Chief Minister

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Due to rounding, numbers presented throughout this document may not add up precisely to the totals provided and percentages may not precisely reflect the absolute figures.

LIST OF IMPORTANT TERMS

ACCOUNTABILITY (FINANCE)

Accountability is a function of a relationship between two parties whereby one party confers a power on the other subject to a condition that the party receiving the power must account as specified for its possession and use.

ACCOUNTABILITY (PUBLIC)

The obligations of persons or entities, including public enterprises and corporations, entrusted with public resources to be answerable for the fiscal, managerial, and program responsibilities that have been conferred on the manager, and to report to those that have conferred those responsibilities.

ANNUAL BUDGET

An approved budget for one year. An annual budget outlines both the income and expenditures that are expected to be received and paid over the coming year. It does not include published forward estimates or projections for periods beyond the budget period.

BUDGET

A comprehensive statement of government financial plans including expenditures, revenue, deficit or surplus, and debt. The budget is the government's main economic policy document, indicating how the government plans to use public financial resources to meet policy goals. Document(s) that include the plan of the future financial activities of the government or a governmental organization. The budget is generally prepared annually, and comprises a statement of the government's proposed expenditure, revenue, borrowing and other financial transactions in the following year

and, in many countries, for two or three further years.

BUDGET CYCLE

All of the major events or stages in making decisions about the budget, and implementing and assessing those decisions. It usually has four stages: formulation, approval, execution, and audit.

BUDGET ESTIMATE (BE)

Estimate cost of activities before the start of the fiscal year. Estimates of government spending on various sectors during the year, together with an estimate of the income in the form of tax revenue. These estimates contain an estimate of fiscal deficit and the revenue deficit of the year.

BUDGETING

The process by which the government, or a governmental organization, plans for its future expenditures, revenue, borrowing, and other financial activities.

CURRENT EXPENDITURE

General government expenditure for small expenses such as salary payments, pension funds, employee benefit calculations, treasury bond, and money raised to pay tickets on domestic and foreign debt interest paid on savings.

CAPITAL EXPENDITURE

Investments in assets that will last for more than a year, such as vehicles; repair and maintenance expenses for buildings and roads, with the exception of military expenses.

EXPENDITURE

How government resources are distributed among citizens.

GRANTS

A grant is a voluntary current or capital transfer between government units, or between multi-national organizations and a national government. In addition, a voluntary transfer to a private organization or person is also called a grant. Grants are treated as expenditure by the granting institution and revenue by the recipient institution.

GROSS DOMESTIC PRODUCT (GDP)

The total value of final goods and services produced in a country during a single year. Economic growth is measured by the change in GDP from year to year.

PUBLIC FINANCIAL MANAGEMENT (PFM)

PFM is the system by which financial resources are planned, directed, and controlled to enable and influence the efficient and effective delivery of public service goals.

REVENUE

Funds collected from the public that arise from the government's exercise of its sovereign or governmental powers. Revenue come from various sources, including individual and corporate income taxes, excise taxes, customs duties, estate and gift taxes, fees and fines, contributions for social insurance programs, and miscellaneous receipts (such as earnings of the government reserve system, donations, and bequests).

REVENUE ESTIMATE (RE)

An estimate of the revenue available to budget for the next year or next several

years. Preparing an estimate of revenue is essential at the beginning of budget formulation. This estimate usually needs to be updated several times during the budget cycle.

TRANSPARENCY (FISCAL)

A policy of providing information to the public about the functions and organization of the government, its economic and fiscal policy goals and objectives, its financial forecasts and public sector accounts. It involves ready access to reliable, comprehensive, timely, understandable, and internationally comparable information on government activities—including those activities undertaken outside the government sector—so that the electorate, legislature, and financial markets can accurately assess the government's present and future financial position.



1

INTRODUCTION

1.1 CITIZEN'S BUDGET: TO EQUIP AND EMPOWER

Budgets lay at the heart of development as the most powerful mechanism by which a government works to meet the needs of its people. As the Kayin State Government, we are committed to bettering the lives of our citizens, and effective and efficient budgeting and planning are fundamental to implementing our initiatives to boost economic growth, increase employment, and reduce poverty. To maximize such a tool requires strong public financial management, the most critical ingredients of which include fiscal transparency, methods of public accountability, and avenues for inclusive civic participation. Presenting our budget to our constituents in a way that makes sense is central to each of these elements, and thus it is our hope that through the document you now hold in your hands, we will achieve growth in all three.

Fiscal transparency refers to the clear and comprehensive disclosure of how public resources are collected, managed, and spent, and is a key component of strong democratic governance. A Citizen's Budget facilitates fiscal transparency in a significant way, its fundamental feature being that it is strategically designed to be accessed and understood by as many people as possible. The following pages thus convey key complex and technical budget information such as the status of Kayin State's economy, state expenditure by sector, and budget estimates for key government ministries and departments in an easy-to-understand manner, in

order to imbue the public with a deeper understanding of how public funds are managed.

This publication further serves as a powerful mechanism of public accountability, providing citizens with insight into how we, as your government, intend to use public funds, along with practical avenues through which one can reach those responsible for making such decisions and implementing policies. In this volume, you will find the contact information for the Kayin State Budget Department, and we hope to hear from you.

A better-informed citizenry with access to channels of communication to key decision-makers and policy-implementers is just one half of the reciprocal relationship we hope to foster. As for the other, as your state government, we are committed to creating an environment that is open and receptive to your input and involvement, creating a strong social contract that is both receptive and responsive. We encourage you to become involved in the decisions that directly affect your lives.

Ultimately, it is our hope that through the annual publication of this document, you, the people, will become better equipped and empowered to participate in a more equitable and inclusive budgeting and planning process that will better serve you and your needs.

1.2 WHAT IS THE KAYIN STATE GOVERNMENT RESPONSIBLE FOR?



The 2008 Constitution provides the basic parameters that guide the decentralization of responsibilities to the state and region level. Specifically, Schedule Two of the Constitution lists the legislative and administrative responsibilities of the state and region governments that in some instances, overlap, and in others, depart from those of the Union government, as outlined in Schedule One. Such responsibilities that are constitutionally assigned to states and regions under Schedule Two are thus covered by state and region budgets.

For example, responsibilities related to the management of municipalities and its services are held by the Kayin State Government, while those related to education and health are not included in Schedule Two, and thus excluded from the Kayin State budget. Expenditure from the Kayin State budget and the Union budget is outlined in sections 4.1 and 4.2, respectively.

For further information regarding the Constitution, please refer to the Additional Resources.

The Budget Cycle

The budget process is cyclical, with each step informing the next.

START → FORMULATION

The government's political priorities are identified and formulated into a draft plan and budget.

AUDIT AND EVALUATION

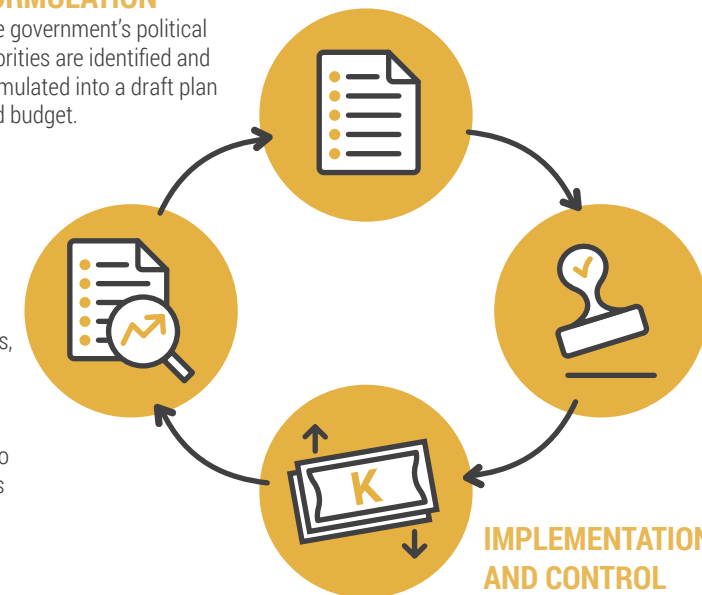
The budget is not only evaluated against the government's proposed plans and commitments, but also for overall effectiveness. The lessons learned from this stage contributes to the formulation process of the following year's budget.

PARLIAMENTARY DEBATE AND APPROVAL

The draft plan and budget undergoes a series of debates and reviews, followed by final approval by the State/Region Hluttaw.

IMPLEMENTATION, MONITORING, AND CONTROL

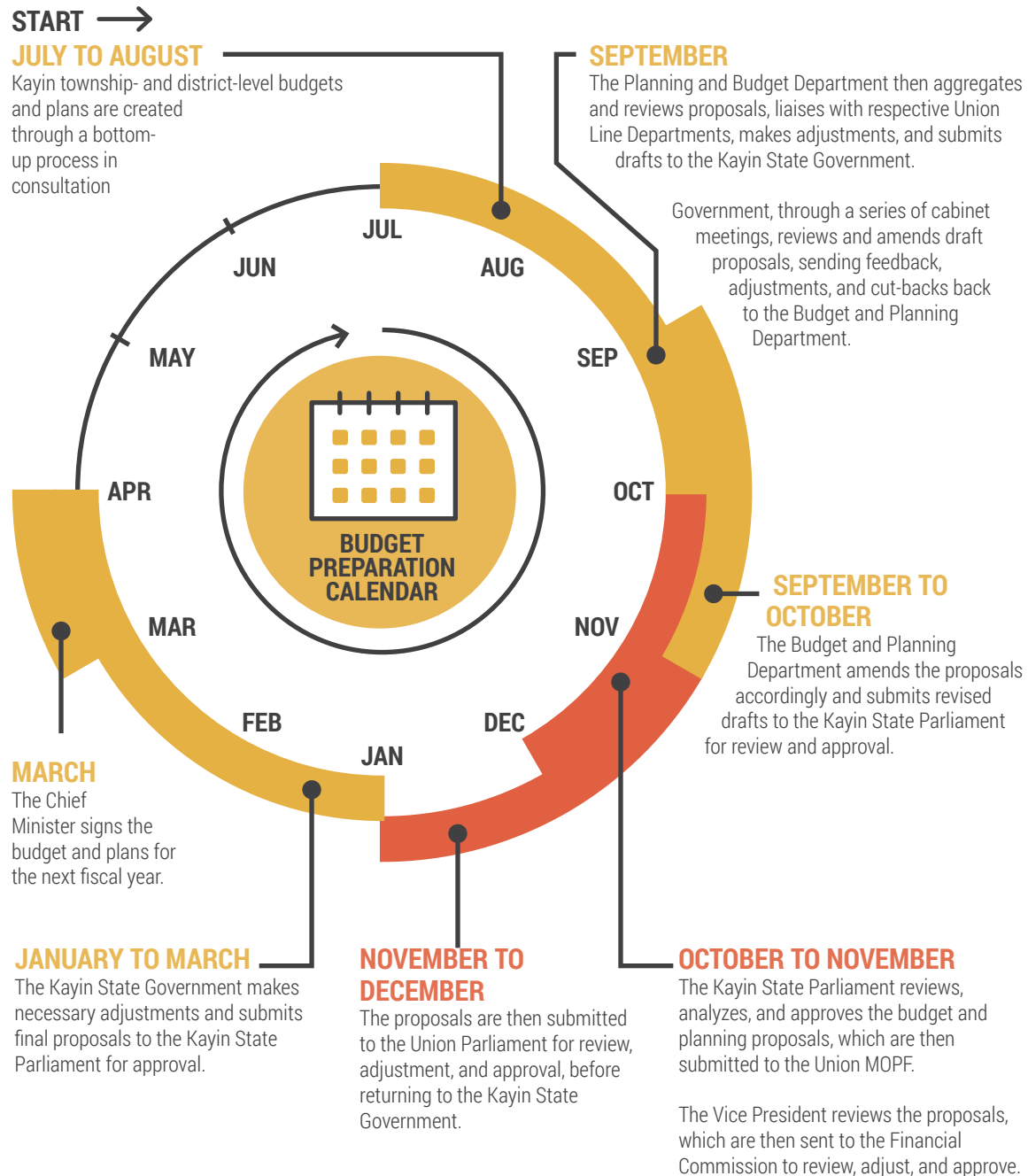
The budget is then executed; revenue is generated and spent according to the budget, and monitored throughout the implementation process.



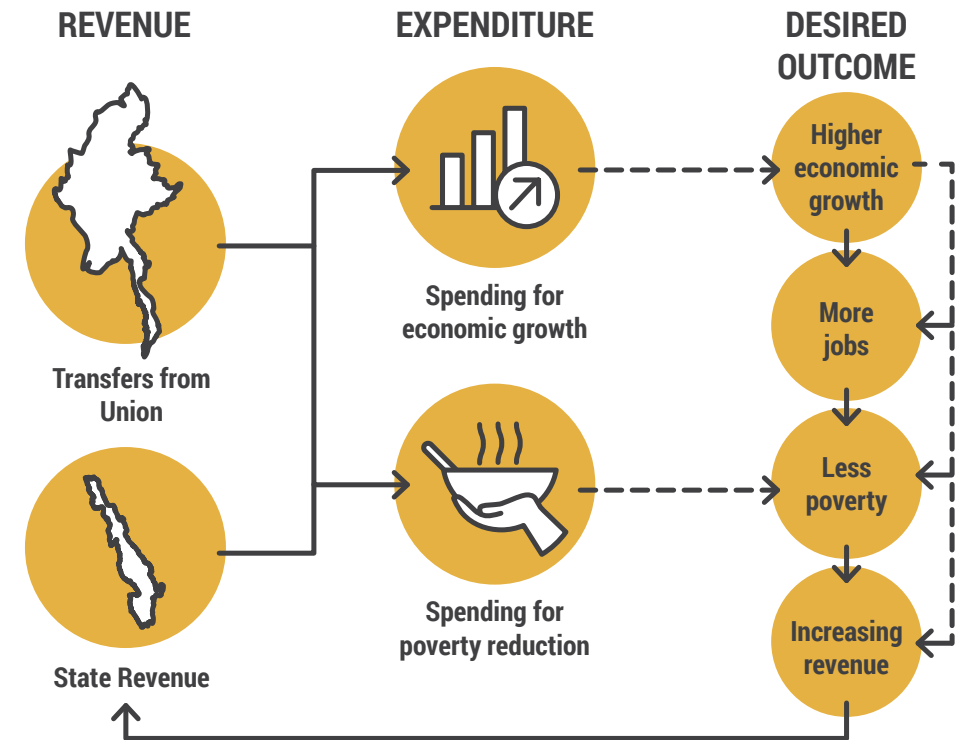
1.3 BREAKDOWN OF THE BUDGET PROCESS

* The Union of Myanmar has approved a shift in the budget year in the fall of 2017, with initiatives to do so beginning in the 2018-2019 Fiscal Year.

■ Kayin State Government
■ Union Government



1.4 THE GOVERNMENT BUDGET AND THE ECONOMY



REVENUE: Government programs and projects are funded by taxes, other revenue, and transfers from the central Union government. Through reforms, the government has increased revenue by more than 10 times since 2011.

EXPENDITURE: It is the government’s responsibility to invest in improving the quality of life of people, particularly the poor and marginalized. This share of the budget thus goes into initiatives to improve infrastructure, such as building better roads to connect our citizens and businesses to other parts of the country and greater international markets (see page 19).

DESIRED OUTCOME: Increased investment in infrastructure should improve the mobility of both our citizens and information, as well as enable more people to participate more fully in the economy. Better infrastructure should also lower the cost of doing business, boost industries such as agriculture, manufacturing, and tourism, and create jobs and growth in the process.

With better performance in these sectors, more of our citizens will be able to move out of poverty and participate in the economy. Finally, a vibrant economy— where people have better-paying jobs— will generate more revenue that can be used to increase both the Union and state government’s investments for development. Businesses and citizens who fulfill their duty to pay the right taxes, on time, therefore support the government in pursuing inclusive growth.

2 ECONOMIC PERFORMANCE

2.1 KAYIN STATE ECONOMY

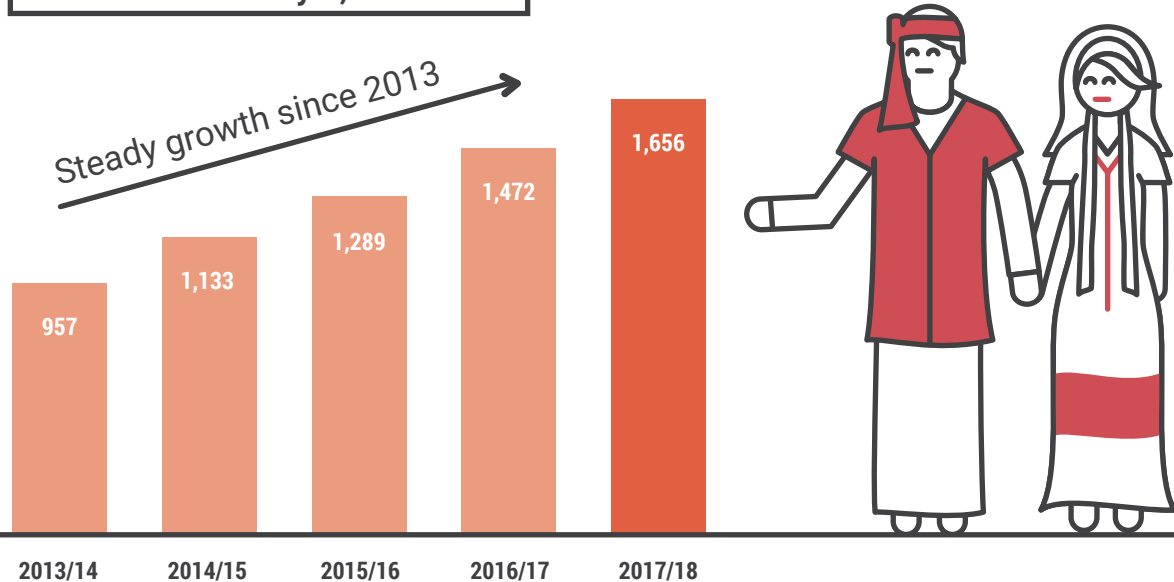
Economic performance is normally measured by an increase in gross domestic product, or GDP, which is defined as the combined value of all goods and services produced within an area in a year. Many elements contribute to economic performance, with the government budgets and spending playing an important role. It is our government's objective to grow the economy, thereby increasing living standards for our citizens.



The State Economy

Kayin State's economy, in terms of GDP, has been growing every year. This means that every year, government and people have been earning and spending more money. Some of the increase is due to increased government spending on infrastructure and other areas, and some is due to increased production in private economy by citizens.

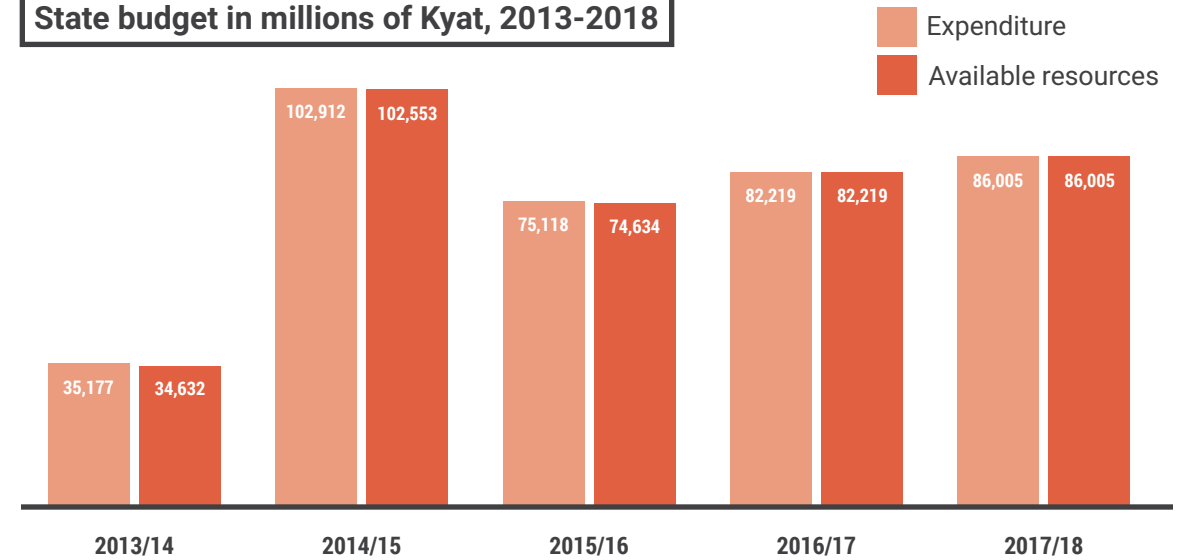
GDP in billions of Kyat, 2013-2018



The State Government

The Kayin State Government has significantly increased its spending over the last five years. Recently the budget has been modestly increasing every year. We now spend 86 billion Kyat, 5 percent of our economy.

State budget in millions of Kyat, 2013-2018



GDP Per Capita

GDP per capita is a measure of an area's economic output accounting for population, and is sometimes seen as a measurement of standard of living. In the 2017-2018 fiscal year, the GDP per capita in Kayin totaled 1,051,792 Kyat, continuing an upward trend over the past several years.

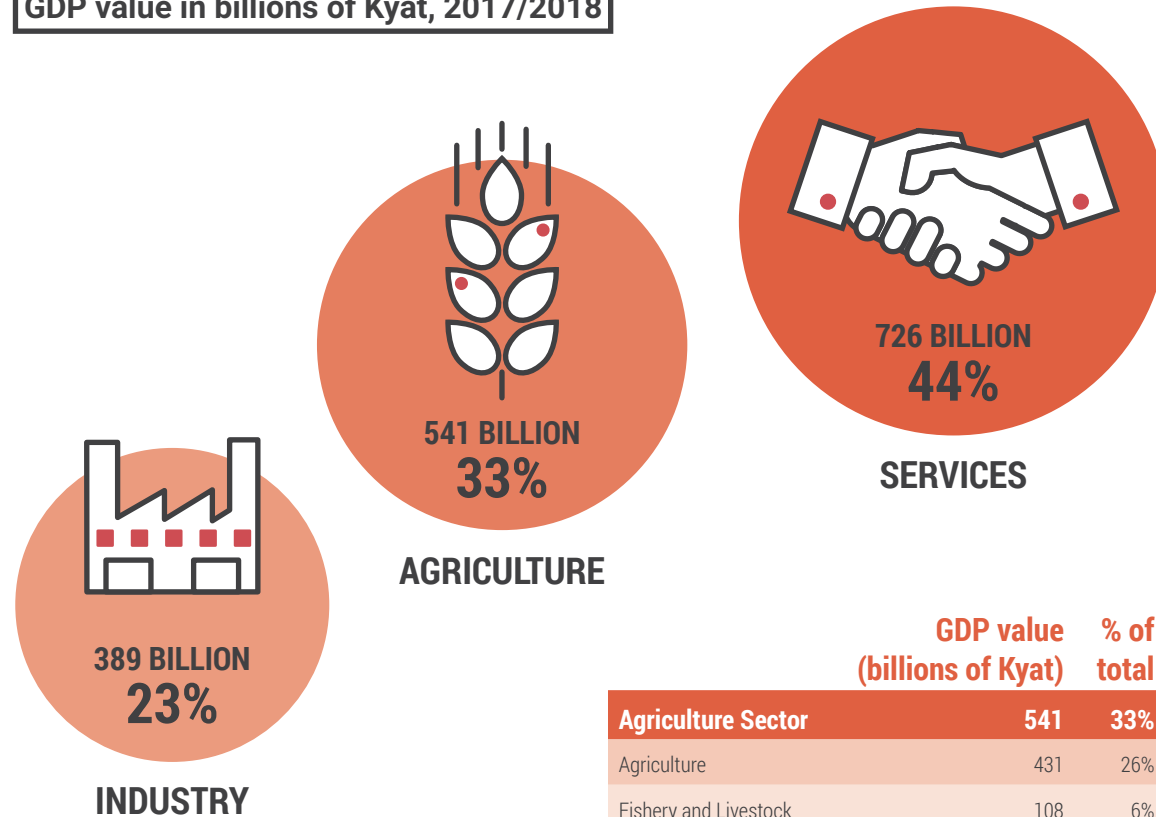
Expenditure and Available Resources Per Capita

The amount of revenue and expenditures per capita is the size of government resources and investment in public services on the basis of its population. The expenditure and resources available per person in Kayin's government for the 2017/2018 fiscal year totaled 54,639 Kyat, an increase from the year before.



2.2 KAYIN STATE ECONOMY BY SECTOR

GDP value in billions of Kyat, 2017/2018



	GDP value (billions of Kyat)	% of total
Agriculture Sector	541	33%
Agriculture	431	26%
Fishery and Livestock	108	6%
Forestry	3	0%
Industrial Sector	389	23%
Mining and Minerals	5	0%
Industry and Cottage	241	15%
Electricity	20	1%
Construction	122	7%
Services Sector	726	44%
Transportation	170	10%
Communication	36	2%
Financial	1	0%
Social and Management	50	3%
Rent and Services	71	4%
Trade	398	24%

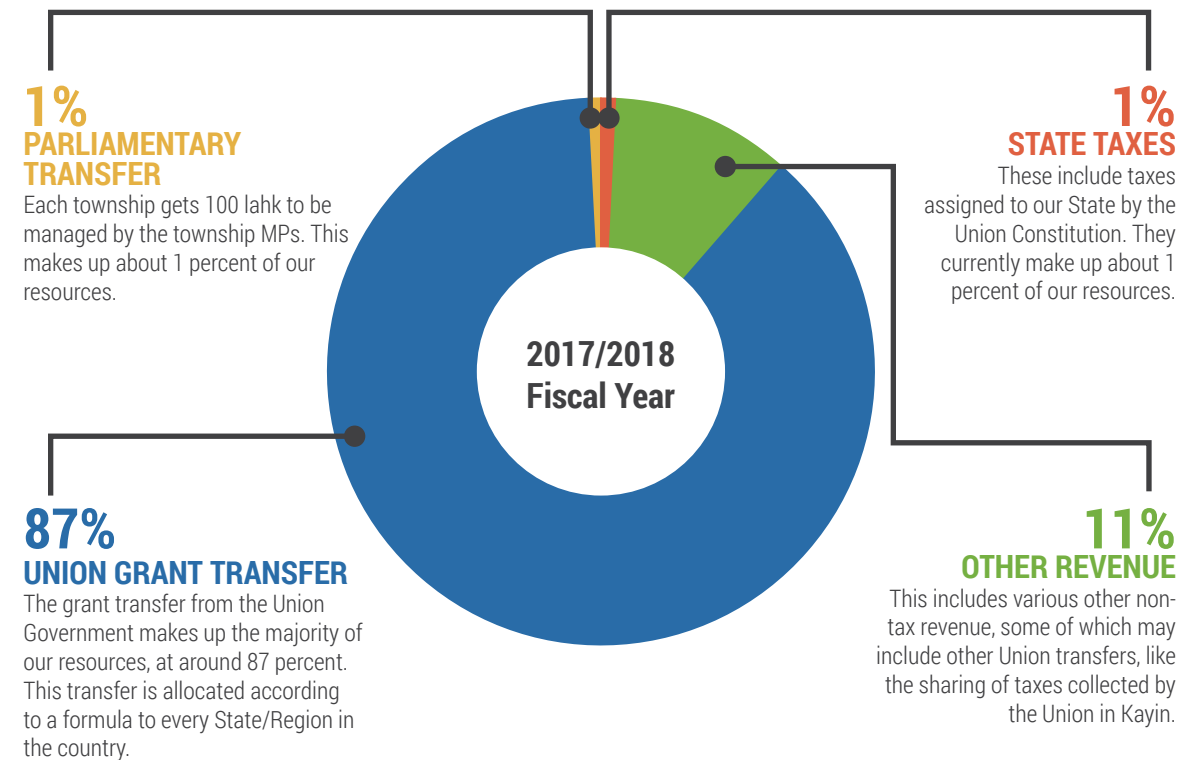
Our economy can be divided into three sectors: agriculture, industry, and services. Services make up almost half of our economy at 44 percent. Areas like transportation and trade are the biggest elements of the service economy, at 10 and 24 percent of the overall economy, respectively. Agricultural production also plays an important role in Kayin's economy, making up 26 percent. For a more detailed breakdown of our economy, please see the table to the right.

3

REVENUE

Where does the government get its money?

3.1 BREAKDOWN OF AVAILABLE RESOURCES



In order to fund the 2017-2018 Budget, revenue must be collected by the Kayin State Government through multiple sources: (1) own-source revenue, and (2) fiscal transfers.

Own-Source Revenue: Own-source revenue derive from both non-tax revenue, such as license fees and fines, and tax revenue, such as property tax and land tax. In Kayin State, only about 1 percent of total revenue for 2017-2018 came from local taxes. Some non-tax own revenue is included in "other current revenue" on the pie chart.

Fiscal Transfers: State revenue is inevitably insufficient to fund all state expenditure. This "asymmetry" is known as a "vertical gap", and is filled through fiscal transfers from the central government. The Kayin State Government receives the majority of its revenue from the Union of Myanmar government, with 87 percent coming from the Union grant transfer, 1 percent coming from Parliamentary transfers, and some other transfers included in "other current revenue" on the pie chart.

Union Grant Transfers to Kayin State: How it Works

Beginning in the 2015/2016 Fiscal Year, allocations from the total fiscal transfer pool from the Union to state and region governments became rule-based. The use of a formula, inspired by international best practices, reflects both relative expenditure needs and fiscal constraints. As it stands, the grant transfer formula is currently based on the following criteria:

- State/Region Population
- State/Region Poverty Index
- State/Region per Capita GDP
- State/Region Land Area
- State/Region Urban Population
- Per Capita Tax Collection

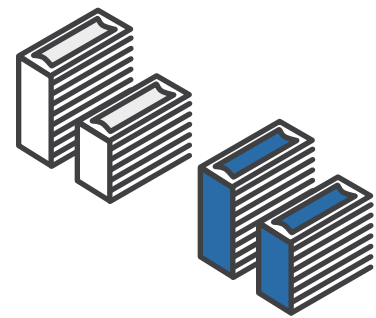
How Much Do We Receive?

2013/14

18,198 million Kyat

53%

of total available resources
(34,632 million Kyat)

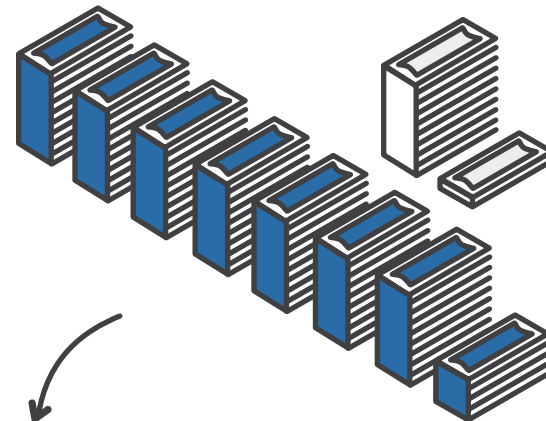


2017/18

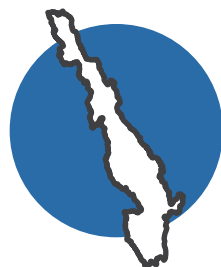
75,281 million Kyat

87%

of total available resources
(86,005 million Kyat)



KAYIN STATE



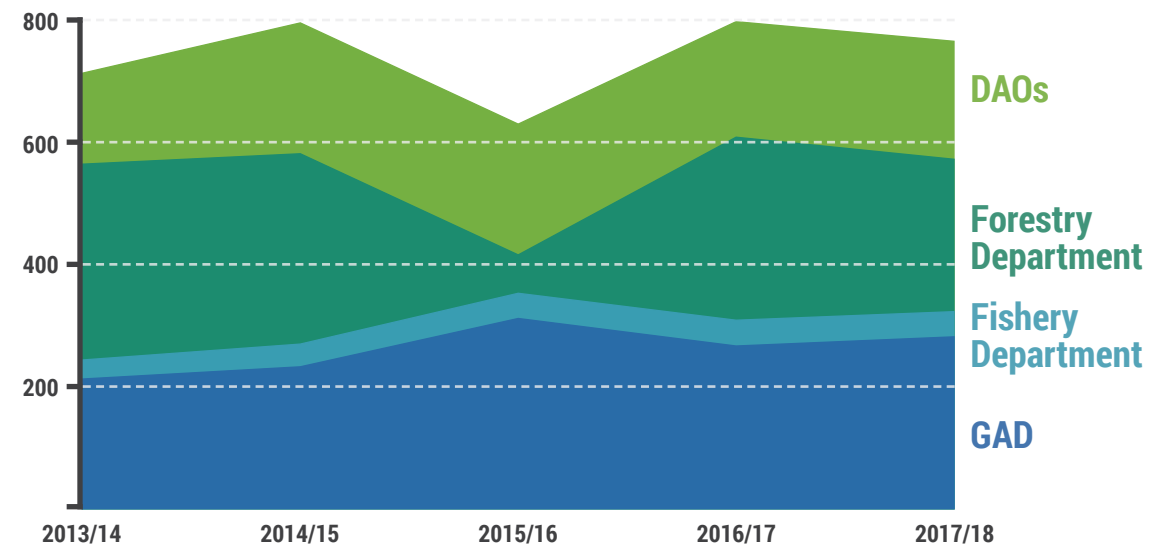
Breakdown of State taxes

Our taxes come primarily from seven different sources collected by four different departments: (1) the General Administration Department (GAD) (2) the Fishery Department (3) the Forestry Department and (4) Development Affairs Organizations (DAO). Excise tax, land tax, embankment tax, and tax on mineral extraction is collected by the GAD and make up about 37 percent of our tax collection. Excise tax is responsible for 24 percent of our tax receipts. Other taxes include a fishery tax and taxes on forest products collected by the Fishery and Forestry departments, respectively. DAO, which are responsible for municipal services, collect about 25 percent of our taxes. Almost all of it comes from property tax, which is a payment urban residents make for the benefit of receiving urban services.

Taxes by item (2017-28 BE)

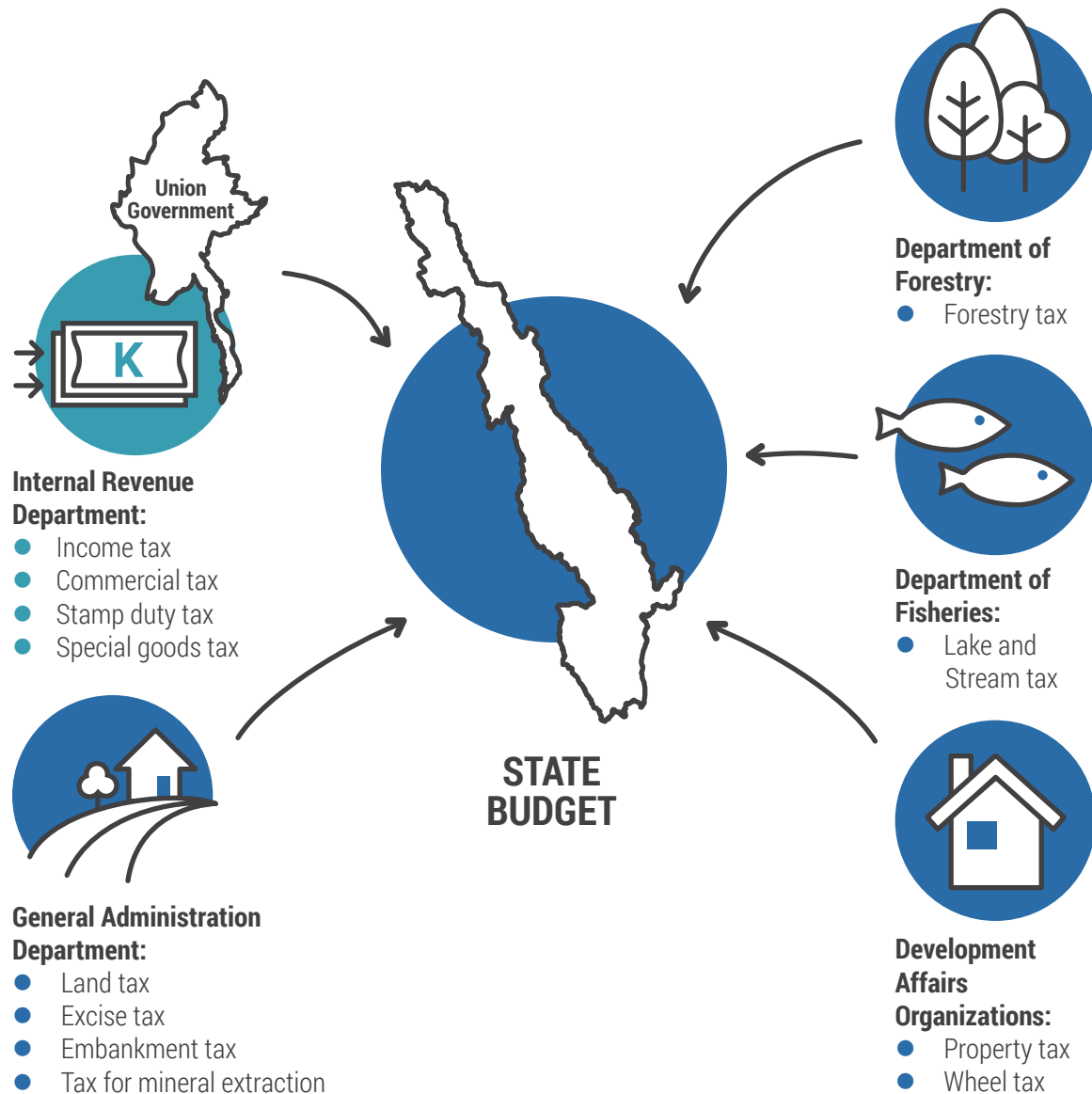
	Millions of Kyat	Kyat per person	% of total state taxes
General Administration Department	280	178	37%
Excise Tax	186	118	24%
Land Tax	60	38	8%
Mineral Extraction Tax	33	21	4%
Fishery Department	41	26	5%
Fishery Tax	41	26	5%
Department of Forestry	248	157	33%
Tax on forest products	248	157	33%
Development Affairs Organizations	192	122	25%
Property Tax	185	118	24%
Wheel Tax	7	4	1%

The breakdown of state taxes in millions of Kyat, 2013-2018



3.2 WHY PAY TAXES?

The role of government is to provide public goods that benefit citizens and private businesses, whether it is building roads and bridges, providing social services and law enforcement, or strengthening national security. Governments rely on taxes, the money that each citizen pays, to provide these public goods and improve service delivery. Paying the right amount of taxes, on time, is therefore in the best interest of all individual citizens and businesses, and it also enables governments to bring the entire state, region, or country to greater prosperity. With this document, the Kayin State Government seeks to provide the public with information on what each tax Kyat is spent on in order to bring more transparency to the taxation process.



4 EXPENDITURE

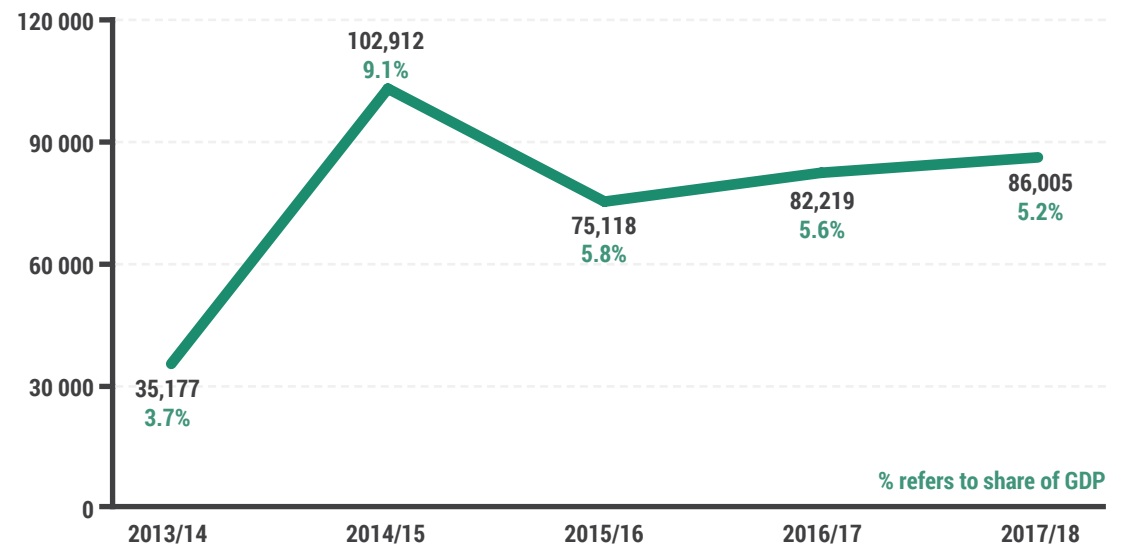
4.1 HOW DOES THE KAYIN STATE GOVERNMENT SPEND?

Government expenditure refers to the purchase of goods and services, which include public investment, and transfer payments consisting of income transfers, such as pensions and social benefits. In Kayin State, we have expenditure under our own Kayin budget and expenditure undertaken by the Union budget. Below is a description of the Kayin Budget.

Kayin government expenditure has grown 13 times since 2011. The Ministry of Construction spends more than half of the budget, almost all of it going into our roads, highways and bridges. Electricity is the second largest expenditure item in the budget.

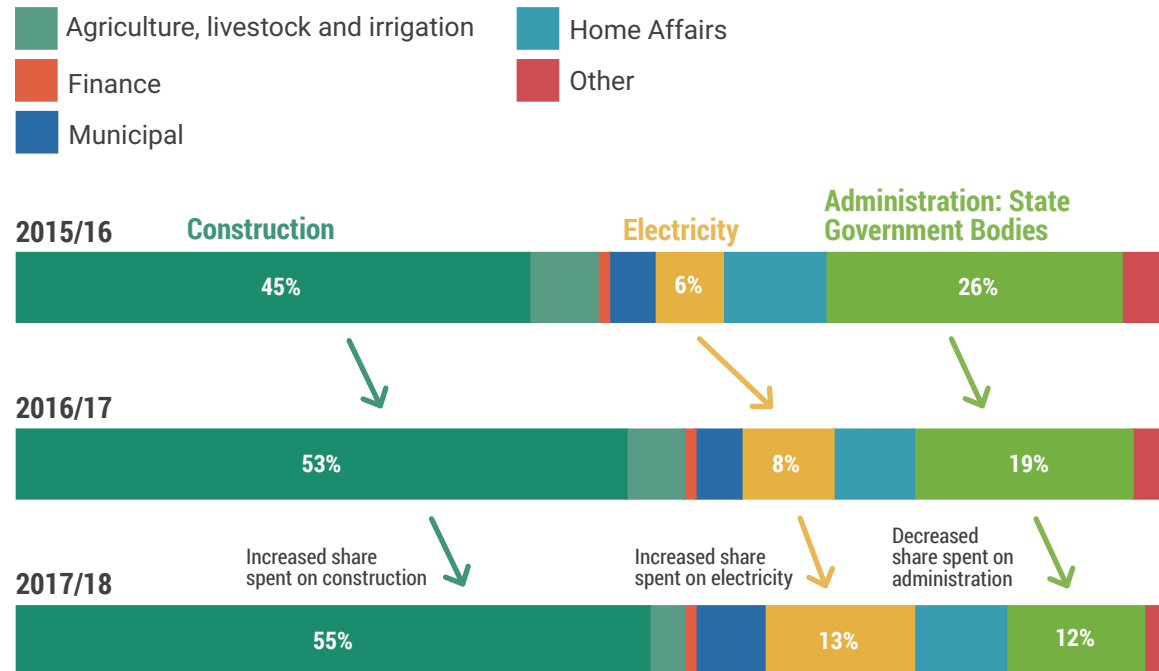
The State Expenditure

In millions of Kyat, 2013-2018

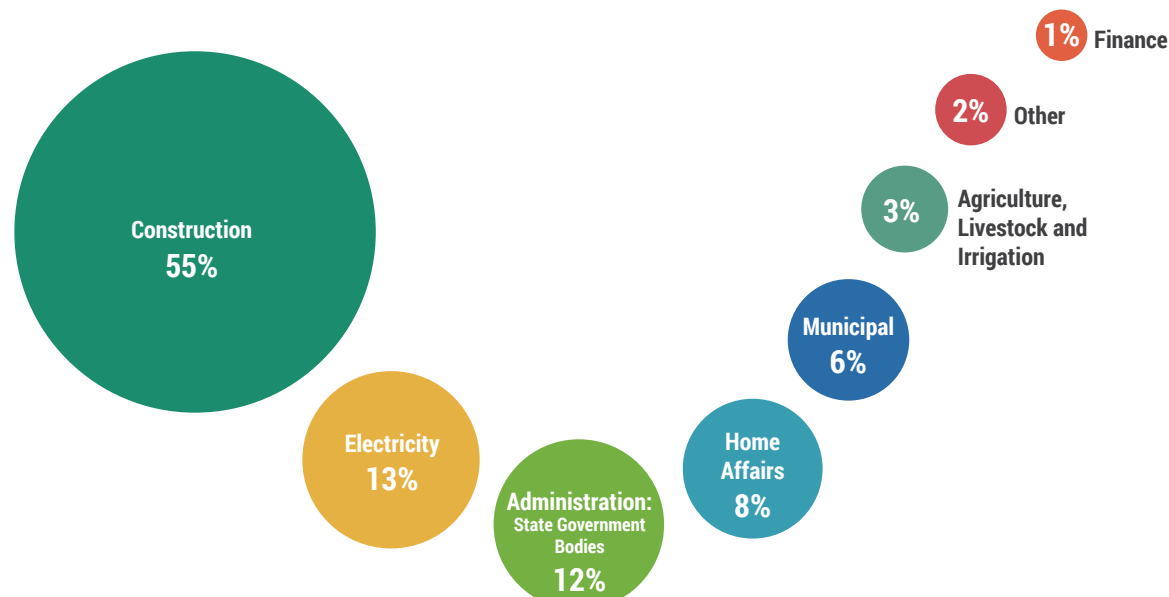


The State Budget by Sector

Share of total, 2015-2018



Share of total, 2017/2018 BE



Executive Ministries and Departments (2017-2018 Budget Estimates)

Ministry of Construction

The Ministry of Construction is estimated to spend the largest share of the budget in 2017/18 BE, at around 55 percent. Most of this budget was allotted to the Department of Highways for the improvement of roads in Kayin State.

Electricity Distribution Enterprise

The state-owned economic enterprise under the Ministry of Electricity and Energy is estimated to spend the second largest share of the budget at nearly 13 percent.

Administration: State Government Bodies

State Government bodies are the administrative and governance bodies of the Kayin government, representing the courts, parliament, cabinet, attorney general, and auditor general offices. It is allotted the third largest share of the budget at nearly 12 percent, 88 percent of which is spent by the State Cabinet Office.

Ministry of Home Affairs

The Ministry of Home Affairs is estimated to spend the fourth largest share of the budget, at 8 percent of total expenditure.

Municipal: Development Affairs Organizations

The Development Affairs Organizations (DAOs) are the municipal offices mandated to manage Kayin's urban areas. They are responsible for providing urban services such as street lighting and garbage collection. It is estimated that the DAOs spend 6 percent of total budget.

Ministry of Agriculture, Livestock and Irrigation

The Ministry of Agriculture, Livestock and Irrigation is projected to spend 3 percent of the total expenditure.

	Millions of Kyat	Kyat Per Person
Ministry of Construction	47,345	30,078
Dept of Urban and Housing Development	1,230	781
Dept of Highways	46,116	29,297
Ministry of Electricity and Energy	10,894	6,921
Electricity Distribution Enterprise (SEE)	10,894	6,921
State Government Bodies	10,405	6,610
State Cabinet Office	9,206	5,849
State Parliament	325	206
State Court	59	38
State Attorney General Office	286	182
State Auditor General Office	529	336
Ministry of Home Affairs	6,917	4,394
General Administration Dept	4,730	3,005
Dept of Special Investigation	385	244
Dept of Fire Force	1,802	1,145
Development Affairs Organizations	5,376	3,416
Development Affairs Org.	5,376	3,416
Ministry of Agriculture, Livestock and Irrigation	2,735	1,737
Dept of Agriculture	1,223	777
Dept of Fishery	283	180
Dept of Livestock and Veterinary	722	459
Dept of Cooperatives	310	197
Dept of Small Industrial and Cottages	196	125

Current and Capital Expenditure

Current Expenditure

Current expenditure includes salary paid to Kayin government employees, which accounts for nearly half of the total current expenditure in this year's budget. Other items include expenditure on maintenance, purchase of goods and services, and petrol for government vehicles. It also includes financial transfers like the Constituency Development Fund, which is reserved for Members of Parliament in each township.

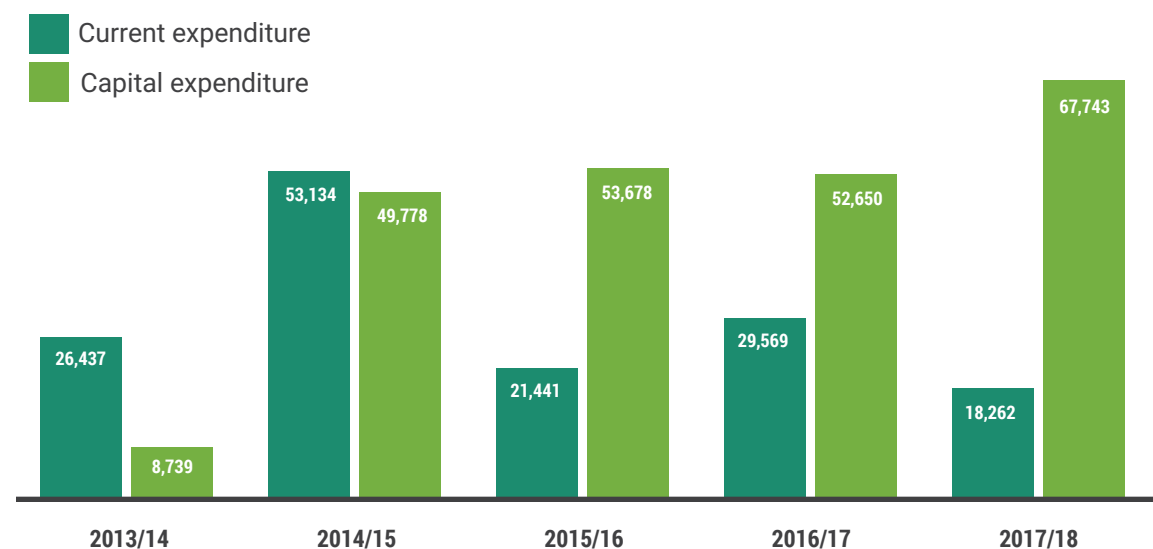
	Kyat in Millions	% of Total Current Expenditure
Salary and Pension	8,593	47%
Salary and Honorium	8,550	47%
Pensions	43	0.2%
Purchases of Goods and Services	8,832	48%
Maintenance	6,076	33%
Goods, Labor Costs, and Services	2,103	12%
Petrol, Lubricant, and Engine Oil	399	2%
Travel Expenses	192	1%
Hosting Expenditure	62	0.3%
Subsidies/Transfers	837	5%
Constituency Development Fund	700	4%
Educational and Social Expenses	117	1%
Rural Development Subsidy	20	0.1%
TOTAL	18,262	100%

Capital Expenditure

Capital expenditure primarily includes expenditure on the creation of fixed assets and on the acquisition of land, buildings, vehicles, machine equipment, and intangible assets. In Kayin, more than 60 percent of capital expenditure was spent on projects under the Department of Highways, specifically to build new roads and improve existing ones. Over 10,000 million Kyat were spent on infrastructure for electrification.

	Kyat in Millions	% of Total Current Expenditure
Department of Highways	40,851	60%
Electricity Distribution Enterprise	10,894	16%
State Cabinet Office	7,321	11%
Development Affairs Organizations	3,952	6%
Department of Urban and Housing Development	1,034	2%
Department of Fire Force	896	1%
General Administration Department	773	1%
Department of Livestock and Veterinary	499	1%
Others	1,523	2%
TOTAL	67,743	100%

Current and capital expenditure in millions of Kyat, 2013-2018



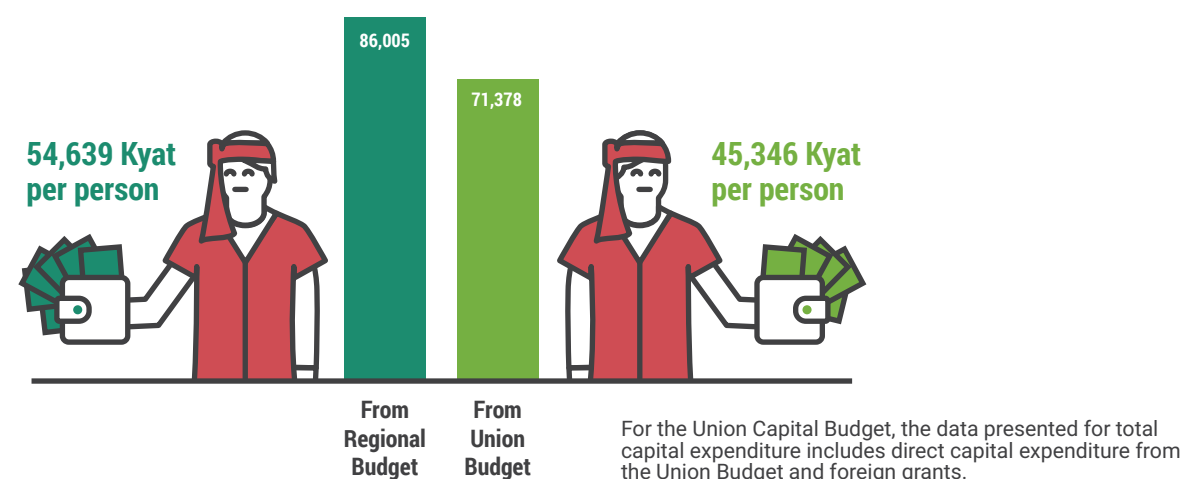
4.2

HOW DOES THE UNION GOVERNMENT SPEND?

Union Capital budget expenditure in Kayin is almost as big as the Kayin State budget, at 83 percent of its size. While capital expenditure figures are important, they do not represent all of Union expenses in Kayin, as they exclude current expenditure.

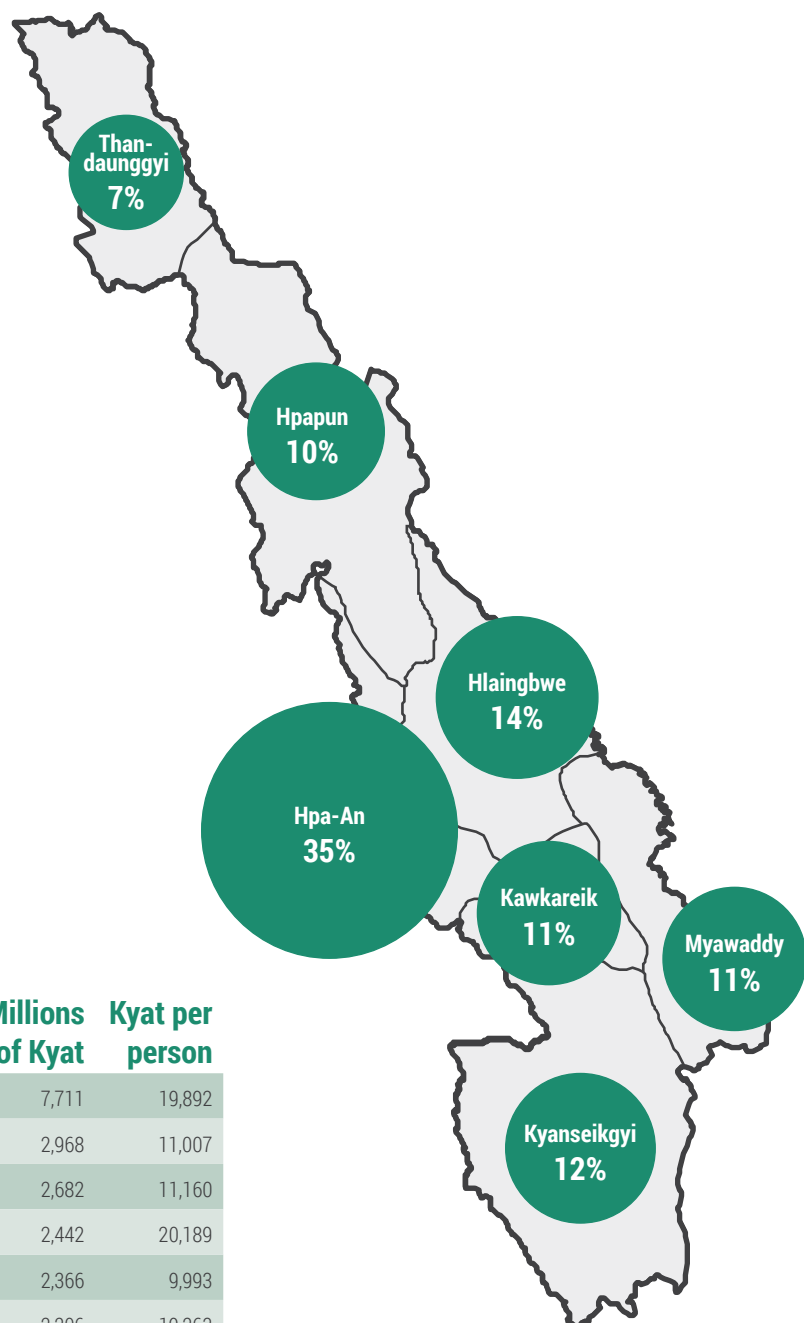
Total Expenditure in Kayin

Expenditure in millions of Kyat, 2017-2018



Union capital expenditure in townships

Percentage Share in millions of Kyat, 2017-2018



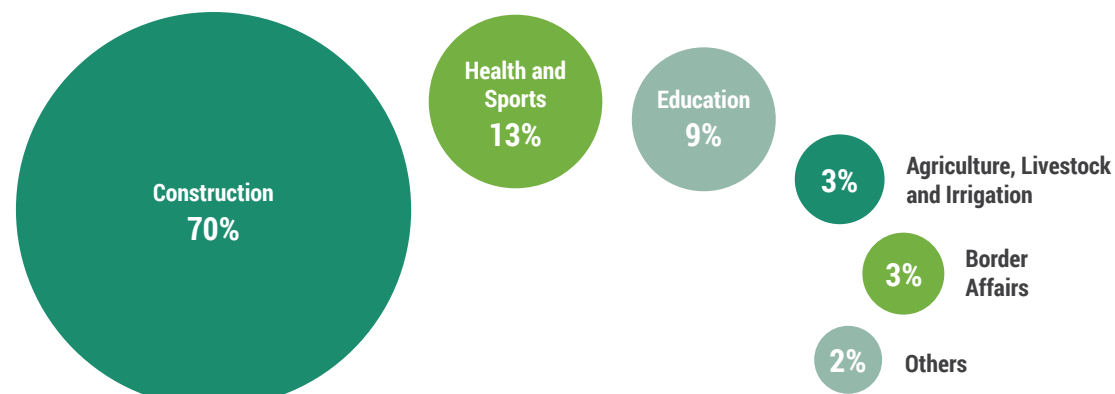
Township	Millions of Kyat	Kyat per person
Hpa-An	7,711	19,892
Hlaingbwe	2,968	11,007
Kyanseikgyi	2,682	11,160
Myawaddy	2,442	20,189
Kakareik	2,366	9,993
Hpapun	2,206	19,263
Thandaunggyi	1,524	18,059

The data presented only accounts for direct capital expenditures from the Union Budget and excludes foreign grants.

Executive Ministries and Departments

Just like the Kayin State Budget, the largest share of Union Capital Expenditure in Kayin is undertaken by the Ministry of Construction. Health and education are the second and third largest expenditure items on the Union Capital Budget.

Expenditure in millions of Kyat, 2017-2018



Ministry of Education

The Ministry of Education is estimated to spend 6,432 million Kyat in the 2017-2018 fiscal year for capital investment in Kayin, which is 9 percent of Union government capital expenditure in Kayin. Most of the expenditure is committed to the departments of basic and higher education.

	Millions of Kyat	Kyat Per Person
Ministry of Education	6,432	4,086
Department of Basic Education	4,797	3,047
Department of Higher Education	1,635	1,039

Ministry of Health and Sport

The Ministry of Health and Sport is estimated to spend 9,418 million Kyat, 13 percent of the Union government's total capital expenditure in Kayin. The bulk of these funds is spent by the departments of Public Health and Medical Services.

	Millions of Kyat	Kyat Per Person
Ministry of Health and Sport	9,418	5,983
Department of Public Health	5,350	3,399
Department of Medical Services	2,925	1,858
Department of Food and Drug Administration	609	387
Department of Health Professional Resource Development and Management	529	336
Department of Traditional Medicine	4	3

Ministry of Construction

The Ministry of Construction is allocated the largest share at 70 percent of the Union government's total capital expenditure. The ministry's total expenditure is 49,682 million Kyat, or approximately 31,000 Kyat per person. Similar to Kayin State's expenditure, the majority of the funds are spent on highways, reflecting the government's commitment to improving physical infrastructure in Kayin.

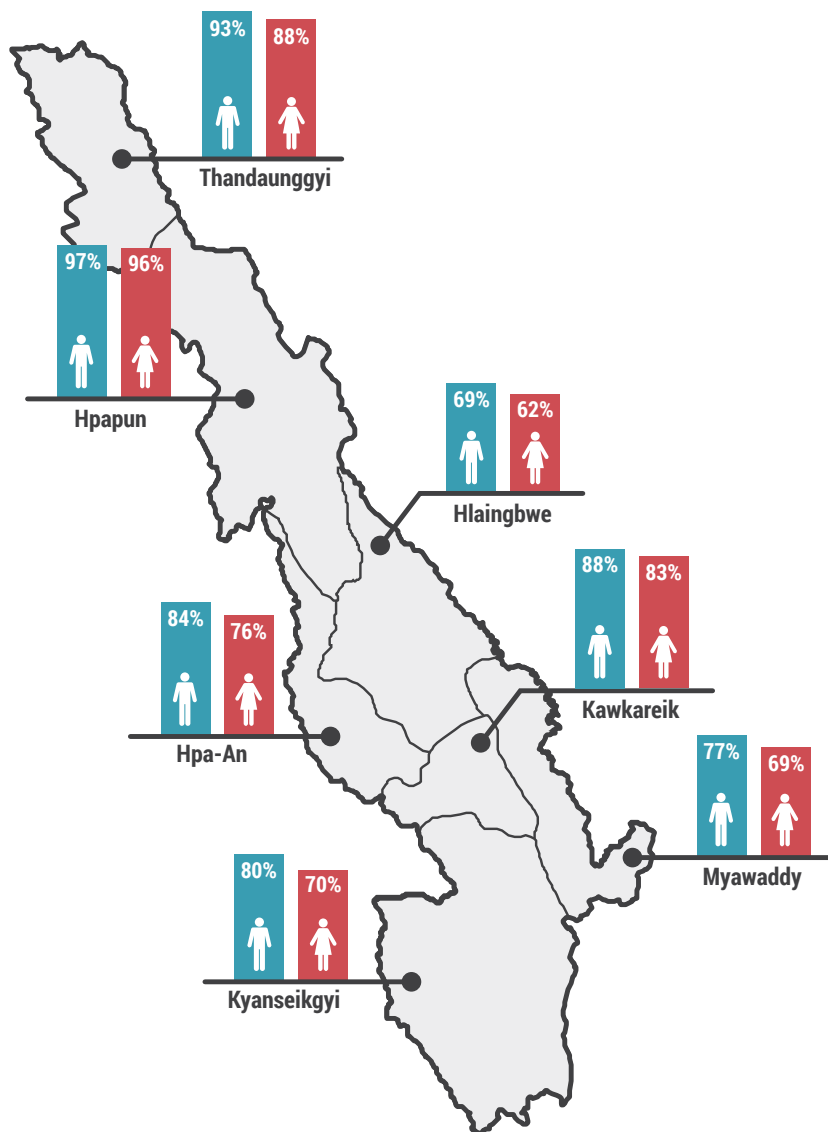
	Millions of Kyat	Kyat Per Person
Ministry of Construction	49,682	31,562
Department of Highways	48,682	30,927
Department of Bridges	1,000	635

5

BUDGET OUTCOMES

The government realizes the importance of budgeting based on citizens needs. As we continue to improve our data collection, we will be better placed to respond to people’s needs. The map below is an example from the government’s 2014 census, showing the literacy rates across Kayin. It shows differences in citizens’ needs geographically by township but also by gender. In the future, it is important we collect data by gender, location, and other parameters to be able to respond to different needs of all our citizens.

Literacy rates by township (2014 census)



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CLOSING REMARKS

Kayin State’s inaugural Citizen’s Budget was published with a specific goal in mind: to inform, equip, and empower Kayin State citizens to take part in the planning and budgeting process. Producing this document has been a learning process that will inform our future initiatives to increase transparency, accountability, and civic participation, and will certainly contribute toward our efforts to produce next year’s Citizen’s Budget, and the Citizen’s Budgets that will follow each subsequent year.

Looking forward to the Citizen’s Budget that will accompany the 2018-2019 Fiscal Year, we are excited to include more socio-economic information, linking budget decisions to outcomes on the ground. Further, our upcoming publication will provide updated information on the budget process and calendar, given the expected shift in Myanmar’s national fiscal year beginning with the 2018-2019 Fiscal Year. These pieces of information, among many others, will contribute to supporting a better-informed public that is equipped to participate in the budget process.

It is our hope that we can continue to learn from one another as we build a stronger social contract, bridging the gap between us and the people we serve. The Citizen’s Budget is key to creating a reciprocal relationship between government and citizens that will ultimately lead to the formation of more effective and efficient policies and outputs. Thank you for taking part in this important and unprecedented step in the longer journey toward a budget that is truly for the people.

ACCOUNTABILITY

Budget Department Contact Information

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ADDITIONAL RESOURCES

A Quick Guide to Public Financial Management in Myanmar (Oxfam)

Accessible at the following link: https://myanmar.oxfam.org/policy_paper/quick-guide-public-financial-management-myanmar

Kayin Budget Brief (Renaissance Institute)

Please refer to the Renaissance Institute official website at rimyanmar.org/en

Fiscal Decentralization in Myanmar: Towards a Roadmap for Reform (The Asia Foundation)

Accessible at the following link: <https://asiafoundation.org/publication/fiscal-decentralization-in-myanmar-towards-a-roadmap-for-reform/>

Guideline on Tendering Procedure

Please refer to the Ministry of Finance official website at www.mof.gov.mm

Public Financial Management Regulation (2017)

Please refer to the Ministry of Finance official website at www.mof.gov.mm

Public Financial Management Glossary and Terms (The Asia Foundation)

Accessible from the following link: <https://asiafoundation.org/publication/public-financial-management-glossary-terms/>

State and Region Financing, Planning and Budgeting in Myanmar (The Asia Foundation)

Accessible at the following link: www.asiafoundation.org/publication/state-region-financing-planning-budgeting-myanmar/

State and Region Governments in Myanmar (The Asia Foundation)

Accessible at the following link: <https://asiafoundation.org/publication/state-and-region-governments-in-myanmar-report/>

State and Region Public Finances in Myanmar (The Asia Foundation)

Accessible at the following link: <https://asiafoundation.org/publication/state-and-region-public-finances-in-myanmar/>

Union of Myanmar Citizen's Budgets, Fiscal Year 2017-2018

Please refer to the Ministry of Finance official website at www.mof.gov.mm



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