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I. ສະພາບເສດຖະກິດມະຫາພາກຂອງ ສປປ ລາວ ໃນສົກປີ 2010/11

ໃນທ່າມກາງສະພາບແວດລ້ອມ ທ້າງດ້ານເສດຖະກິດຂອງໂລກ ທີ່ຍັງບໍ່ມີຄວາມແນ່ນອນ ແລະ ພວມປະເຊີນກັບຫຼາຍໆ ສິ່ງທ້າທາຍ ເຊັ່ນວ່າ: ວິກິດການການເງິນຂອງໂລກໃນປີທີ່ຜ່ານມາ ແລະ ໄພພິບັດທາງທຳມະຊາດຂອງປະເທດເພື່ອນບ້ານ ຊຶ່ງມີຜົນກະທົບທາງດ້ານລົບໃຫ້ແກ່ບັນດາປະເທດໃນຂົງເຂດ ແລະ ພາກພື້ນ. ເຖິງຢ່າງໃດກໍຕາມ, ສ ປປ ລາວ ກໍໄດ້ຮັບຜົນກະທົບທາງລົບໃນບາງຂົງເຂດຢ່າງຫຼີກລ້ຽງບໍ່ໄດ້, ແຕ່ສະພາບເສດຖະກິດຍັງສືບຕໍ່ມີການຂະຫຍາຍຕົວຢ່າງເຂັ້ມແຂງ ຊຶ່ງໄດ້ຮັບການສະໜັບສະໜູນ ຈາກການດຳເນີນນະໂຍບາຍເສດຖະກິດມະຫາພາກຢ່າງລະມັດລະວັງ.

ເສດຖະກິດຂອງ ສປປ ລາວ ສືບຕໍ່ມີການຂະຫຍາຍຕົວຢ່າງໜັ້ນຄົງ, ອັດຕາການເຕີບໂຕຂອງລວມຍອດຜະລິດຕະພັນພາຍໃນ (GDP) ບັນລຸໄດ້ 7.9% ໃນສົກປີ 2009/10 ແລະ 8.1% ໃນສົກປີ 2010/11 ຊຶ່ງຕົ້ນຕໍແມ່ນມາຈາກ ການສືບຕໍ່ຂະຫຍາຍຕົວຂອງຂະແໜງການພະລັງງານໄຟຟ້າ ແລະ ບໍ່ແຮ່, ຂະແໜງການບໍລິການ ແລະ ທ່ອງທ່ຽວ ແລະ ຂະແໜງ ກະສິກຳ, ການດຳເນີນງານຂອງໂຄງການເຂື່ອນໄຟຟ້ານ້ຳຕົກນ້ຳເທີນ II ໃນເດືອນ ມີນາ ປີ 2010 ສະໜັບສະໜູນໃຫ້ເສດຖະກິດມີການຂະຫຍາຍຕົວ ແລະ ຄາດຄະເນວ່າຈະສາມາດປະກອບສ່ວນເຂົ້າໃນການພັດທະນາ ຂະແໜງການພະລັງງານໄຟຟ້າໃນຕໍ່ໜ້າ. (ເສັ້ນສະແດງ 1)

ຄວາມເຂັ້ມແຂງໃນການຂະຫຍາຍຕົວ ຂອງເສດຖະກິດນີ້ ໄດ້ປະກອບສ່ວນເຮັດໃຫ້ລາຍໄດ້ສະເລ່ຍຕໍ່ຫົວຄົນເພີ່ມ ຂຶ້ນເຖິງ 9.37 ລ້ານກີບ ຫຼື 1,171 ໂດລາ ຕໍ່ຄົນຕໍ່ປີ ໃນສົກປີ 2011, ຊຶ່ງເຫັນວ່າສາມາດປະຕິບັດໄດ້ດີກ່ວາ

I. Recent Economic Overview in Lao PDR

The global economic environment continued to demonstrate uncertainties and the global economy has faced with many challenges such as global financial crisis in recent years and natural disaster in neighboring country, which has given a negative impact on economy in many countries and regions. Lao PDR also suffered from the negative impact inevitably to some extent but has continued strong economic growth supported by prudent macroeconomic policy.

The Lao PDR economy continued to grow steadily and recorded GDP growth rate of 7.9% in 2010 and 8.1% in 2011 which was mainly driven by the continued growth in mining and hydropower sectors, service and tourism sectors, and agriculture. The operation of the Nam Theun II hydropower project in March 2010 will support the economic growth and is expected to contribute to further development of the hydropower potentials. (Figure 1)

This strong economic growth also contributed to increase to 9.37 million Kip or 1,171 USD for GDP per capita in 2011, which well performed than neighboring countries in the region.

ທຽບໃສ່ບັນດາ ປະເທດ ເພື່ອນບ້ານໃນຂົງເຂດ.

ສະພາບເສດຖະກິດຂອງ ສ ປປ ລາວ ແມ່ນມີການຂະຫຍາຍຕົວໄດ້ດີ ທຽບໃສ່ບັນດາປະເທດເພື່ອນບ້ານໃນຂົງເຂດແມ່ນ້ຳຂອງ ເຊັ່ນ: ປະເທດໄທ, ຫວຽດນາມ ແລະ ກຳປູເຈຍ, ອັດຕາການເຕີບໂຕຂອງເສດຖະກິດບັນລຸໄດ້ 8% ນັບແຕ່ປີ 2006 ເຖິງແມ່ນວ່າຈະຖືກຜົນກະທົບຈາກວິກິດການການເງິນຂອງໂລກ. ໃນທາງກົງ ກັນຂ້າມ, ສະພາບການຂະຫຍາຍຕົວເສດຖະກິດ ຂອງບັນດາປະເທດເພື່ອນບ້ານຖືກຖອຍລົງໃນຊຸມປີ 2008 ແລະ ຫຼຸດລົງຢ່າງໄວໃນປີ 2009, 2010 ແລະ ປີ 2011 ຊຶ່ງສາເຫດມາຈາກຜົນກະທົບຂອງ ວິກິດການການເງິນຂອງໂລກ ແລະ ໄພພິບັດທາງທຳມະຊາດ, ໂດຍສະເພາະແມ່ນ ປະເທດໄທ ທີ່ມີອັດຕາການເຕີບໂຕຂອງ GDP ເປັນຄ່າລົບເຖິງ -2.2% ໃນປີ 2009 ແລະ 0% ໃນປີ 2011, ປະເທດກຳປູເຈຍ ກໍ່ມີອັດຕາການເຕີບໂຕຂອງ GDP ທີ່ຕ່ຳເຖິງ 0% ໃນປີ 2009. (ເສັ້ນສະແດງ 2)

ເຖິງແມ່ນວ່າ ສປປ ລາວ ຈະມີການພັດທະນາໄປໃນທິດທາງທີ່ດີ, ແຕ່ກໍ່ຍັງຕ້ອງໄດ້ສືບຕໍ່ນຳໃຊ້ນະໂຍບາຍເງິນຕາແບບຂະຫຍາຍ, ອັດຕາເງິນເຟີ້ຢູ່ໃນລະດັບທີ່ດີ ແລະ ຍັງຮັກສາໄວ້ໃນລະດັບຕົວເລກດຽວ ຄື: 7.6% ໃນປີ 2008, 0.03% ໃນປີ 2009, 5.9% ໃນປີ 2010 ແລະ 7.6% ໃນປີ 2011 ຊຶ່ງເຫັນໄດ້ວ່າມີອັດຕາທີ່ຕ່ຳກ່ວາອັດຕາການເຕີບໂຕຂອງ GDP ໃນແຕ່ລະປີ.

ການເພີ່ມຂຶ້ນຂອງອັດຕາເງິນເຟີ້ໃນປີ 2011 ມີສາເຫດຫຼັກມາຈາກລາຄາຄຳ ແລະ ນ້ຳມັນໃນຕະຫຼາດໂລກກະທົບໃສ່ລາຄາທອງຄຳ ແລະ ນ້ຳມັນພາຍໃນປະເທດ

In comparison to the neighboring countries in the Mekong region such as Thailand, Vietnam and Cambodia, the Lao PDR has continued to achieve about 8% of the real GDP growth since 2006 and even in financial crisis. On the other hand, the economic growth in neighboring countries decelerated in around 2008, and declined rapidly in 2009 and in 2011 due to effects of financial crisis and natural disaster. In particular, Thailand recorded -2.2% of the negative real GDP growth in 2009 and 0% of the real GDP growth in FY2011. Cambodia also recorded 0% of the real GDP growth in FY 2009, respectively. (Figure 2)

Despite those favorable developments in Lao PDR, however, monetary expansion still continued. Inflation rate was contained well and remained one digit, for instance, 7.6% in 2008, 0.03% in 2009, 5.9% in 2010 and 7.6% in 2011, which are lower than GDP growth rate in each year.

The increase in inflation rate in 2011 was mainly triggered by Gold and oil prices in international markets affected domestic price of those goods and partly due to an increase in food prices such as rice and livelihood because of import prices adjustment due to an appreciation of Kip currency against Thai Baht. (Figure 3)

ແລະ ສ່ວນໜຶ່ງແມ່ນມີສາເຫດມາຈາກການເພີ່ມຂຶ້ນຂອງ ລາຄາສະບຽງອາຫານ ເຊັ່ນ: ລາຄາເຂົ້າ ແລະ ຄ່າຄອງຊີບ ທີ່ສູງ ຊຶ່ງມີສາເຫດມາຈາກການປັບລາຄາຂອງສິນຄ້ານໍາ ເຂົ້າ ຍ້ອນການແຂ່ງຄ່າຂອງເງິນກີບທຽບໃສ່ສະກຸນເງິນ ບາດ. (ເສັ້ນສະແດງ 3)

ເຖິງຢ່າງໃດກໍ່ຕາມ, ເມື່ອສົມທຽບໃສ່ກັບບັນດາປະເທດ ເພື່ອນບ້ານໃນຂົງເຂດແມ່ນໍ້າຂອງ ເຫັນໄດ້ວ່າ ອັດຕາເງິນ ເຟີ້ ຂອງບັນດາປະເທດເຫຼົ່ານັ້ນເພີ່ມຂຶ້ນຢ່າງໄວວາໃນປີ 2008 ຊຶ່ງສາເຫດຫຼັກແມ່ນໄດ້ຮັບຜົນກະທົບມາຈາກ ການເພີ່ມຂຶ້ນຂອງລາຄາ ຂອງສິນຄ້າປະເພດພະລັງງານ ແລະ ສະບຽງອາຫານ. ໂດຍສະເພາະໃນປະເທດກໍາປູ ເຈຍ ແລະ ປະເທດຫວຽດນາມ ມີອັດຕາເງິນເຟີ້ສູງເຖິງ 25% ແລະ 23.1% ໃນປີ 2008 ຊຶ່ງສາເຫດແມ່ນມາ ຈາກການເພີ່ມຂຶ້ນສູງຂອງລາຄານໍ້າມັນ ແລະ ສະບຽງ ອາຫານ. ໃນປີ 2011 ອັດຕາເງິນເຟີ້ຂອງປະເທດ ຫວຽດນາມແມ່ນ 18.7% ໃນຄະນະທີ່ບັນດາປະເທດ ອື່ນໆ ຍັງຄົງຮັກສາໃຫ້ຢູ່ໃນລະດັບຕົວເລກດຽວ. (ເສັ້ນ ສະແດງ 4)

ໃນເບື້ອງຂອງທະນາຄານ, ໄປຄຽງຄູ່ກັບການເພີ່ມຂຶ້ນ ຂອງຄວາມຕ້ອງການໃນການພັດທະນາ, ລວມຍອດເງິນ ຟາກທັງໝົດ ຂອງທະນາຄານທຸລະກິດເພີ່ມຂຶ້ນຈາກ 30.6% ຂອງ GDP ໃນປີ 2010 ມາເປັນ 36.7% ໃນປີ 2011. ໃນທາງກົງກັນຂ້າມ, ການປ່ອຍສິນເຊື້ອ ຂອງທະນາຄານທຸລະກິດ ໃຫ້ແກ່ລະບົບເສດຖະກິດ ເພີ່ມຂຶ້ນຈາກ 28.5% ຂອງ GDP ໃນປີ 2010 ມາ ເປັນ 39.5% ໃນປີ 2011. (ເສັ້ນສະແດງ 5)

ທະນາຄານແຫ່ງ ສປປ ລາວ ໄດ້ປະຕິບັດນະໂຍບາຍອັດ ຕາແລກປ່ຽນ ຕາມກົນໄກຕະຫຼາດ ທີ່ມີການຄຸ້ມຄອງ ຂອງລັດເປັນເຄື່ອງມືຕົ້ນຕໍ ໃນການຮັກສາສະຖຽນລະ

Compared to the neighboring countries in the Mekong region, inflation in those countries increased rapidly in 2008 mainly due to the effect of energy and food prices increase. In particular, Cambodia and Vietnam recorded 25% and 23.1% in 2008 due to surge in oil and food prices. Vietnam also recorded 18.7% of inflation in 2011 while other countries remained one digit. (Figure 4)

With regard to monetary side, parallel with an increasing development needs, total deposits of commercial banks increased by 36.7% in 2011 compared to 2010, which accounted for 30.6% of GDP. On the other hand, loan by commercial banks to the economy increased 39.5% in 2011, which accounted for 28.5% of GDP. (Figure 5)

On exchange policy, Bank of the Lao PDR has implemented a floating exchange rate policy based on market mechanism, which is managed by the Government of Lao with a view to aiming to maintain stable monetary policy. It just appreciated 2.9% in 2011 against USD.

ພາຍເງິນຕາແຫ່ງຊາດ, ຜ່ານການປະຕິບັດນະໂຍບາຍດັ່ງກ່າວ ໃນປີ 2011 ສາມາດຮັກສາສະຖຽນລະພາບຂອງຄ່າເງິນກີບໄດ້ຢ່າງໜັ້ນທ່ຽງ ເງິນກີບແຂງຄ່າ 2.9% ທຽບໃສ່ໂດລາສະຫາລັດ.

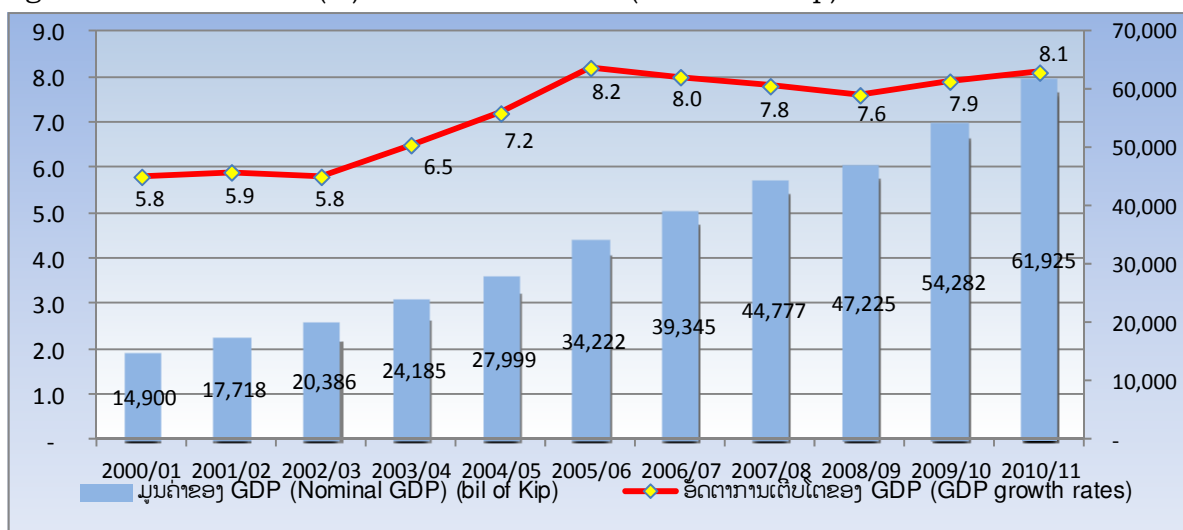
ການນຳເຂົ້າ ແລະ ສົ່ງອອກ ມີທ່າອ່ຽງເພີ່ມຂຶ້ນນັບແຕ່ປີ 2003 ຊຶ່ງສິນຄ້າຕົ້ນຕໍຂອງການສົ່ງອອກແມ່ນ ບໍ່ແຮ່ ເຊັ່ນ: ຄຳ ແລະ ທອງແດງ ສິນຄ້ານຳເຂົ້າຕົ້ນຕໍແມ່ນ ສິນຄ້າເພື່ອການລົງທຶນເຂົ້າໃນຂະແໜງການບໍ່ແຮ່ ແລະ ໂຄງການໄຟຟ້າ ຕາມລຳດັບ.

ການລົງທຶນໂດຍກົງຈາກຕ່າງປະເທດ ສະເລ່ຍເກີນກ່ວາ 60% ຂອງບັນຊີການເງິນ ແລະ ບັນຊີທຶນ ໃນຊຸມປີຜ່ານມາ ແລະ ການລົງທຶນເຂົ້າໃນຂະແໜງຊັບພະຍາກອນ ເຊັ່ນ: ໄຟຟ້າ, ບໍ່ແຮ່ ແລະ ການບໍລິການ ຍັງຄົງມີຄວາມເຂັ້ມແຂງ. ພື້ນຖານການລົງທຶນໂດຍກົງຈາກຕ່າງປະເທດ ຈາກ ປະເທດ ໄທ, ຈີນ ແລະ ຫວຽດນາມເພີ່ມຂຶ້ນຈາກ ປີ 2001 ຫາ 2011 ເກີນກ່ວາ 60% (ເສັ້ນສະແດງ 7-9)

Export and import have been on the rise since around 2003 which are driven by mining export such as gold and copper, and import of investment goods stemming from developments on mining and hydropower projects, respectively.

Foreign direct investments in Lao PDR exceeded 60% in capital and financial accounts in recent years and investments in resources sectors such as electricity generation, mining and service sector remained strong. Foreign direct investments from Vietnam, China and Thailand on an accumulated basis from 2001 to 2011 exceeded 60% (Figure 7-9)

ເສັ້ນສະແດງ 1: ອັດຕາການເຕີບໂຕຂອງ GDP ແລະ ມູນຄ່າ ຂອງ GDP ຕາມລາຄາໃນປີ (ຕື້ກີບ)
Figure 1: GDP Growth (%) and Nominal GDP (billions of Kip)

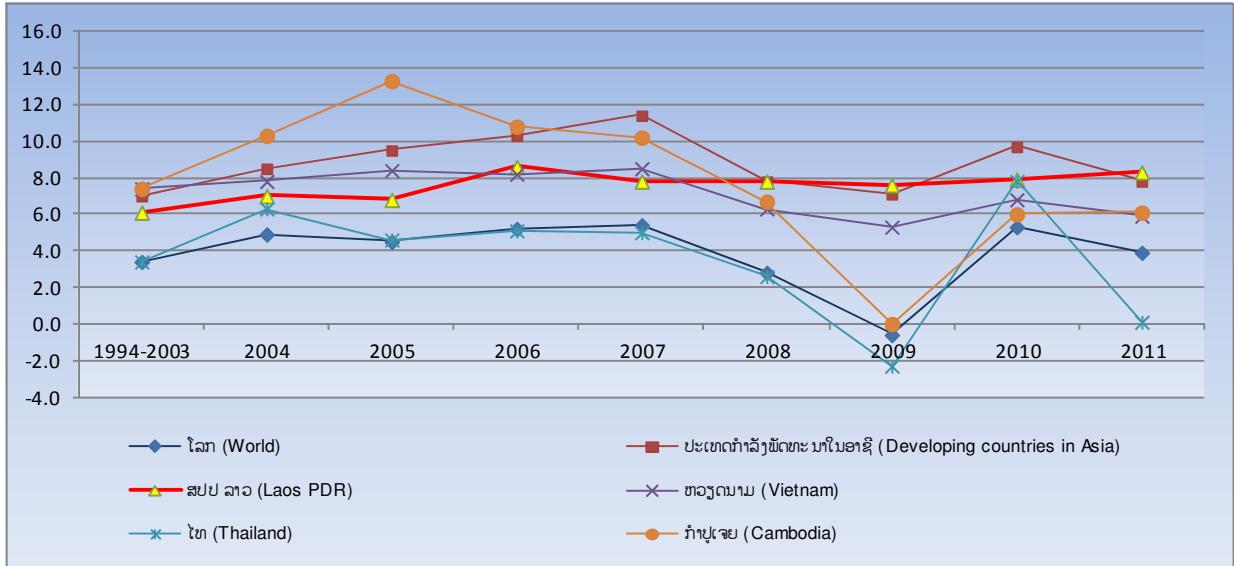


ແຫຼ່ງຂໍ້ມູນ: ກະຊວງແຜນການ ແລະ ການລົງທຶນ

Source: Ministry of Planning and Investment

ເສັ້ນສະແດງ 2: ການສຶມທຽບຕົວເລກ GDP ກັບບັນດາປະເທດເພື່ອນບ້ານ

Figure 2 : Comparison real GDP (%) with neighboring countries in the region



ແຫຼ່ງຂໍ້ມູນ: ກອງທຶນສາກົນ IMF

Source : IMF (World Economic Outlook April 2012)

ເສັ້ນສະແດງ 3: ອັດຕາເງິນເຟີ້ (ສະເລ່ຍແຕ່ລະປີ %)

Figure 3 : Inflation rate (yearly average, %)

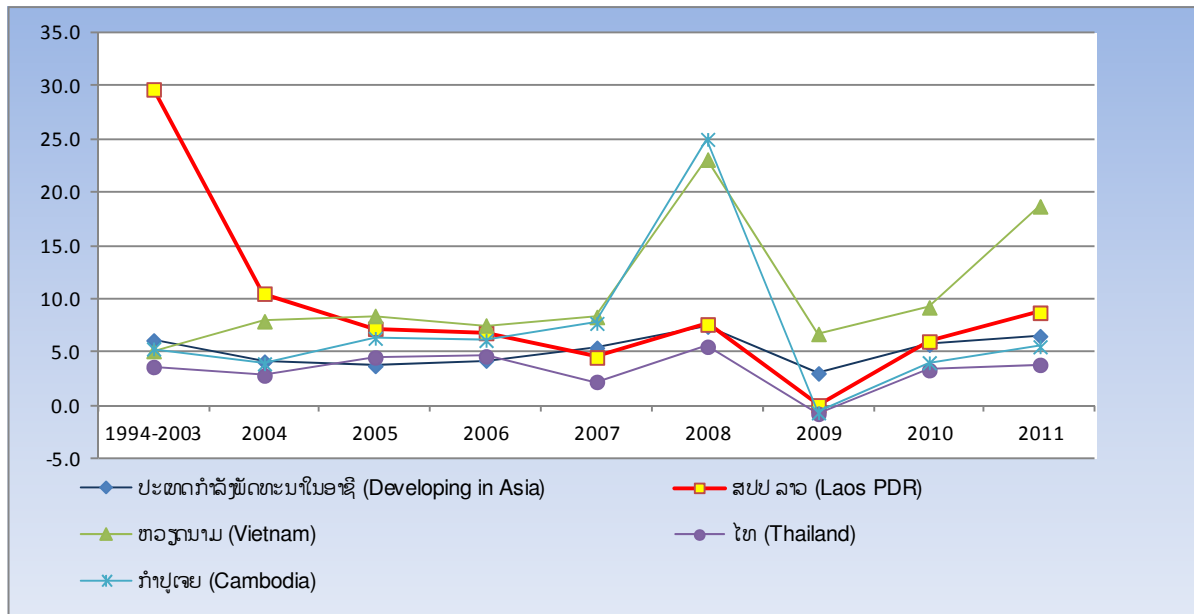


ແຫຼ່ງຂໍ້ມູນ: ທະນາຄານແຫ່ງ ສປປ ລາວ

Source: Bank of Lao

ເສັ້ນສະແດງ 4: ເງິນເຟີ ໃນບັນດາປະເທດຂົງເຂດແມ່ນ້ຳຂອງ (% ປ່ຽນແປງໃນແຕ່ລະປີ)

Figure 4 : Inflation in the Mekong region (Annual percentage change,%)

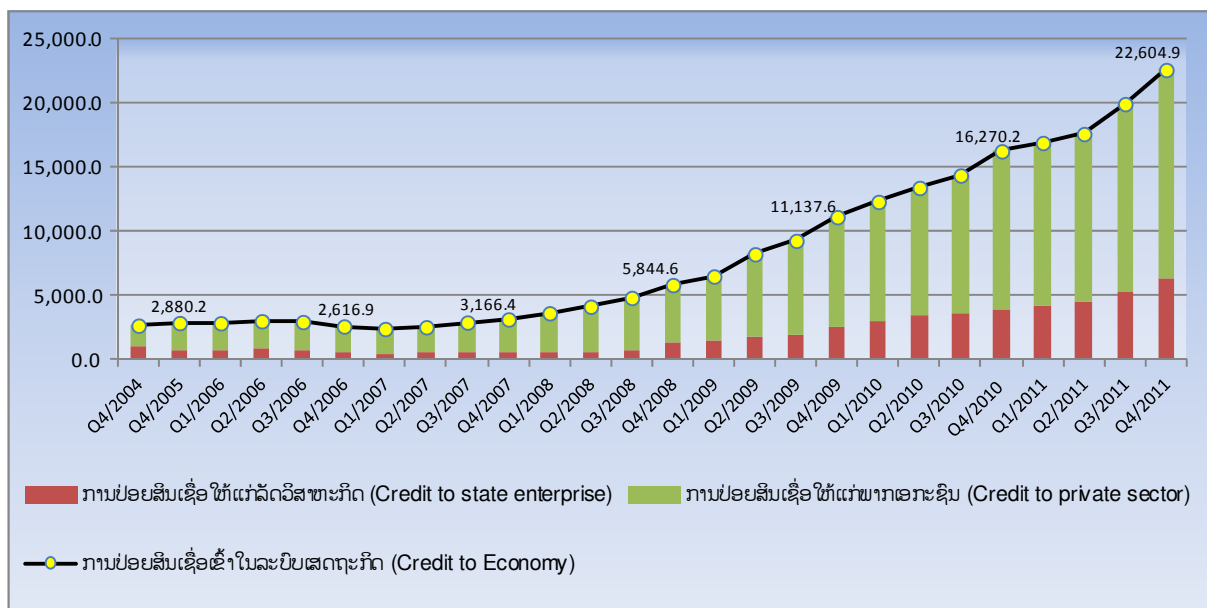


ແຫຼ່ງຂໍ້ມູນ: ກອງທຶນສາກົນ IMF

Source : IMF (World Economic Outlook April 2012)

ເສັ້ນສະແດງ 5: ການປ່ອຍສິນເຊື່ອເຂົ້າໃນລະບົບເສດຖະກິດ (ຕື້ກີບ)

Figure 5 : Credit to the Economy (billions of Kip)

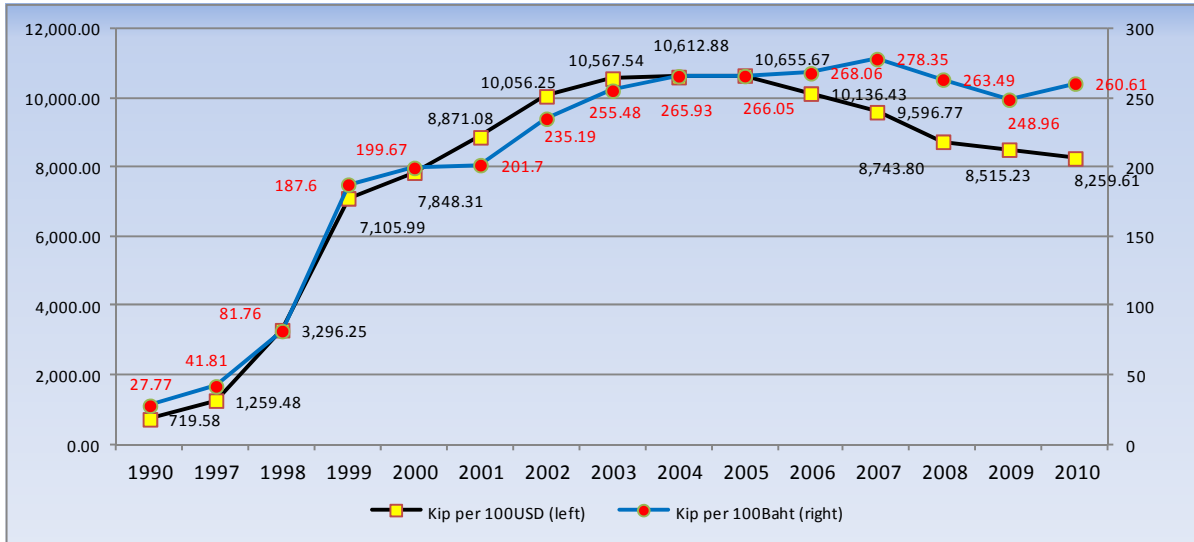


ແຫຼ່ງຂໍ້ມູນ: ທະນາຄານແຫ່ງ ສປປ ລາວ

Source: Bank of Lao

ເສັ້ນສະແດງ 6: ອັດຕາແລກປ່ຽນເງິນຕາຕ່າງປະເທດ-ທະນາຄານການຄ້າ (ອັດຕາສະເລ່ຍ)

Figure 6 : Foreign Exchange – Commercial Bank (average rate)

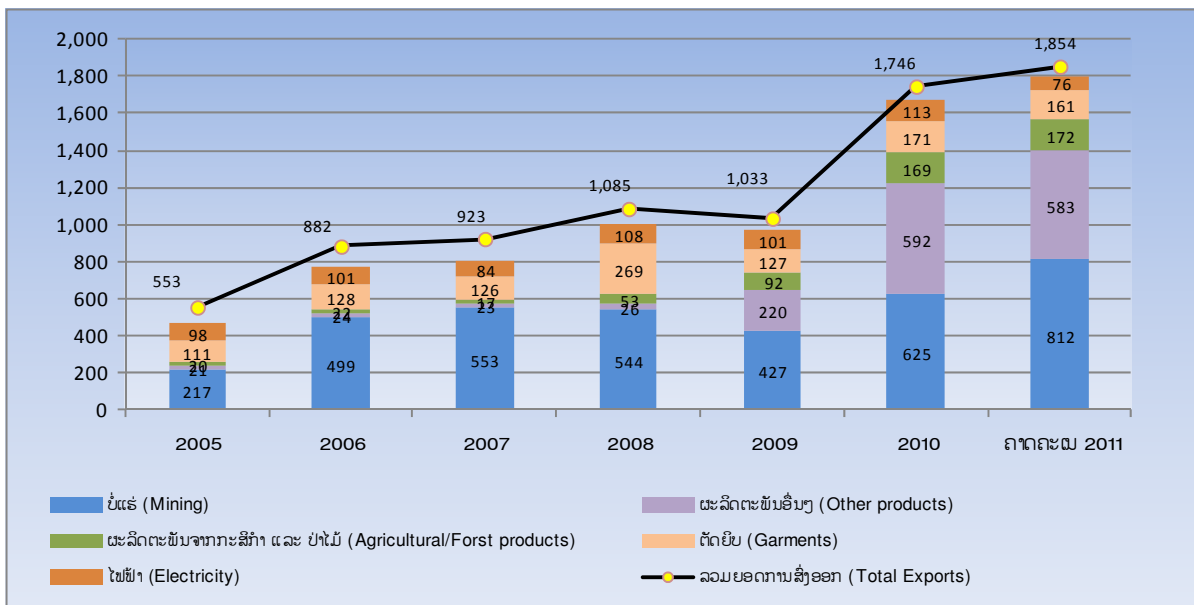


ແຫຼ່ງຂໍ້ມູນ: ທະນາຄານແຫ່ງ ສປປ ລາວ

Source: Bank of Lao

ເສັ້ນສະແດງ 7: ການສົ່ງອອກແຍກເປັນແຕ່ລະປະເພດສິນຄ້າ (ລ້ານໂດລາ)

Figure 7 : Export by Commodity (Millions of USD)

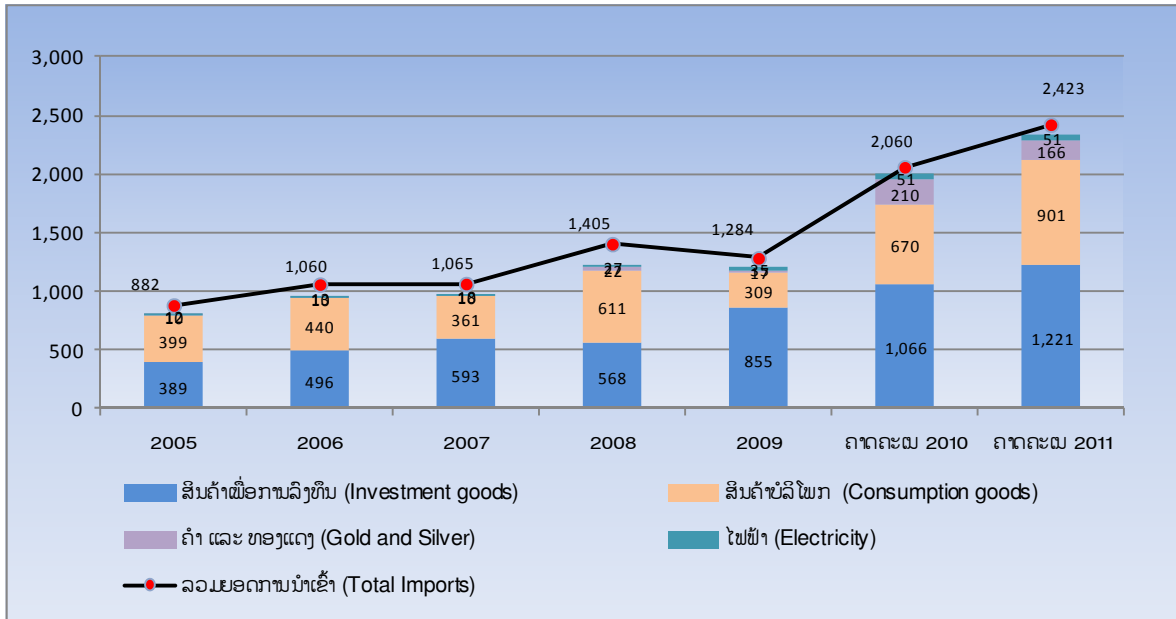


ແຫຼ່ງຂໍ້ມູນ: ທະນາຄານແຫ່ງ ສປປ ລາວ

Source: Bank of Lao

ເສັ້ນສະແດງ 8: ການນຳເຂົ້າແຍກເປັນແຕ່ລະປະເພດສິນຄ້າ (ລ້ານໂດລາ)

Figure 8 : Import by Commodity (millions of USD)

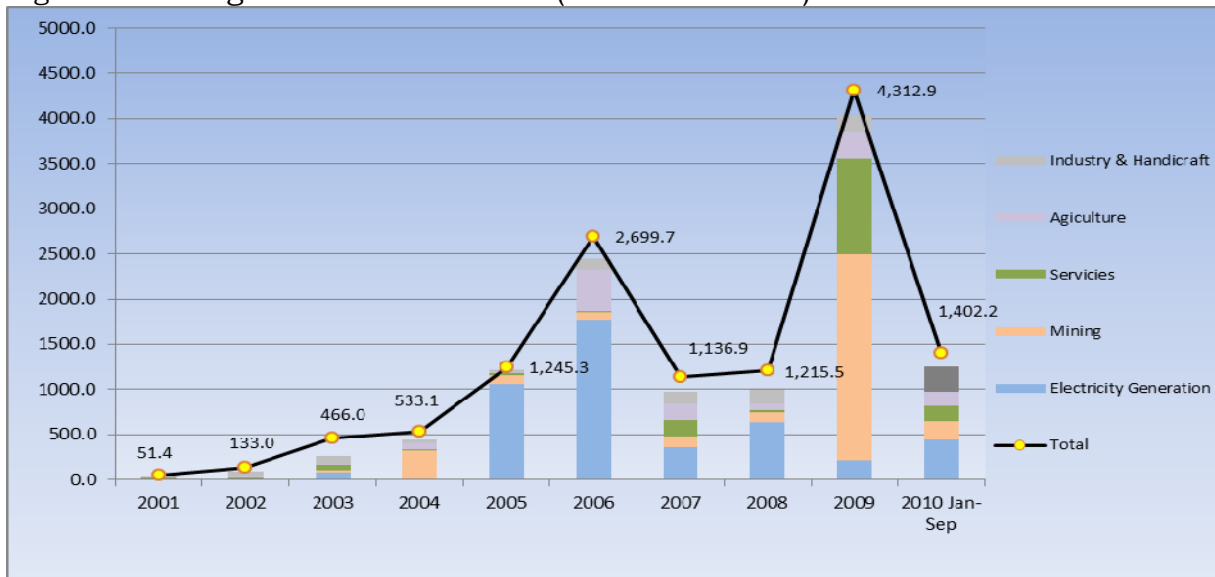


ແຫຼ່ງຂໍ້ມູນ: ທະນາຄານແຫ່ງ ສປປ ລາວ

Source: Bank of Lao

ເສັ້ນສະແດງ 9: ການລົງທຶນໂດຍກົງຂອງຕ່າງປະເທດ (ລ້ານໂດລາ)

Figure 9 : Foreign Direct Investment (millions of USD)

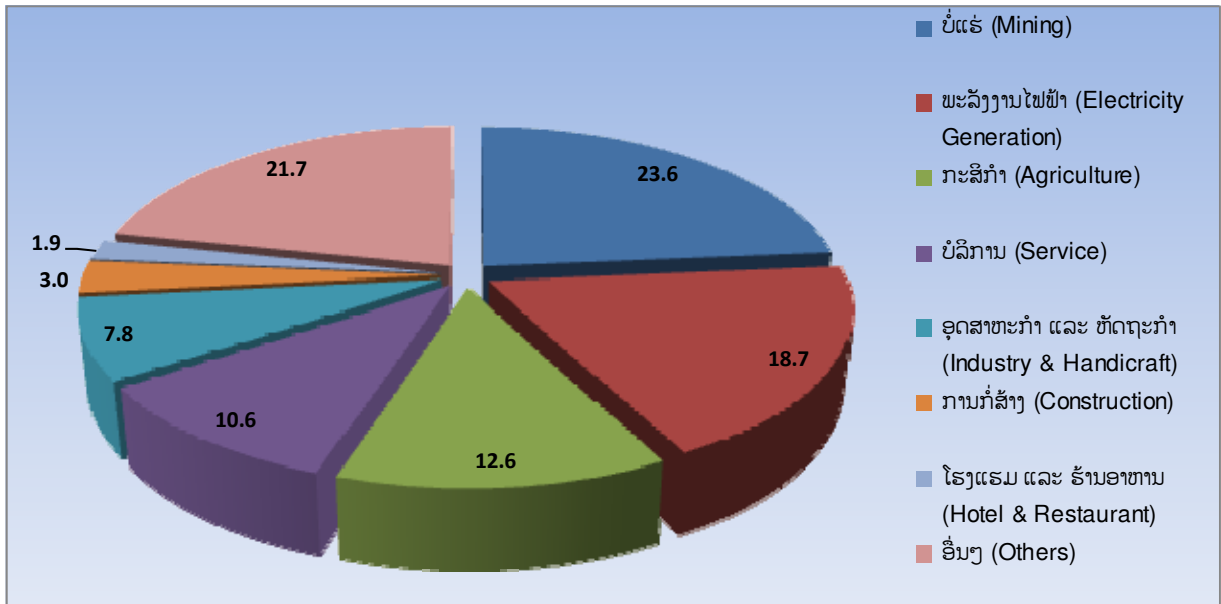


ແຫຼ່ງຂໍ້ມູນ: ກະຊວງແຜນການ ແລະ ການລົງທຶນ

Source : Ministry of Planning and Investment

ເສັ້ນສະແດງ 10: ການລົງທຶນໂດຍກົງຂອງຕ່າງປະເທດເປັນແຕ່ລະຂະແໜງການ (2000-2011, ລ້ານໂດລາ)

Figure 10 : Foreign Direct Investment by Industry (2000-2011, millions of USD)



ແຫຼ່ງຂໍ້ມູນ: ກະຊວງແຜນການ ແລະ ການລົງທຶນ

Source : Ministry of Planning and Investment

II. ການຈັດຕັ້ງປະຕິບັດງົບປະມານສິກປີ 2010/11

2.1 ການຈັດຕັ້ງປະຕິບັດລາຍຮັບ

2.1.1 ລາຍຮັບຈາກພາສີ-ອາກອນ

ລາຍຮັບຈາກພາສີ-ອາກອນ ແມ່ນມີທ່າອ່ຽງເພີ່ມຂຶ້ນ ຢ່າງຕໍ່ເນື່ອງນັບແຕ່ສິກປີ 2004/05 ແລະ ບັນລຸໄດ້ 14.7% ຂອງ GDP ໃນສິກປີ 2010/11, ຊຶ່ງເຫັນໄດ້ ວ່າສູງກ່ວາສິກປີ 2009/10 ປະມານ ໜຶ່ງ ເປີເຊັນ. ການຈັດຕັ້ງປະຕິບັດລາຍຮັບຈາກພາສີ-ອາກອນ ໄດ້ດີ ໃນສິກປີ 2010/11 ຕົ້ນຕໍແມ່ນມາຈາກ ອາກອນຊົມໃຊ້, ອາກອນມູນຄ່າເພີ່ມ ທີ່ໄດ້ມີການແນະນຳໃນເດືອນ ມັງກອນປີ 2010, ອາກອນກຳໄລ ແລະ ພາສີຂາເຂົ້າ. (ເສັ້ນສະແດງ 10)

ການຈັດຕັ້ງປະຕິບັດແຜນງົບປະມານທີ່ສະພາແຫ່ງຊາດ ຮັບຮອງ ເຫັນໄດ້ວ່າ ລາຍຮັບຈາກພາສີ-ອາກອນ ໃນ ສິກປີ 2010/11 ລົ້ນແຜນການເຖິງ 9.9% ສາເຫດ ຕົ້ນຕໍແມ່ນມາຈາກ ລາຍຮັບຈາກພາສີຊັບພະຍາກອນ, ຄ່າພາກຫຼວງ, ອາກອນຕົວເລກທຸລະກິດ, ອາກອນມູນ ຄ່າເພີ່ມ, ອາກອນລາຍໄດ້ ແລະ ອາກອນຊົມໃຊ້. ການ ຈັດຕັ້ງປະຕິບັດລາຍຮັບທີ່ບໍ່ແມ່ນພາສີ-ອາກອນສາມາດ ປະຕິບັດໄດ້ລົ້ນແຜນການເຖິງ 2.9%. ຜົນຂອງການ ຈັດຕັ້ງປະຕິບັດເຫຼົ່ານີ້ເຮັດໃຫ້ລາຍຮັບພາຍໃນ ສາ ມາດຈັດຕັ້ງປະຕິບັດໄດ້ລົ້ນແຜນການທີ່ສະພາຮັບຮອງ ເຖິງ 9.1% ໃນສິກປີ 2010/11. (ຕາຕະລາງ 2)

ອີງຕາມການຈັດຕັ້ງປະຕິບັດ ລາຍຮັບຈາກພາສີ-ອາ ກອນ ເຫັນໄດ້ວ່າລາຍຮັບດັ່ງກ່າວມີການເພີ່ມຂຶ້ນ ເຖິງ ສອງຕົວເລກ (20% ຫາ 30%) ໃນຊຸມປີທີ່ຜ່ານມາ.

II. Budget Operation for FY2010/2011

2.1 Revenue Performance

2.1.1 Tax Revenue

Tax revenue has been steadily increasing since FY2004/05 and reached to 14.7% of GDP in FY2010/11, which was higher than FY2009/10 by one percentage point. The strong tax revenue performance in FY 2010/11 was driven by Excise tax, Value added tax (VAT) which was introduced in January 2010, Profit tax and Import duties. (Figure 10)

In terms of the implementation of the budget proposal approved by the National Assembly, tax revenue in FY2010/11 exceeded the budget plan for FY2010/11 by about 9.9% mainly due to resource tax and royalties as well as Turnover tax, VAT, Income tax, Excise tax. Non-tax revenue also exceeded the budget plan by 2.9%. Reflecting those developments, revenue (tax and non-tax) in FY2010/11 exceeded the budget plan by about 9.1%. (Table 2)

With regard to tax revenue performance in Kip term, tax revenue made two digits (20 to 30 percent) increase approximately in the past years.

ເຖິງຢ່າງໃດກໍຕາມ, ການເຕີບໂຕຂອງລາຍຮັບຈາກພາສີ-ອາກອນແມ່ນມີຄວາມຊັກຊ້າລົງ ເຫຼືອປະມານ 10% ໃນສິກປີ 2008/09 ເນື່ອງຈາກວ່າໄດ້ຮັບຜົນກະທົບຈາກສະພາບເສດຖະກິດໂລກຖືດຖອຍ, ແຕ່ຫຼັງຈາກນັ້ນ, ການຈັດຕັ້ງປະຕິບັດລາຍຮັບຈາກພາສີ-ອາກອນໄດ້ເພີ່ມຂຶ້ນສູງເຖິງ 20.9% ໃນສິກປີ 2009/10 ແລະ 21.4% ໃນສິກປີ 2010/11 ທຽບໃສ່ປີຜ່ານມາ. (ເສັ້ນສະແດງ 11)

ອີງຕາມການຈັດຕັ້ງປະຕິບັດລາຍຮັບ ເປັນແຕ່ລະປະເພດພາສີ-ອາກອນ ໃນຊຸມປີຜ່ານມາເຫັນໄດ້ວ່າ ອາກອນກຳໄລ, ພາສີຊັບພະຍາກອນທຳມະຊາດ, ພາສີຂາເຂົ້າ, ອາກອນຊົມໃຊ້ ແລະ ອາກອນລາຍໄດ້ ແມ່ນສືບຕໍ່ມີການເພີ່ມຂຶ້ນຢ່າງແຂງແຮງ ແລະ ເພີ່ມຂຶ້ນເຖິງ 41.5%, 16.9%, 16% 15.5% ແລະ 14.9% ໃນສິກປີ 2010/11 ທຽບໃສ່ສິກປີ 2009/10 ຕາມລຳດັບ. (ເສັ້ນສະແດງ 11)

ປະເພດອາກອນທີ່ມີລາຍຮັບຂະໜາດໃຫຍ່ ເຊັ່ນ: ອາກອນຊົມໃຊ້, ອາກອນມູນຄ່າເພີ່ມ, ອາກອນກຳໄລ ແລະ ພາສີຂາເຂົ້າ ກວມເອົາປະມານ 70% ຂອງລາຍຮັບພາສີ-ອາກອນທັງໝົດ. ໃນທາງກົງກັນຂ້າມ, ອາກອນຕົວເລກທຸລະກິດ ຊຶ່ງເປັນລາຍຮັບທີ່ມີສັດສ່ວນໃຫຍ່ໃນແຕ່ລະປີພັດມີທ່າອ່ຽງຫຼຸດລົງຫຼາຍໃນສິກປີ 2010/11 ນັບແຕ່ໄດ້ມີການນຳໃຊ້ອາກອນມູນຄ່າເພີ່ມໃນເດືອນມັງກອນປີ 2010 ເຮັດໃຫ້ບັນດາຜູ້ເສຍອາກອນຕົວເລກທຸລະກິດສ່ວນໜຶ່ງ ໄດ້ປ່ຽນຮູບແບບມານຳໃຊ້ການເສຍແບບອາກອນມູນຄ່າເພີ່ມ. (ເສັ້ນສະແດງ 11)

However, tax revenue growth decelerated to about 10% in FY2008/09 due to an effect of the global recession. Nevertheless, in the afterwards, tax revenue recorded a strong increase of 20.9% in FY2009/10 and 21.4% in FY2010/11 compared to the previous year respectively. (Figure 11)

Regarding revenue performance of each tax item in recent years, Profit tax, Natural Resources tax, Import duties, Excise tax and Income tax continued to increase strongly and recorded an increase of 41.5%, 16.9%, 16.0%, 15.5% and 14.9% in FY2010/11 in comparison to FY2009/10, respectively. (Figure 11)

Large tax revenue items such as Excise tax, VAT, Profit tax and Import duties accounted for about 70% of the total tax revenue. On the other hand, Turnover tax which occupied the big revenue share every year, decreased substantially in FY2010/11 since part of tax payers subject to Turnover tax was newly shifted to an application of VAT as a result of an introduction of VAT in January in 2010. (Figure 11)

ການນຳໃຊ້ອາກອນມູນຄ່າເພີ່ມໃນເດືອນມັງກອນປີ 2010 ແລະ ໄດ້ມີການບັນຈຸເຂົ້າໃນລາຍການຂອງລາຍ ຮັບຈາກພາສີ-ອາກອນໃນສິກປີ 2010/11, ອາກອນ ມູນຄ່າເພີ່ມ ໄດ້ສ້າງລາຍຮັບຢ່າງສູງໃນສິກປີ 2010/11 ຊຶ່ງສາມາດປະຕິບັດໄດ້ເກີນແຜນການເຖິງ 17% ຊຶ່ງ ສ່ວນໜຶ່ງແມ່ນໄດ້ຮັບຜົນມາຈາກຂະບວນການປູກຈິດ ສຳນັກຂອງຂະແໜງສ່ວຍສາອາກອນ ໂດຍເລັ່ງເປົ້າ ໝາຍໃສ່ບັນດາວິສາຫະກິດຂະໜາດໃຫ່ຍ ທີ່ຕ້ອງເສຍ ອາກອນມູນຄ່າເພີ່ມ ແລະ ສ່ວນໜຶ່ງແມ່ນມາຈາກ ກິດຈະກຳທາງດ້ານເສດຖະກິດ.

ອາກອນຊົມໃຊ້, ອາກອນກຳໄລ ແລະ ພາສີຂາເຂົ້າ ແມ່ນຍັງສືບຕໍ່ມີການເພີ່ມຂຶ້ນຢ່າງແຂງແຮງ ໃນຊຸມປີທີ່ ຜ່ານມາຊຶ່ງສາເຫດແມ່ນມາຈາກ ກິດຈະກຳທາງດ້ານ ເສດຖະກິດສືບຕໍ່ມີການຂະຫຍາຍຕົວ ຕະຫຼອດເຖິງ ການເພີ່ມຂຶ້ນຂອງການນຳເຂົ້າ ຍ້ອນຄວາມຕ້ອງການ ພາຍໃນສູງ.

2.1.2 ລາຍຮັບຈາກຊັບພະຍາກອນທຳມະຊາດ.

ລາຍຮັບຈາກຊັບພະຍາກອນທຳມະຊາດ (ອາກອນກຳ ໄລ ແລະ ຄ່າພາກຫຼວງຈາກບໍ່ແຮ່ ແລະ ລາຍຮັບຈາກ ຊັບພະຍາກອນທຳມະຊາດອື່ນໆ) ເພີ່ມຂຶ້ນ ເປັນເປີ ເຊັນຂອງ GDP ນັບແຕ່ສິກປີ 2005/06 ແລະ ເພີ່ມ ສູງສຸດເຖິງ 3% ຕໍ່ GDP ໃນສິກປີ 2007/08. ເຖິງ ຢ່າງໃດກໍຕາມ, ລາຍຮັບພາສີ-ອາກອນຈາກຊັບພະຍາ ກອນທຳມະຊາດ ເພີ່ມຂຶ້ນເຖິງ 2.5% ຕໍ່ GDP ໃນ ສິກປີ 2010/11 ຊຶ່ງສ່ວນໜຶ່ງແມ່ນມາຈາກລາຄາຂອງ ຄຳ ແລະ ທອງແດງໃນຕະຫຼາດໂລກສູງ. ໃນທາງ ກົງກັນຂ້າມ, ລາຍຮັບພາສີ-ອາກອນປົກກະຕິ (ບໍ່ແມ່ນ ຊັບພະຍາກອນທຳມະຊາດ) ມີທ່າອ່ຽງເພີ່ມຂຶ້ນນັບແຕ່

VAT was introduced in January 2010 and was published from FY2010/11 as one of tax revenue items. VAT made a strong revenue performance in FY2010/11, which exceeded the budget plan by 17% partly due to the effect of activities of public awareness by tax authorities targeted to large enterprises subject to VAT and partly due to continued economic activities.

Excise tax, Profit tax and Import duties continues a strong increase in the past years reflecting continued expansion of economic activities as well as an increase in import reflecting strong demands.

2.1.2 Resource Tax Revenue

Resource tax revenue (profit tax and royalties from mining, and other resource revenue) increased in percent of GDP since around FY2005/06 and peaked off at around 3.0% of GDP in FY2007/2008. However, resource tax revenue increased to 2.5% of GDP in FY2010/11 partly due to favorable gold and copper prices in the international markets. On the other hand, non-resource tax revenue has been on the rise since FY2004/05 and reached to 12.4% of

ສິກປີ 2004/05 ແລະ ບັນລຸໄດ້ 12.4% ຂອງ GDP ໃນສິກປີ 2010/11. ລາຍຮັບ ຈາກຂະແໜງ ການບໍ່ແຮ່ ທຽບໃສ່ລາຍຮັບພາສີ-ອາກອນຈາກຊັບພະ ຍາກອນທຳມະຊາດອື່ນໆ ແມ່ນມີສ່ວນເພີ່ມຂຶ້ນນັບ ແຕ່ສິກປີ 2005/06 ແລະ ບັນລຸເຖິງ 93.8% ໃນສິກ ປີ 2010/11.

ການຈັດຕັ້ງປະຕິບັດລາຍຮັບພາສີ-ອາກອນ ຈາກຊັບ ພະຍາກອນທຳມະຊາດ ແລະ ລາຍຮັບພາສີ-ອາກອນ ປົກກະຕິ (ບໍ່ແມ່ນຊັບພະຍາກອນທຳມະຊາດ) ເຫັນໄດ້ ວ່າ ລາຍຮັບພາສີອາກອນປົກກະຕິ ສືບຕໍ່ມີອັດຕາການ ເພີ່ມຂຶ້ນເຖິງ ສອງຕົວເລກ (15% ຫາ 30%) ໃນຊຸມ ປີທີ່ຜ່ານມາ. ໃນທາງກົງກັນຂ້າມ, ລາຍຮັບພາສີ- ອາກອນ ຈາກຊັບພະຍາກອນທຳມະຊາດແມ່ນມີທ່າ ອ່ຽງເພີ່ມຂຶ້ນ ແລະ ມີອັດຕາການເພີ່ມຂຶ້ນສູງເຖິງ 61.5% ໃນສິກປີ 2010/11 ທຽບໃສ່ສິກປີ 2009/10. (ເສັ້ນສະແດງ 13 ແລະ 14)

2.1.3 ລາຍຮັບທີ່ບໍ່ແມ່ນພາສີ-ອາກອນ

ເຖິງແມ່ນວ່າການຈັດຕັ້ງປະຕິບັດລາຍຮັບຈາກພາສີ-ອາ ກອນຈະສາມາດເຮັດໄດ້ດີ, ລາຍຮັບທີ່ບໍ່ແມ່ນພາສີ-ອາ ກອນ ເປັນເປົ້າເຊັ່ນຂອງ GDP ມີທ່າອ່ຽງເພີ່ມຂຶ້ນເທື່ອ ລະນ້ອຍ ນັບແຕ່ສິກປີ 2000/01 ແລະ ຍັງຢູ່ໃນ ລະດັບໜ້ອຍກ່ວາ 2% ໃນປີທີ່ຜ່ານມາ. ເຖິງຢ່າງໃດກໍ່ ຕາມ, ມູນຄ່າຂອງລາຍຮັບທີ່ບໍ່ແມ່ນພາສີ-ອາກອນ ເປັນເງິນກີບເພີ່ມຂຶ້ນ ຊຶ່ງສ່ວນໃຫຍ່ໄດ້ຈາກ ເງິນປັນຜົນ ແລະ ອັດຕາດອກເບ້ຍເງິນກູ້ຈາກລັດວິສາຫະກິດ, ຄ່າ ບິນຜ່ານ ແລະ ລາຍຮັບບໍລິຫານວິຊາການ. ລາຍຮັບທີ່ ບໍ່ແມ່ນພາສີ-ອາກອນມີການເພີ່ມຂຶ້ນເລັກນ້ອຍປະມານ 3.6% ໃນສິກປີ 2010/11 ທຽບໃສ່ສິກປີທີ່ຜ່ານມາ.

GDP in FY2010/11. Resource revenue from mining increased its share of the total resource tax revenue since FY2005/06 and reached to 93.8% in FY2010/11.

Regarding resource and non-resource tax revenue performance in Kip term, non-resource tax revenue continued two digits increase (mid 15 to less than 30%) in the past years. On the other hand, resource tax revenue has been approximately on the rise and increased by 61.5% in FY2010/11 compared to FY2009/10. (Figure 13 and 14)

2.1.3 Non-tax Revenue

Despite favorable tax revenue performance, nontax revenue in percent of GDP has been gradually decreasing FY2000/01 and remained around less than 2.0% in recent years. Nevertheless, nontax revenue in Kip term has been on the rise, which was driven by dividends and interests stemming from state owned enterprises, overflights paid by foreign air carriers and administration fees. Nontax revenue declined slightly by 3.6% in FY2010/11 compared to the previous year. Out of nontax revenue, dividends and overflights increased by 21.0% and 10.4% in FY2010/11, respectively. (Figure 12)

ໃນນັ້ນ, ເງິນປັນຜົນ ແລະ ຄ່າບິນຜ່ານເພີ່ມຂຶ້ນປະມານ 21% ແລະ 10.4% ໃນສິກປີ 2010/11 ຕາມລຳດັບ. (ເສັ້ນສະແດງ 12)

2.1.4 ລາຍຮັບຈາກການຊ່ວຍເຫຼືອລ້າ

ລາຍຮັບຈາກການຊ່ວຍເຫຼືອລ້າແມ່ນສາມາດປະຕິບັດໄດ້ປະມານ 3% ຂອງ GDP ຈົນເຖິງສິກປີ 2008/09 ແຕ່ ມີການເພີ່ມຂຶ້ນຢ່າງໄວເຖິງ 6.6% ໃນສິກປີ 2009/10 ແລະ 6.0% ໃນສິກປີ 2010/11 ຊຶ່ງຕົ້ນຕໍແມ່ນມາຈາກການເພີ່ມຂຶ້ນຂອງການຊ່ວຍເຫຼືອລ້າທີ່ບໍ່ຕິດພັນກັບໂຄງການ. (ເສັ້ນສະແດງ 10, ຕາຕະລາງ ຂໍ້ມູນ 1)

2.1.5 ການຈັດຕັ້ງປະຕິບັດລາຍຮັບງົບປະມານທັງໝົດ

ການຈັດຕັ້ງປະຕິບັດລາຍຮັບງົບປະມານທັງໝົດ ແມ່ນມີການເພີ່ມຂຶ້ນຢ່າງເຂັ້ມແຂງ ນັບແຕ່ສິກປີ 2004/05 ແລະ ບັນລຸໄດ້ 22.3% ຂອງ GDP ໃນສິກປີ 2009/10 ແລະ 22.4% ຂອງ GDP ໃນສິກປີ 2010/11 ຊຶ່ງສາເຫດຕົ້ນຕໍແມ່ນມາຈາກການຈັດຕັ້ງປະຕິບັດລາຍຮັບຈາກພາສີ-ອາກອນ ແລະ ການຊ່ວຍເຫຼືອລ້າທີ່ບໍ່ຕິດພັນກັບໂຄງການຈາກຜູ້ໃຫ້ທຶນໄດ້ດີ.

(ເສັ້ນສະແດງ 10-14, ຕາຕະລາງ 1 ແລະ 2)

2.1.4 Grants

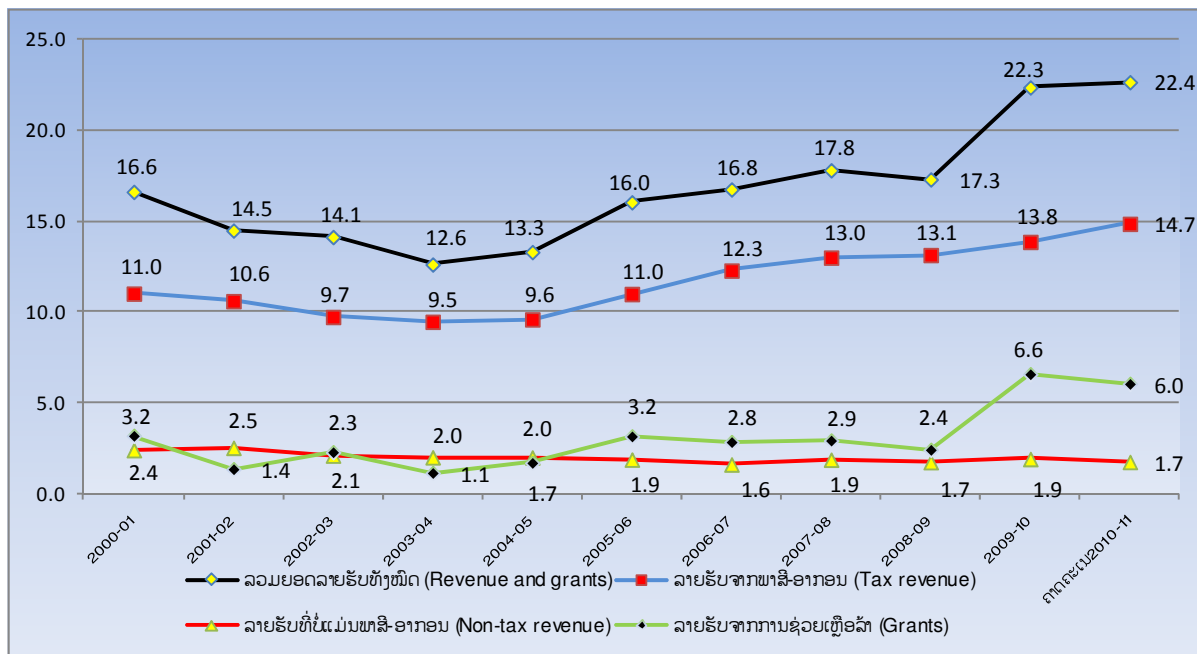
Grants approximately leveled off at around 3% of GDP until FY2008/09 but rapidly increased to 6.6% of GDP in FY2009/10 and 6.0% of GDP in FY2010/11 mainly due to an increase in non-project grants. (Figure 10, Data 1)

2.1.5 Overall Revenue Performance

Reflecting those developments, revenue and grants showed a strong increase since FY2004/05, and reached to 22.3% of GDP in FY2009/10 and 22.4% of GDP in FY 2010/11 reflecting favorable tax revenue performance and non-project grants assistance from donors. (Figure 10-14, Data 1 and 2))

ເສັ້ນສະແດງ 10: ການຈັດຕັ້ງປະຕິບັດລາຍຮັບງົບປະມານແຫ່ງລັດ (ເປີເຊັນຂອງ GDP)

Figure 10 : Revenue Performance (in percent of GDP)



ແຫຼ່ງຂໍ້ມູນ: ກະຊວງການເງິນ

Source : Ministry of Finance

ຕາຕະລາງ 1: ສັງລວມການຈັດຕັ້ງປະຕິບັດລາຍຮັບສິກປີ 2009/10 ແລະ ສິກປີ 2010/11

Table 1 : Summary of Revenue Performance in FY2009/10 and FY2010/11

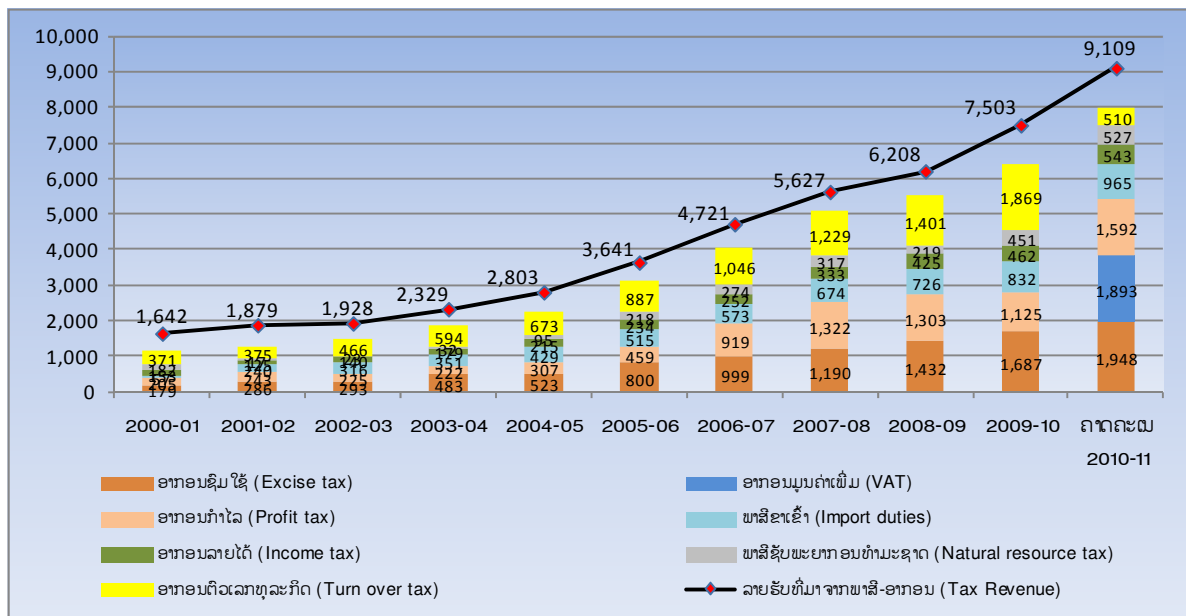
ເນື້ອໃນ (Items)	ສິກປີ 2009/10 FY 2009/10	ສິກປີ 2010/11 FY 2010/11
ລວມຍອດລາຍຮັບທັງໝົດ (Revenue and Grants)	22.3	22.4
ລາຍຮັບພາຍໃນ (Revenue)	15.7	16.4
ລາຍຮັບຈາກພາສີ-ອາກອນ (Tax revenue)	13.8	14.7
ລາຍຮັບທີ່ບໍ່ແມ່ນພາສີ-ອາກອນ (Non-tax revenue)	1.9	1.7
ລາຍຮັບຈາກການຊ່ວຍເຫຼືອລ້າ (Grants)	6.6	6.0
ຊ່ວຍເຫຼືອລ້າເປັນໂຄງການ (Project Grants)	1.6	1.9
ຊ່ວຍເຫຼືອລ້ານອກໂຄງການ (ຜູ້ໃຫ້ທຶນ) (Non-Project Grants) (Donors)	4.3	3.6
ຊ່ວຍເຫຼືອລ້ານອກໂຄງການ(ຍີ່ປຸ່ນ)) (Non-Project Grants) (Japan)	0.0	0.1
ຊ່ວຍເຫຼືອລ້າຕາມແຜນງານ (Program grants)	0.7	0.4

ແຫຼ່ງຂໍ້ມູນ: ກະຊວງການເງິນ

Source : Ministry of Finance

ເສັ້ນສະແດງ 11: ການຈັດຕັ້ງປະຕິບັດລາຍຮັບທີ່ມາຈາກພາສີ-ອາກອນ (ຕື້ກີບ)

Figure 11 : Tax Revenue Performance (billions of Kip)

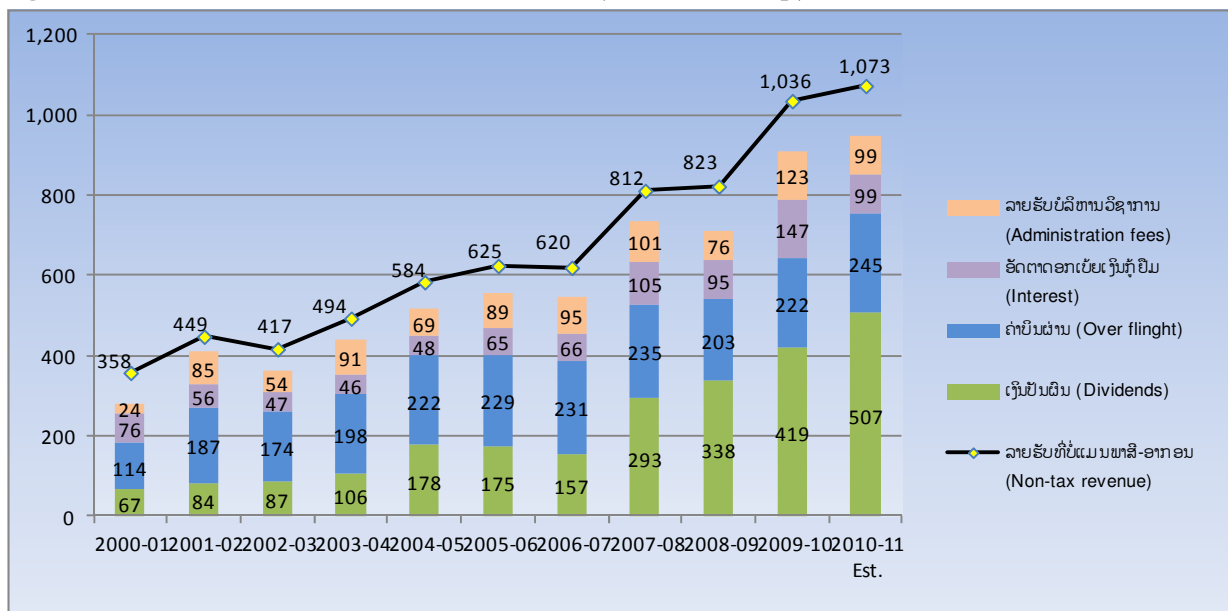


ແຫຼ່ງຂໍ້ມູນ: ກະຊວງການເງິນ

Source : Ministry of Finance

ເສັ້ນສະແດງ 12: ການຈັດຕັ້ງປະຕິບັດລາຍຮັບທີ່ບໍ່ແມ່ນພາສີ-ອາກອນ (ຕື້ກີບ)

Figure 12 : Non-Tax Revenue Performance (billions of Kip)



ແຫຼ່ງຂໍ້ມູນ: ກະຊວງການເງິນ

Source : Ministry of Finance

ຕາຕະລາງ 2: ການຈັດຕັ້ງປະຕິບັດລາຍຮັບພາຍໃນ ສິກປີ 2010/11 (ຕື້ກີບ)

Table 2 : Revenue Performance in FY2010/11 Est (Billion Kip)

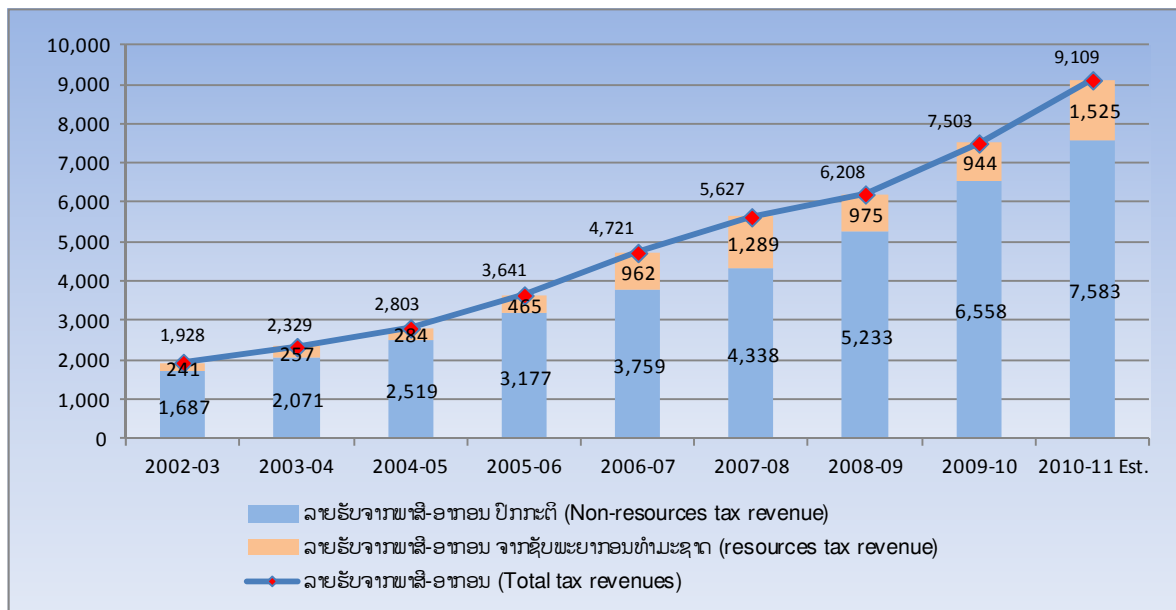
	ສິກປີ (FY) 2009/10 (A)	ສິກປີ (FY) 2010/11 (B)	% ການເພີ່ມຂຶ້ນ (%increase) (A)/(B)	ແຜນການສິກປີ (Plan for) 2010/11 (C)	% ການຈັດຕັ້ງ ປະຕິບັດ (Implementation) (B)/(C)
ລາຍຮັບພາສີ-ອາກອນ (Tax revenue)	7,503	9,109	21.4	8,287	109.9
ອາກອນກຳໄລ (Profit tax)	1,125	1,592	41.5	1,474	107.9
ອາກອນລາຍໄດ້ (Income tax)	462	543	17.5	486	111.7
ອາກອນຕົວເລກທຸລະກິດ (Turn over tax)	1,869	510	-72.7	402	126.8
ອາກອນມູນຄ່າເພີ່ມ (VAT)		1,893	-	1,626	116.4
ອາກອນຊົມໃຊ້ (Excise tax)	1,687	1,948	15.5	1,832	106.3
ພາສີຂາເຂົ້າ (Import duties)	832	965	15.9	1,010	95.6
ພາສີຂາອອກ (Export duties)	59	115	94.9	49	235.8
ຄ່າທຳນຽມຕ່າງໆ (Other fees)	702	532	-24.2	592	89.9
ພາສີຈາກຊັບພະຍາກອນທຳມະຊາດ (Resources tax)	451	527	16.9	415	127.0
ຄ່າພາກຫຼວງຈາກການຂາຍໄມ້ (Timber royalties)	49	93	88.9	50	185.4
ຄ່າພາກຫຼວງໄຟຟ້າ (Hydro-power royalties)	109	195	78.7	192	101.5
ລາຍຮັບທີ່ບໍ່ແມ່ນພາສີ-ອາກອນ (Non-tax revenue)	1,036	1,073	3.6	1,042	103.0
ລາຍຮັບບໍລິຫານວິຊາການ (administration fees)	123	99	-19.1	158	62.5
ເງິນບັນຜົນ (Dividends)	419	507	21.1	427	118.7
ອັດຕາດອກເບ້ຍເງິນກູ້ (Interest)	147	99	-33.0	98	99.3
ຄ່າບິນຜ່ານ (Overflight)	222	245	10.2	234	104.7
ລວມຍອດລາຍຮັບພາຍໃນ (Revenue)	8,538	10,182	19.3	9,329	109.13

ແຫຼ່ງຂໍ້ມູນ: ກະຊວງການເງິນ

Source : Ministry of Finance

ເສັ້ນສະແດງ 13: ການຈັດຕັ້ງປະຕິບັດລາຍຮັບພາສີ-ອາກອນຈາກຊັບພະຍາກອນທຳມະຊາດ (ຕື້ກີບ)

Figure 13 : Resource Tax Revenue Performance (billions of Kip)

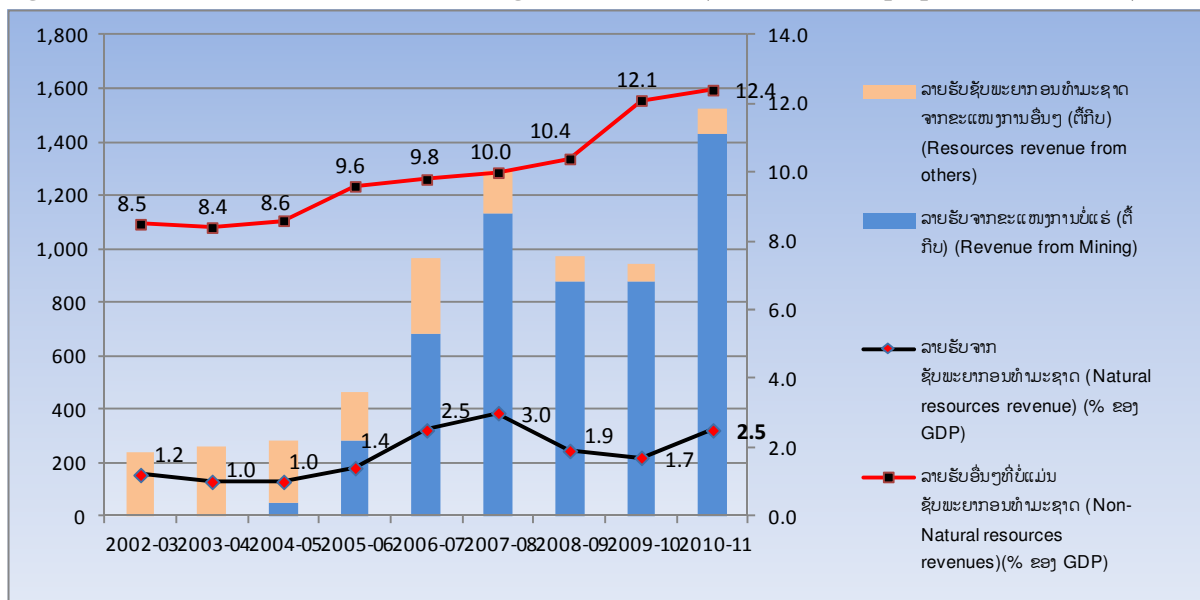


ແຫຼ່ງຂໍ້ມູນ: ກະຊວງການເງິນ

Source : Ministry of Finance

ເສັ້ນສະແດງ 14: ລາຍຮັບພາສີ-ອາກອນຊັບພະຍາກອນທຳມະຊາດ ຈາກບໍ່ແຮ່ ແລະ ອື່ນໆ

Figure 14 : Resource Tax from Mining and Others (billions of Kip, percent of GDP)



ແຫຼ່ງຂໍ້ມູນ: ກະຊວງການເງິນ

Source : Ministry of Finance

2.2 ການຈັດຕັ້ງປະຕິບັດລາຍຈ່າຍງົບປະມານ

ການຈັດຕັ້ງປະຕິບັດລາຍຈ່າຍງົບປະມານ ໃນໄລຍະທີ່ຜ່ານມາເຫັນໄດ້ວ່າ ສາມາດປະຕິບັດໄປຕາມແຜນທີ່ສະພາແຫ່ງຊາດຮັບຮອງໃນແຕ່ລະປີ, ລາຍຈ່າຍບໍລິຫານປົກກະຕິ ໃນສິກປີ 2010/11 ແມ່ນສາມາດປະຕິບັດໄດ້ຕໍ່າກ່ວາແຜນການປະມານ 1.5% ໃນຂະນະທີ່ ລາຍຈ່າຍເພື່ອການລົງທຶນ ຂອງລັດແມ່ນປະຕິບັດເກີນແຜນການປະມານ 3.2%. ເຖິງຢ່າງໃດກໍ່ຕາມ, ລວມຍອດລາຍຈ່າຍທັງໝົດໃນສິກປີ 2010/11 ແມ່ນປະຕິບັດເກີນແຜນເລັກນ້ອຍປະມານ 1%. ການຈັດສັນງົບປະມານເຂົ້າໃນລາຍຈ່າຍບໍລິຫານ ແລະ ລາຍຈ່າຍລົງທຶນ ແມ່ນມີອັດຕາສ່ວນ 55% ຫາ 65% ແລະ 45% ຫາ 35% ຕາມລຳດັບ.

2.2.1 ການຈັດຕັ້ງປະຕິບັດລາຍຈ່າຍບໍລິຫານປົກກະຕິ

ລາຍຈ່າຍບໍລິຫານປົກກະຕິ ເປັນເປີເຊັນຂອງ GDP ມີທ່າອ່ຽງເພີ່ມຂຶ້ນໃນຊຸມປີຜ່ານມາ ຈົນມາເຖິງ ສິກປີ 2009/10 ຫຼຸດລົງຢູ່ໃນລະດັບ 12.8% ຂອງ GDP ຈາກ 13.6% ຂອງ GDP ໃນສິກປີ 2008/09. ເຖິງຢ່າງໃດກໍ່ຕາມ, ໃນສິກປີ 2010/11 ລາຍຈ່າຍບໍລິຫານປົກກະຕິຫຼຸດລົງເລັກນ້ອຍ ປະມານ 12.7% ຂອງ GDP ທຽບໃສ່ສິກປີ 2009/10, ສາເຫດແມ່ນມາຈາກການຫຼຸດລົງຂອງລາຍຈ່າຍເງິນເດືອນ ແລະ ເງິນອຸດໜູນ ແລະ ເງິນກອງທຶນຂອງລັດຖະບານ (ຄັງສະສິມ ແລະ ຄັງແຮຂອງລັດຖະບານ). (ເສັ້ນສະແດງ 15 ແລະ ຕາຕະລາງ 3)

ລາຍຈ່າຍບໍລິຫານປົກກະຕິທີ່ເປັນມູນຄ່າເງິນກີບ ຍັງຄົງຮັກສາອັດຕາການເພີ່ມຂຶ້ນສອງຕົວເລກ ທຽບໃສ່ຊຸມປີຜ່ານມາຈົນເຖິງສິກປີ 2008/09. ເຖິງຢ່າງໃດກໍ່ຕາມ

2.2 Expenditure

Expenditure implementation in the past years has been approximately in line with the budget plan of each year approved by National Assembly. Current expenditure in FY2010/11 was below the budget plan for FY2010/11 by about 1.5% while capital expenditure exceeded the plan by 3.2%. The total expenditure in FY2010/11 exceeded with a small margin by 1.0%. The budget allocation to current expenditure and capital expenditure is about 55%-65% and 45%-35%, respectively.

2.2.1 Current Expenditure Implementation

Current expenditure in term of GDP has been in the increase trend in the past years though it turned to decline to 12.8% of GDP in FY2009/10 from 13.6% of GDP in FY2008/09. Current expenditure slightly increased to 12.7% of GDP in FY2010/11 compared to FY2009/10. A moderate increase in current expenditure in FY2010/11 in terms of GDP is due to a decrease in wages and salaries, and government funds (reserve funds and state accumulation fund). (Figure 15 and Data 3)

Current expenditure in Kip terms maintained two digit's increase approximately compared to the previous year in the past years until FY2008/09. However, current

ລາຍຈ່າຍບໍລິຫານປົກກະຕິ ມີອັດຕາການເພີ່ມຂຶ້ນທີ່ຊ້າລົງປະມານ 7.8% ໃນສົກປີ 2009/10 ແລະ ກັບຄືນສູ່ອັດຕາການເພີ່ມຂຶ້ນສອງຕົວເລກໃນສົກປີ 2010/11 ປະມານ 13.9%.

ອີງຕາມການຈັດຕັ້ງປະຕິບັດລາຍຈ່າຍບໍລິຫານປົກກະຕິ ເປັນແຕ່ລະລາຍການ ເຫັນວ່າ ລາຍຈ່າຍເຂົ້າໃນເງິນເດືອນ ແລະ ເງິນອຸດໜູນ, ລາຍຈ່າຍດັດສິມ ລວມທັງ ລາຍຈ່າຍບໍລິຫານ ແລະ ຊື້ໃໝ່ ແມ່ນລາຍຈ່າຍຕົ້ນຕໍ ໃນຊຸມປີທີ່ຜ່ານມາ ແລະ ມີການເພີ່ມຂຶ້ນເລັກນ້ອຍ. ໂດຍສະເພາະ ການເພີ່ມຂຶ້ນຂອງລາຍຈ່າຍເງິນເດືອນ ແລະ ເງິນອຸດໜູນ, ລາຍຈ່າຍດັດສິມສິ່ງເສີມ ໄດ້ກາຍມາເປັນປັດໄຈຕົ້ນຕໍ ເຮັດໃຫ້ລາຍຈ່າຍບໍລິຫານປົກກະຕິເພີ່ມຂຶ້ນໃນຊຸມປີທີ່ຜ່ານມາ.

ລາຍຈ່າຍເງິນເດືອນ ແລະ ເງິນອຸດໜູນ ລວມທັງເງິນດັດສິມສິ່ງເສີມ ກວມເອົາ 60.1% ຂອງລວມຍອດລາຍຈ່າຍບໍລິຫານປົກກະຕິທັງໝົດໃນສົກປີ 2010/11. ລາຍຈ່າຍເງິນເດືອນ ແລະ ເງິນອຸດໜູນ, ລາຍຈ່າຍດັດສິມສິ່ງເສີມ, ລາຍຈ່າຍບໍລິຫານ-ຊື້ໃໝ່, ລາຍຈ່າຍຊໍາລະໜີ້ສິນ (ຕົ້ນທຶນ ແລະ ດອກເບ້ຍ) ກວມເອົາປະມານ 92.7% ຂອງລວມຍອດລາຍຈ່າຍບໍລິຫານປົກກະຕິສົກປີ 2010/11.

ການຈັດຕັ້ງປະຕິບັດງົບປະມານສໍາລັບສົກປີ 2010/11 ເຫັນໄດ້ວ່າ ລາຍຈ່າຍບໍລິຫານປົກກະຕິແມ່ນປະຕິບັດເກີນແຜນ 10.3% (ເສັ້ນສະແດງ 16,17 ແລະ ຕາຕະລາງ 4)

expenditure growth decelerated by 7.8% in FY2009/10 but recovered to two digit increase (13.9%) in FY2010/11.

With regard to an implementation of each current expenditure item, wages and salaries transfer, as well as materials and supplies have been major expenditure items in the past years, and have been increasing steadily. Especially, an increase in wages and salaries, and transfer became main factor to boost an increase in current expenditure in recent years.

Expenditure on wages and salaries as well as transfers accounted for 60.1% of the total current expenditure in FY2010/11. Those government workers related expenditure, material and supplies, and debt payment (interest and capital) amounted to 92.7% of the total current expenditure in FY2010/11.

In terms of the implementation of the budget proposal for FY2010/11, current expenditure exceeded the plan by 10.3%. (Figure 16, 17 and Table 4)

2.2.2 ການຈັດຕັ້ງປະຕິບັດລາຍຈ່າຍລົງທຶນຂອງລັດ

ລາຍຈ່າຍເພື່ອການລົງທຶນ ຫຼຸດລົງຢ່າງຕໍ່ເນື່ອງ ຈົນເຖິງ ສິກປີ 2003/04, ຫຼັງຈາກທີ່ສາມາດບັນລຸໄດ້ເຖິງ 13.9% ຂອງ GDP ໃນສິກປີ 2000/01 ຊຶ່ງເປັນຕົວ ເລກທີ່ຈັດຕັ້ງປະຕິບັດໄດ້ສູງສຸດໃນໄລຍະ 10 ປີທີ່ຜ່ານ ມາ, ຫຼັງຈາກນັ້ນ ແມ່ນຮັກສາຢູ່ໃນລະດັບທີ່ໜ້ອຍ ໃນລະຫວ່າງ 7.2% ຂອງ GDP ແລະ 8.9% ໃນ ຊ່ວງໄລຍະຫຼາຍປີທີ່ຜ່ານມາ ຈົນເຖິງປີ 2008/09.

ເຖິງຢ່າງໃດກໍ່ຕາມ, ລາຍຈ່າຍລົງທຶນຂອງລັດ ເພີ່ມຂຶ້ນ ເຖິງ 11.8% ຂອງ GDP ໃນສິກປີ 2009/10 ຈາກ 7% ໃນສິກປີ 2008/09 ຊຶ່ງຕົ້ນຕໍແມ່ນມາຈາກ ຄວາມຕ້ອງການໃນການພັດທະນາຂອງບັນດາແຂວງ ລວມທັງການເພີ່ມຂຶ້ນຂອງລາຍຈ່າຍເຂົ້າໃນ ຊີເກມ ທີ່ ສປປ ລາວເປັນເຈົ້າພາບໃນປີ 2009 ແລະ ລົງທຶນເຂົ້າ ໃນການສະເຫຼີມສະຫຼອງວຽງຈັນເປັນນະຄອນຫຼວງ ຄົບຮອບ 450 ປີ ແລະ ຫຼຸດລົງຢູ່ໃນລະດັບ 11.6% ຂອງ GDP ໃນສິກປີ 2010/11. ສົມທຽບໃສ່ ປີຜ່ານມາ ລາຍຈ່າຍລົງທຶນຂອງລັດທີ່ເປັນມູນຄ່າກົບມີ ອັດຕາການເພີ່ມຂຶ້ນທີ່ເຂັ້ມແຂງຈາກ 92.7% ໃນສິກ ປີ 2009/10 ແລະ 12.3% ໃນສິກປີ 2010/11. ອີງ ຕາມການຈັດຕັ້ງປະຕິບັດແຜນງົບປະມານປະຈຳສິກປີ 2010/11 ລາຍຈ່າຍລົງທຶນແມ່ນປະຕິບັດເກີນແຜນ ປະມານ 3.2%. (ເສັ້ນສະແດງ 15, 16 ແລະ 19)

2.2.3 ການຈັດຕັ້ງປະຕິບັດລາຍຈ່າຍທັງໝົດ.

ຜົນຂອງການຈັດຕັ້ງປະຕິບັດລາຍຈ່າຍເປັນແຕ່ລະປະ ເພດເຫຼົ່ານັ້ນ ເຫັນໄດ້ວ່າ ລວມຍອດລາຍຈ່າຍເປັນເປີ ເຊັນຂອງ GDP ມີການເພີ່ມຂຶ້ນຢ່າງຕໍ່ເນື່ອງ ນັບແຕ່ ສິກປີ 2004/05 ພາຍຫຼັງທີ່ປະຕິບັດໄດ້ພຽງ 15.7%

2.2.2 Capital Expenditure Implementation

Capital expenditure continued to decrease until FY2003/04 after it recorded 13.9% of GDP in FY2000/01 at its highest in the past ten years. In the afterwards, it remained relatively stable in the range of 7.2% of GDP and 8.9% during several years until FY2008/09.

However, capital expenditure increased to 11.8% of GDP in FY2009/10 from 7.0% in FY2008/09 mainly due to responding to development needs in provinces as well as an increase in spending on Southeast Asian Game which was held in December 2009 and the celebration of the 450th anniversary of Vientiane, and it also remained same level of 11.7% of GDP in FY2010/11. Capital expenditure in Kop terms also increased substantially by 92.7% in FY2009/10 and 12.3% in FY2010/11 compared to the previous year. Regarding an implementation of the budget plan for FY2010/11, capital expenditure exceeded the plan by 3.9%. (Figure 15, 16 and 19)

2.2.3 Overall Expenditure

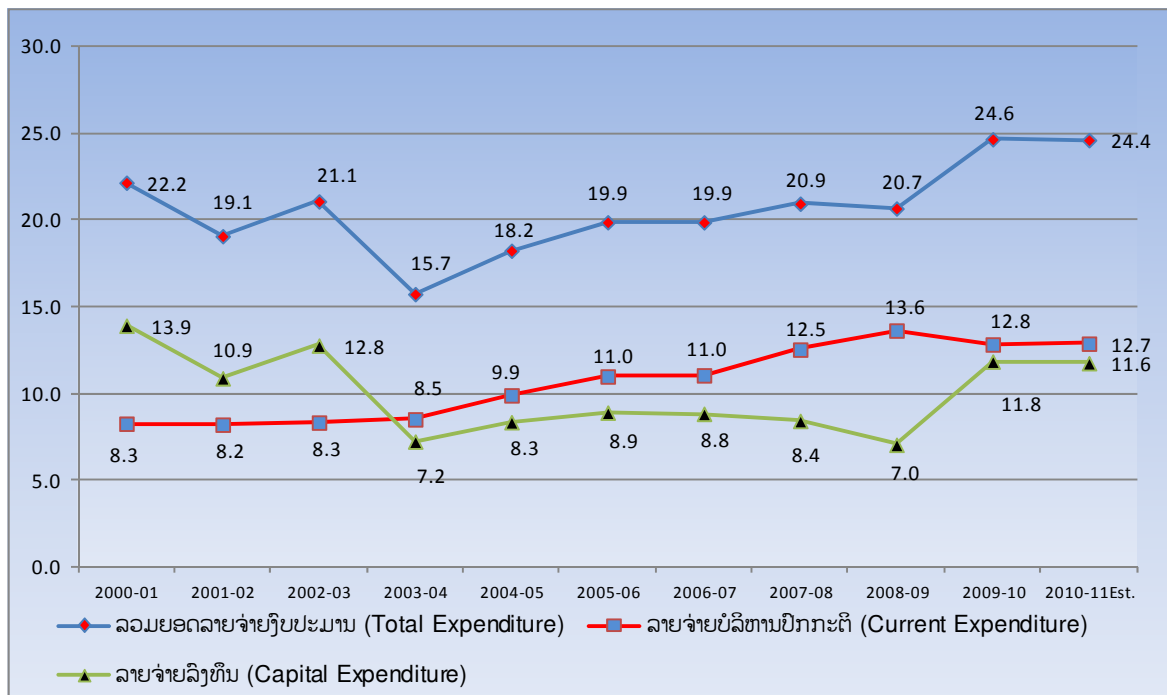
Reflecting those expenditure developments, the total expenditure has been continuing to expand in term of GDP since FY 2004/05 after it recorded 15.7% of GDP in FY 2003/04 at the lowest in past years.

ຂອງ GDP ໃນສົກປີ 2003/04 ຊຶ່ງເປັນຕົວເລກຕໍ່າສຸດໃນໄລຍະທີ່ຜ່ານມາ.

ໃນສົກປີ 2009/10 ລວມຍອດລາຍຈ່າຍງົບປະມານສາມາດບັນລຸໄດ້ 24.6% ຂອງ GDP ເນື່ອງຈາກມີການເພີ່ມຂຶ້ນຂອງລາຍຈ່າຍລົງທຶນ ແລະ ໃນສົກປີ 2010/11 ບັນລຸໄດ້ 24.4% ຂອງ GDP. ໂດຍອີງຕາມຜົນຂອງການຈັດຕັ້ງປະຕິບັດແຜນງົບປະມານໃນສົກປີ 2010/11, ລວມຍອດລາຍຈ່າຍສາມາດປະຕິບັດໄດ້ລົ້ນແຜນການປະມານ 7.3%. (ເສັ້ນສະແດງ 15-19, ຕາຕະລາງ 3 ແລະ 4)

The total expenditure recorded 24.6% of GDP in FY2009/10 due to an increase in capital expenditure and 24.4% in FY2010/11. Regarding an implementation of the budget plan for FY2010/11, the total expenditure exceeded the plan by 7.3%. (Figure 15 -19, Data 3 and 4)

ເສັ້ນສະແດງ 15: ການຈັດຕັ້ງປະຕິບັດລາຍຈ່າຍງົບປະມານ (% ຂອງ GDP)
Figure 15 : Expenditure Implementation (in percent of GDP)



ແຫຼ່ງຂໍ້ມູນ: ກະຊວງການເງິນ
Source : Ministry of Finance

ຕາຕະລາງ 3: ການຈັດຕັ້ງປະຕິບັດລາຍຈ່າຍງົບປະມານສົກປີ 2009/10 ແລະ ຄາດຄະເນ 2010/11

Table 3 : Expenditure Implementation in FY2009/10 and FY2010/11Est.

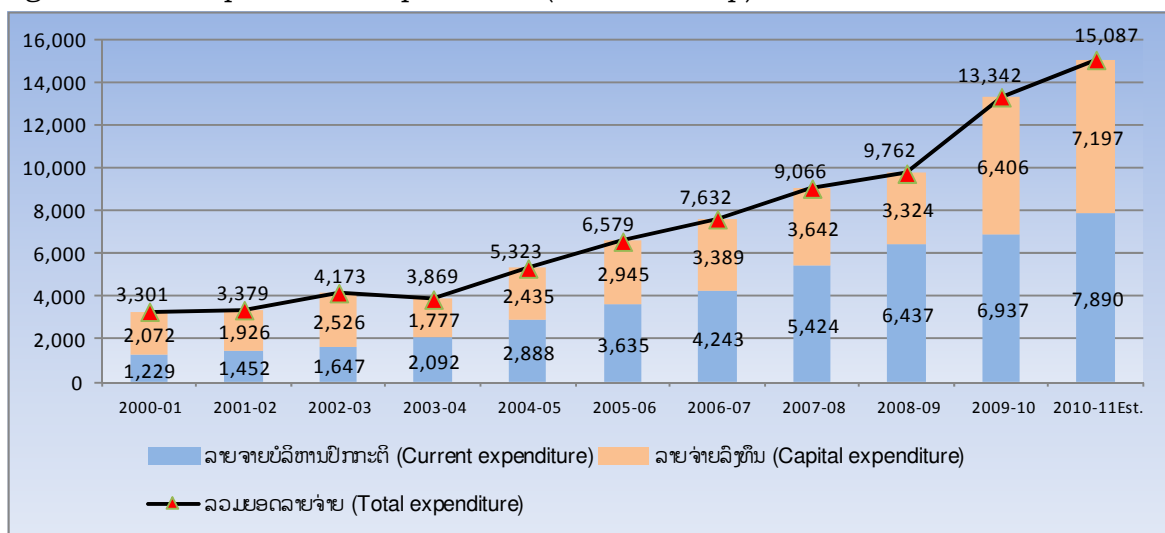
	ສົກປີ 2009-10 FY 2009-10	ຄາດຄະເນສົກປີ 2010-11 FY 2010-11 (EST)
ເງິນເດືອນ ແລະ ເງິນອຸດໜູນ (Wages and Salaries)	5.2	4.8
ລາຍຈ່າຍດັດສິມ (Transfers)	2.6	3.0
ລາຍຈ່າຍບໍລິຫານ ແລະ ຊື້ໃໝ່ (Materials and Supplies)	2.2	2.3
ຊໍາລະໜີ້ສິນພາຍໃນ (Debt payment)	1.2	1.1
ຊໍາລະອັດຕາດອກເບ້ຍ (Interest)	0.7	0.7
ຕ່າງປະເທດ (External)	0.6	0.6
ພາຍໃນ (Domestic)	0.1	0.1
ລາຍຈ່າຍອື່ນໆ (Others)	0.8	0.6
ຄັງແຮຂອງລັດຖະບານ (Gov't Reserve funds)	0.4	0.2
ຄັງສະສົມຂອງລັດຖະບານ (State accumulate funds)	0.5	0.4
ລາຍຈ່າຍບໍລິຫານປົກກະຕິ (Current expenditure)	12.8	12.7
ລາຍຈ່າຍລົງທຶນ (Capital expenditure)	11.8	11.7
ລົງທຶນພາຍໃນ (Local finance)	3.2	3.0
ລົງທຶນຈາກຕ່າງປະເທດ (Foreign finance)	8.7	8.7
ລວມ (Total)	24.6	24.4

ແຫຼ່ງຂໍ້ມູນ: ກະຊວງການເງິນ

Source : Ministry of Finance

ເສັ້ນສະແດງ 16: ອົງປະກອບຂອງລາຍຈ່າຍ (ຕື້ກີບ)

Figure 16 : Component of Expenditure (billions of Kip)

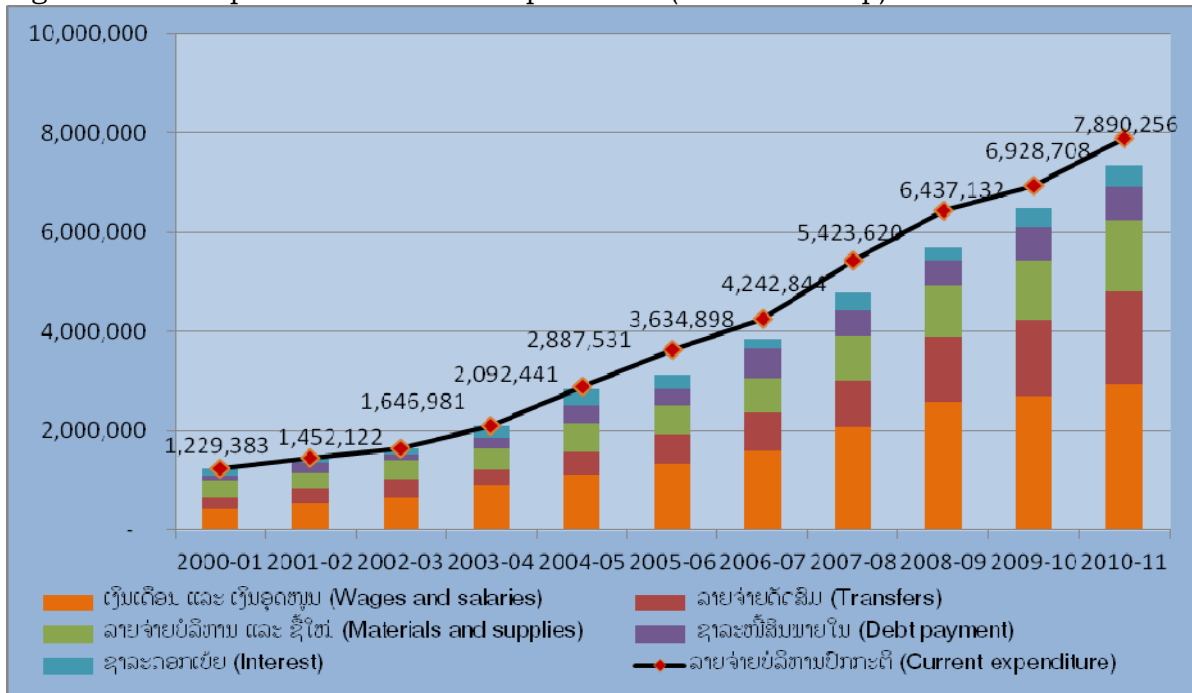


ແຫຼ່ງຂໍ້ມູນ: ກະຊວງການເງິນ

Source : Ministry of Finance

ເສັ້ນສະແດງ 17: ອົງປະກອບຂອງລາຍຈ່າຍບໍລິຫານປົກກະຕິ (ລ້ານກີບ)

Figure 17 : Component of Current Expenditure (Millions of Kip)

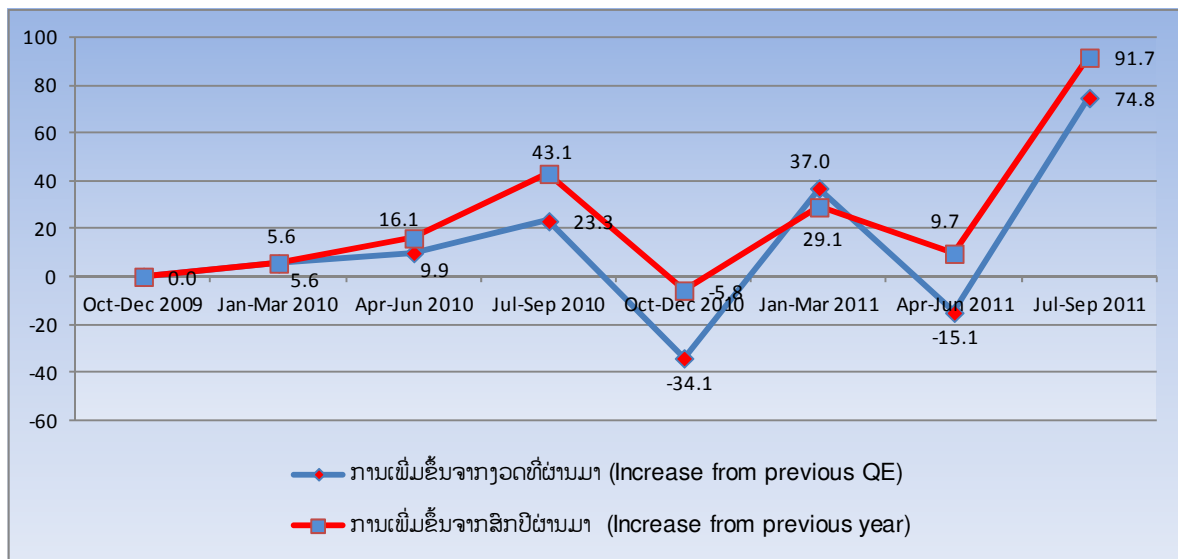


ແຫຼ່ງຂໍ້ມູນ: ກະຊວງການເງິນ

Source : Ministry of Finance

ເສັ້ນສະແດງ 18: ອັດຕາການເພີ່ມຂຶ້ນຂອງລາຍຈ່າຍ ເງິນເດືອນ ແລະ ເງິນອຸດໜູນ ແລະ ລາຍຈ່າຍດັດສິມສິ່ງເສີມ

Figure 18: Compensation (Wages/salaries) and Transfer Expenditure (increase, %)

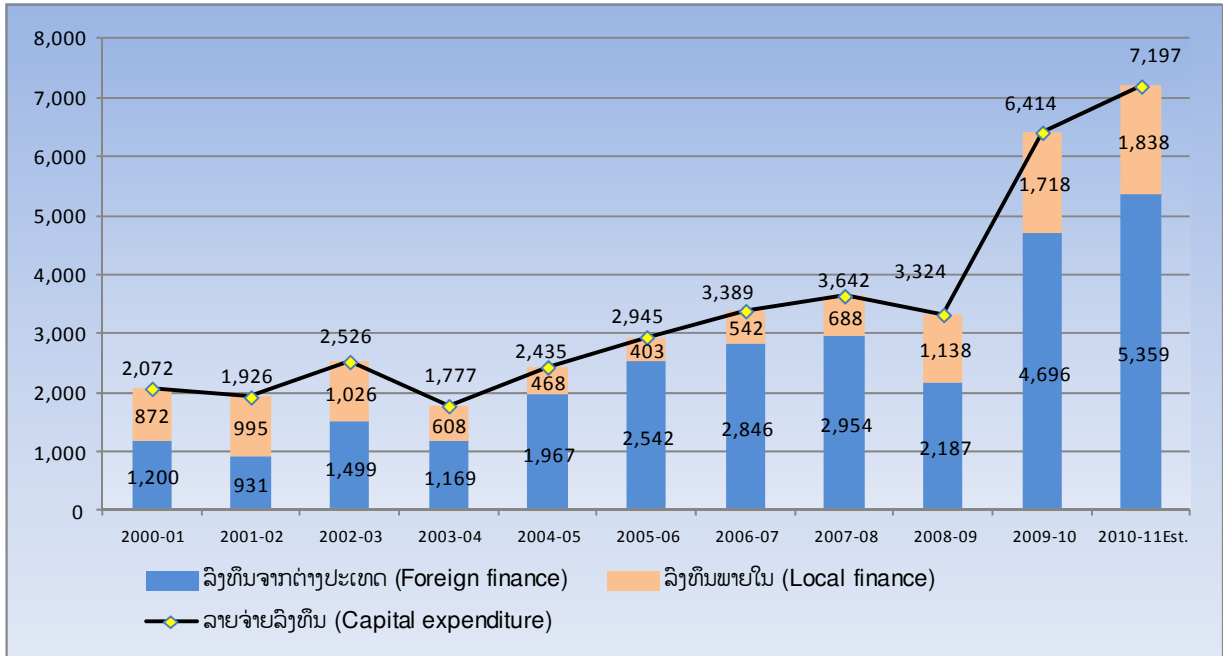


ແຫຼ່ງຂໍ້ມູນ: ກະຊວງການເງິນ

Source : Ministry of Finance

ເສັ້ນສະແດງ 19: ອົງປະກອບຂອງລາຍຈ່າຍລົງທຶນ (ຕື້ກີບ)

Figure 19 : Component of Capital Expenditure (billions of Kip)



ແຫຼ່ງຂໍ້ມູນ: ກະຊວງການເງິນ

Source : Ministry of Finance

ຕາຕະລາງ 4: ການຈັດຕັ້ງປະຕິບັດລາຍຈ່າຍງົບປະມານສົກປີ 2010/11 (ຕື້ກີບ)

Table 4 : Expenditure Implementation in FY2010/11 Est. (billions of Kip)

	ສົກປີ (FY) 2009/10(A)	ສົກປີ (FY) 2010/11 (B)	% ການເພີ່ມ ຂຶ້ນ (% increase) (A)/(B)	ແຜນການສົກປີ (Plan) 2010/11 (C)	%ການຈັດຕັ້ງ ປະຕິບັດ ເປັນ (% implementation) (B)/(C)
ເງິນເດືອນ ແລະ ເງິນອຸດໜູນ (Wages and salaries)	2,688	2,940	9.4	2,947	99.8
ເງິນເດືອນພື້ນຖານ (Base salary)	2,088	2,325	11.3	2,325	100
ເງິນອຸດໜູນ (Benefits)	600	616	2.6	622	99
ລາຍຈ່າຍດັດສິມສິ່ງເສີມ (Transfers)	1,546	1,866	20.7	1,917	97.4
ດັດສິມທົ່ວໄປ (Other allowances)	737	950	28.9	970	97.9
ຊ່ວຍໜູນອື່ນໆ (Intervention & subsidies)	791	888	12.4	915	97.04
ປະກອບສ່ວນອົງການຈັດຕັ້ງສາກົນ (Contribution to int.org)	19	28	48.8	31	88.7
ບໍລິຫານ ແລະ ຊື້ໃໝ່ (Matherail and supplies)	1,191	1,438	20.8	1,434	100.2
ຊໍາລະໜີ້ສິນພາຍໃນ (Debt payment)	668	657	-1.7	670	98
ຊໍາລະອັດຕາດອກເບ້ຍ (Interest)	398	431	8.3	498	86.4
ຕ່າງປະເທດ (External)	318	373	17.2	427	87.3
ພາຍໃນ (Domestic)	80	58	-27.1	71	81.3
ລາຍຈ່າຍອື່ນໆ (Others)	437	358	-18.2	348	102.8
ເງິນແຮລັດຖະບານ (Gov't reserve funds)	193	120	-38.1	120	100
ຄັງສະສົມແຫ່ງລັດ (State accumulate funds)	244	238	-2.5	228	104.3
ຈ່າຍເງິນເກີນແຜນປີຜ່ານມາ (Exp. for rev. exceeding plan)		200		200	100
ລາຍຈ່າຍບໍລິຫານປົກກະຕິ (Current expenditure)	6,929	7,890	13.9	8,014	98.5
ລາຍຈ່າຍລົງທຶນ (Capital expenditure)	6,414	7,197	12.2	6,977	103.2
ລົງທຶນພາຍໃນ (Local finance)	1,718	1,838	7.0	1,877	97.9
ລົງທຶນຈາກຕ່າງປະເທດ (Foreign finance)	4,696	5,359	14.1	5,100	105.1
ກູ້ຢືມເປັນໂຄງການ (Project loan)	1,497	1,957	30.8	1,879	104.1
ຊ່ວຍເຫຼືອລ້ຳເປັນໂຄງການ (Project grants)	879	1,120	27.4	971	115.3
ຊ່ວຍເຫຼືອລ້ຳເປັນໂຄງການ (Non-project grants)	2,320	2,282	-1.7	2,250	101.4
ລວມຍອດລາຍຈ່າຍ (Total Expenditure)	13,342	15,087	13.0	14,990	100.6

ແຫຼ່ງຂໍ້ມູນ: ກະຊວງການເງິນ

Source : Ministry of Finance

2.3 ການດຸ່ນດ່ຽງງົບປະມານ

ການຂາດດຸ່ນດ່ຽງງົບປະມານ (ການດຸ່ນດ່ຽງລວມ) ແມ່ນມີການດຸ່ນດ່ຽງຈາກການກູ້ຢືມພາຍໃນ (ຈາກທະນາຄານ ແລະ ສະຖາບັນທີ່ບໍ່ແມ່ນທະນາຄານ) ແລະ ການກູ້ຢືມ ແລະ ຊ່ວຍເຫຼືອຂອງຕ່າງປະເທດ. ເຖິງຢ່າງໃດກໍ່ຕາມ, ການດຸ່ນດ່ຽງງົບປະມານທີ່ມາຈາກການຊ່ວຍເຫຼືອຈາກຕ່າງປະເທດຜ່ານການກູ້ຢືມເປັນອັດຕາສ່ວນຂອງ GDP ແມ່ນຫຼຸດລົງ ນັບແຕ່ສົກປີ 2005/06 ໄປຄຽງຄູ່ກັບການປັບປຸງການດຸ່ນດ່ຽງລວມທີ່ດີຂຶ້ນ. ອີກດ້ານໜຶ່ງ, ການດຸ່ນດ່ຽງຈາກການກູ້ຢືມພາຍໃນ ເປັນອັດຕາສ່ວນຂອງ GDP ແມ່ນຕິດລົບ ຈາກສົກປີ 2005/06 (-0.8% ຂອງ GDP) ຫາ ສົກປີ 2007/08 (-0.3% ຂອງ GDP) ສາເຫດແມ່ນມາຈາກການຊໍາລະຄືນພັນທະບັດຄັງເງິນ ແລະ ທະນາຄານ. ຜົນຈາກການຈັດຕັ້ງປະຕິບັດເຫຼົ່ານັ້ນ ເຫັນໄດ້ວ່າ ການຂາດດຸ່ນໄດ້ມີການປັບປຸງໃຫ້ດີຂຶ້ນເລື້ອຍໆນັບແຕ່ສົກປີ 2004/05 ແລະ ບັນລຸໄດ້ -2.3% ຂອງ GDP ໃນສົກປີ 2009/10 ແລະ -2.0% ຂອງ GDP ໃນສົກປີ 2010/11, ອັດຕາສ່ວນຂອງການດຸ່ນດ່ຽງຈາກຕ່າງປະເທດຕໍ່ກັບການດຸ່ນດ່ຽງລວມແມ່ນຫຼຸດລົງຢ່າງຕໍ່ເນື່ອງ. (ເສັ້ນສະແດງ 20 ແລະ 21)

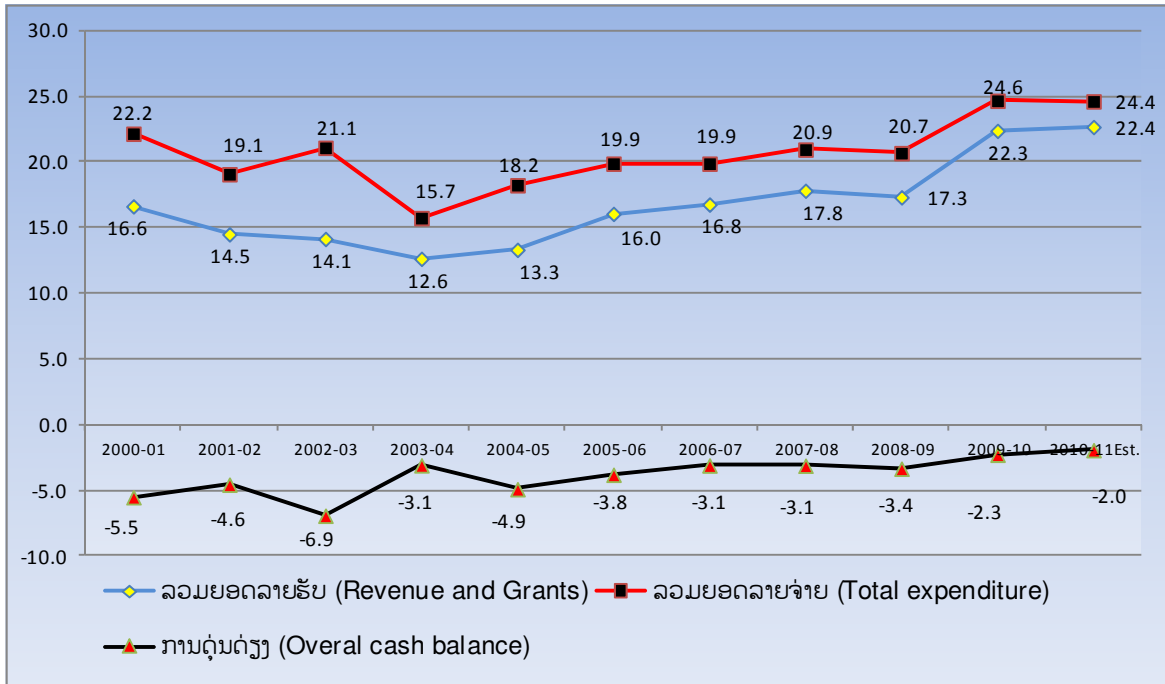
2.3 Financing

Fiscal deficit (overall cash balance) has been financed from foreign assistance and from domestic financing (bank financing and nonbank financing) to a smaller extent. It became less reliant on foreign financing mainly through project loans in terms of GDP since FY2005/2006 in parallel with improvement of overall balance. On the other hand, domestic financing in relation to GDP was negative from FY2005/2006 (-0.8% of GDP) to FY2007/2008 (-0.3% of GDP) due to the repayment of Treasury bills and bank.

Reflecting those developments, overall cash balance deficit has been improving gradually since FY2004/05, and recorded -2.3% of GDP in FY2009/10 and -2.0% of GDP in FY2010/11. The share of foreign financing of total financing has been decreasing in parallel with improvement in fiscal deficit. Overall fiscal deficit in FY2010/11 was financed by foreign financing of 2.3% of GDP and domestic financing of 0.4%, respectively. (Figure 20 and 21)

ເສັ້ນສະແດງ 20: ການຂາດດຸນງົບປະມານ

Figure 20 : Fiscal Balance (in percent of GDP)

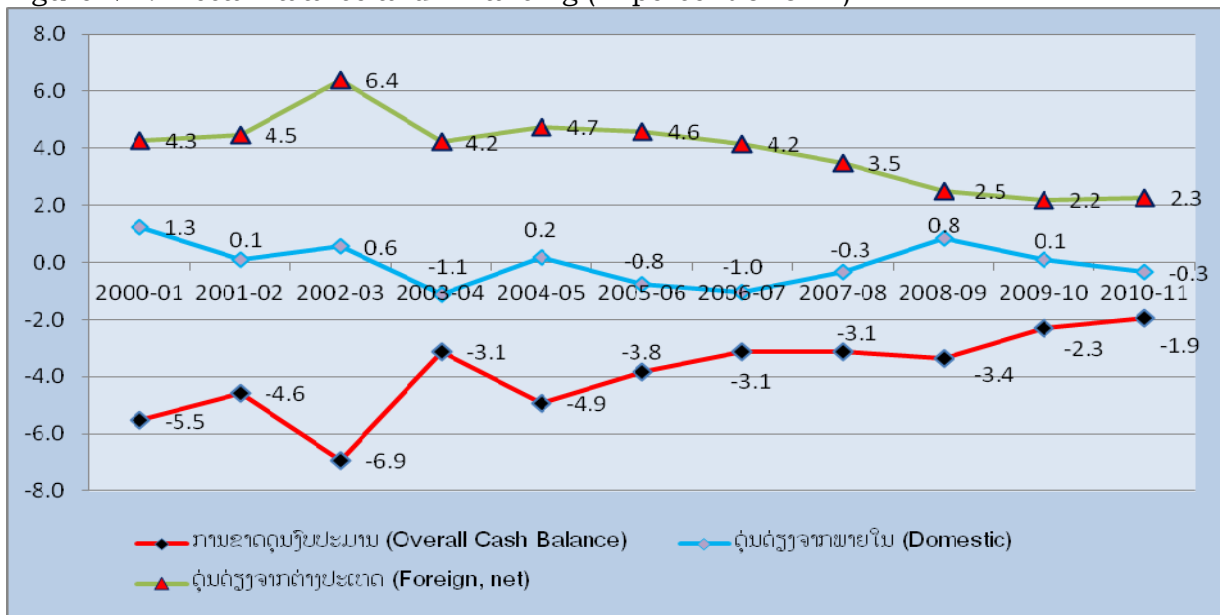


ແຫຼ່ງຂໍ້ມູນ: ກະຊວງການເງິນ

Source : Ministry of Finance

ເສັ້ນສະແດງ 21: ການຂາດດຸນງົບປະມານ ແລະ ການດຸ່ນດ່ຽງ

Figure 21 : Fiscal Balance and Financing (in percent of GDP)



ແຫຼ່ງຂໍ້ມູນ: ກະຊວງການເງິນ

Source : Ministry of Finance

Table 1 Lao PDR: Summary of General Government Budgetary Operations, 2010-11 (million of Kip)

	(Rev) Plan 2010-11	Oct. 2010	Nov. 2010	Dec. 2010	Jan. 2011	Feb. 2011	March 2011	April 2011	May 2011	Jun 2011	July 2011	Aug. 2011	Sept. 2011	Total 2010-11	(%) of Rev.Plan
Revenue and Grants	12,703,320	855,992	996,621	1,043,088	982,985	1,075,185	1,970,451	1,014,606	1,042,208	869,919	1,133,899	1,322,311	1,582,803	13,890,068	109.3%
Revenue	9,211,893	519,805	650,931	721,436	691,366	810,416	1,571,596	960,009	971,794	779,280	711,006	891,124	902,505	10,181,269	110.5%
<i>Tax revenue</i>	<i>8,169,710</i>	<i>475,050</i>	<i>487,762</i>	<i>652,917</i>	<i>650,126</i>	<i>772,434</i>	<i>1,472,933</i>	<i>805,847</i>	<i>818,097</i>	<i>741,536</i>	<i>650,815</i>	<i>772,650</i>	<i>808,468</i>	<i>9,108,636</i>	<i>111.5%</i>
<i>Non-tax revenue</i>	<i>1,042,183</i>	<i>44,756</i>	<i>163,169</i>	<i>68,519</i>	<i>41,240</i>	<i>37,982</i>	<i>98,662</i>	<i>154,163</i>	<i>153,697</i>	<i>37,744</i>	<i>60,190</i>	<i>118,474</i>	<i>94,038</i>	<i>1,072,633</i>	<i>102.9%</i>
Grants	3,491,427	336,187	345,690	321,652	291,619	264,769	398,855	54,597	70,413	90,639	422,894	431,187	680,298	3,708,799	106.2%
Project grants	971,482	78,925	47,876	59,136	81,100	109,803	89,100	54,597	70,413	90,639	73,952	75,430	289,295	1,120,265	115.3%
Non-project grants (Donors)	2,249,945	180,691	221,243	185,945	210,519	154,966	309,755	0	0	0	328,942	328,942	361,003	2,282,006	101.4%
Non-project grants (Japan)	70,000	10,000	10,000	10,000	0	0	0	0	0	0	20,000	20,000	0	70,000	100.0%
Programme grants	200,000	66,571	66,571	66,571	0	0	0	0	0	0	0	6,815	30,000	236,528	118.3%
Total Expenditure	14,874,188	857,720	995,095	1,248,215	982,384	1,405,447	1,489,400	705,639	786,556	767,939	1,810,933	1,834,151	2,203,916	15,087,396	101.4%
Current expenditure	8,013,839	407,389	459,147	504,046	555,642	535,018	663,917	512,621	551,829	537,006	1,039,464	1,038,846	1,085,329	7,890,255	98.5%
<i>Current non-interest expenditures</i>	<i>7,515,385</i>	<i>380,132</i>	<i>442,687</i>	<i>478,591</i>	<i>511,913</i>	<i>520,048</i>	<i>609,549</i>	<i>473,366</i>	<i>504,366</i>	<i>520,384</i>	<i>984,734</i>	<i>1,004,628</i>	<i>1,028,855</i>	<i>7,459,255</i>	<i>99.3%</i>
<i>Interest payments</i>	<i>498,454</i>	<i>27,256</i>	<i>16,460</i>	<i>25,455</i>	<i>43,729</i>	<i>14,970</i>	<i>54,368</i>	<i>39,255</i>	<i>47,463</i>	<i>16,622</i>	<i>54,729</i>	<i>34,218</i>	<i>56,474</i>	<i>431,000</i>	<i>86.5%</i>
O/w foreign	427,112	25,833	16,460	17,723	41,138	11,242	49,884	32,827	41,832	10,028	49,181	26,670	50,176	372,995	87.3%
Capital expenditure	6,860,349	450,332	535,947	744,169	426,742	870,429	825,482	193,018	234,727	230,933	771,470	795,304	1,118,586	7,197,140	104.9%
Current Cash Balance	1,198,053	112,417	191,784	217,390	135,724	275,398	907,678	447,388	419,965	242,274	-328,458	-147,722	-182,824	2,291,014	191.2%
Overall Cash Balance	-2,170,869	-1,729	1,526	-205,127	600	-330,261	481,051	308,967	255,651	101,980	-677,034	-511,839	-621,112	-1,197,327	55.2%
Excluding grants	-5,662,296	-337,915	-344,163	-526,779	-291,018	-595,031	82,196	254,370	185,238	11,341	-1,099,928	-943,027	-1,301,410	-4,906,126	86.6%
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Financing	2,170,869	1,729	-1,526	205,127	-601	330,261	-481,051	-308,967	-255,651	-101,980	677,035	511,840	621,112	1,197,327	55.2%
Domestic financing	872,065	-52,193	-47,224	-134,920	23,926	-133,049	-705,428	-269,825	-227,300	-113,441	566,998	396,170	480,320	-215,966	-24.8%
Bank financing	10,835	70,140	93,833	99,250	-7,705	-10,814	-685,714	-164,164	-3,520	66,229	-36,797	-90,757	196,863	-473,157	
Bank financing	17,087	70,140	124,300	159,050	2,680	-255,020	-673,660	-145,650	3,190	81,690	-22,190	-76,400	214,220	-517,650	
Treasury bills(issue)	260,000	0	0	0	0	260,000	0	0	0	0	0	0	0	260,000	100.0%
Treasury bills(repayment)	-266,252	0	-30,467	-59,800	-10,385	-15,794	-12,054	-18,514	-6,710	-15,461	-14,607	-14,357	-17,357	-215,507	80.9%
Nonbank financing	861,230	-122,333	-141,057	-234,170	31,631	-122,235	-19,714	-105,661	-223,780	-179,670	603,795	486,927	283,457	257,190	29.9%
Treasury bills(issue)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	#DIV/0!
Treasury bills(repayment)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	#DIV/0!
Asset sale+pump amort.	173,710	8,053	3,715	7,096	4,574	3,144	103,415	10,837	6,646	9,807	3,797	39,652	68,172	268,909	154.8%
Arrears clearance bonds	0	0	0	0	0	0	0	0	0	0	0	0	0	0	#DIV/0!
<i>Previous year balance sheet</i>	<i>687,520</i>										229,173	229,173	229,173	687,520	
Differents	0	-130,386	-144,772	-241,266	27,057	-125,379	-123,129	-116,498	-230,426	-189,477	370,825	218,102	-13,889	-699,238	#DIV/0!
Foreign financing(net)	1,298,804	53,922	45,698	340,046	-24,527	463,310	224,377	-39,141	-28,352	11,461	110,037	115,670	140,792	1,413,294	108.8%
Program loans	0	0	0	0	0	0	0	0	0	0	0	0	0	0	#DIV/0!
Project loans	1,878,573	54,597	95,610	359,666	24,259	491,316	317,527	27,609	25,999	9,717	144,695	167,626	238,187	1,956,809	104.2%
Amortization (repayment)	-724,392	-28,136	-60,826	-42,675	-53,132	-33,657	-94,033	-97,103	-54,793	-23,634	-43,619	-65,091	-97,806	-694,505	95.9%
On-lending net (capital return)	144,623	27,460	10,914	23,056	4,345	5,651	883	30,353	443	25,378	8,961	13,134	412	150,990	104.4%

	(Rev) Plan 2010-11	Oct. 2010	Nov. 2010	Dec. 2010	Jan. 2011	Feb. 2011	March 2011	April 2011	May 2011	Jun 2011	July 2011	Aug. 2011	Sept. 2011	Total 2010-11	(%) of Rev.Plan
	(In percent of GDP)														
Revenue and Grants	20.7	16.8	19.5	20.4	19.2	21.0	38.6	19.9	20.4	17.0	22.2	25.9	27.5	22.4	
Revenue	15.0	10.2	12.7	14.1	13.5	15.9	30.8	18.8	19.0	15.3	13.9	17.4	15.7	16.4	
Tax revenue	13.3	9.3	9.5	12.8	12.7	15.1	28.8	15.8	16.0	14.5	12.7	15.1	14.0	14.7	
Non-tax revenue	1.7	0.9	3.2	1.3	0.8	0.7	1.9	3.0	3.0	0.7	1.2	2.3	1.6	1.7	
Grants	5.7	6.6	6.8	6.3	5.7	5.2	7.8	1.1	1.4	1.8	8.3	8.4	11.8	6.0	
Total Expenditure and Net Lending	24.3	16.8	19.5	24.4	19.2	27.5	29.2	13.8	15.4	15.0	35.5	35.9	38.3	24.4	
Current expenditure	13.1	8.0	9.0	9.9	10.9	10.5	13.0	10.0	10.8	10.5	20.3	20.3	18.8	12.7	
Current non-interest expenditures	12.3	7.4	8.7	9.4	10.0	10.2	11.9	9.3	9.9	10.2	19.3	19.7	17.9	12.0	
Interest payments	0.8	0.5	0.3	0.5	0.9	0.3	1.1	0.8	0.9	0.3	1.1	0.7	1.0	0.7	
O/w foreign	0.7	0.5	0.3	0.3	0.8	0.2	1.0	0.6	0.8	0.2	1.0	0.5	0.9	0.6	
Capital expenditure and on-lending	11.2	8.8	10.5	14.6	8.4	17.0	16.2	3.8	4.6	4.5	15.1	15.6	19.4	11.6	
Current Cash Balance	2.0	2.2	3.8	4.3	2.7	5.4	17.8	8.8	8.2	4.7	-6.4	-2.9	-3.2	3.7	
Overall Cash Balance	-3.5	0.0	0.0	-4.0	0.0	-6.5	9.4	6.0	5.0	2.0	-13.3	-10.0	-10.8	-1.9	
Excluding grants	-9.2	-6.6	-6.7	-10.3	-5.7	-11.6	1.6	5.0	3.6	0.2	-21.5	-18.5	-22.6	-7.9	
Financing	3.5	0.0	0.0	4.0	0.0	6.5	-9.4	-6.0	-5.0	-2.0	13.3	10.0	10.8	1.9	
Domestic	1.4	-1.0	-0.9	-2.6	0.5	-2.6	-13.8	-5.3	-4.4	-2.2	11.1	7.8	8.3	-0.3	
Banking system	0.0	1.4	1.8	1.9	-0.2	-0.2	-13.4	-3.2	-0.1	1.3	-0.7	-1.8	3.4	-0.8	
Non-banking	1.4	-0.2	-0.2	-0.4	0.1	-0.2	0.0	-0.2	-0.4	-0.3	1.0	0.8	0.5	0.4	
Foreign, net	2.1	1.1	0.9	6.7	-0.5	9.1	4.4	-0.8	-0.6	0.2	2.2	2.3	2.4	2.3	
Memorandum item:															
Nominal GDP, fiscal year (in millions of k	61,300,000	5,108,333	5,108,333	5,108,333	5,108,333	5,108,333	5,108,333	5,108,333	5,108,333	5,108,333	5,108,333	5,108,333	5,760,333	61,952,000	
Exchange rate (Kip per US dollar, averag	0	8,051	8,033	8,057	8,064	8,055	8,049	8,041	8,032	8,029	8,019	8,008	8,013	8,038	

Source: Fiscal Policy Department, Ministry of Finance Lao PDR.

Table 2: Lao P.D.R. Government revenue 2010-11 (in millions of Kip) EST

	October 2010	November 2010	December 2010	January 2011	February 2011	March 2011	April 2011	May 2011	Jun 2011	July 2011	Aug. 2011	Sept. 2011	12 months 2010-11
<u>Tax revenue</u>	<u>475,050</u>	<u>487,762</u>	<u>652,917</u>	<u>650,126</u>	<u>772,434</u>	<u>1,472,933</u>	<u>805,847</u>	<u>818,097</u>	<u>741,536</u>	<u>650,815</u>	<u>772,650</u>	<u>808,468</u>	<u>9,108,636</u>
1. Profit tax	53,739	13,864	17,711	104,549	188,989	816,299	179,376	45,091	54,965	89,535	13,372	14,661	1,592,150
2. Income tax	26,169	33,284	43,879	38,827	30,934	45,554	53,077	46,767	55,728	42,374	64,011	62,852	543,456
3. Land tax	275	534	2,442	11,927	13,805	14,572	9,262	10,337	7,704	9,808	9,212	8,276	98,154
4. Business licences	0	0	2	3	1	0	0	0	0	0	0	0	6
5. Minimum tax	3,553	2,623	2,174	5,500	4,198	3,385	5,612	2,636	2,698	4,965	2,083	2,185	41,612
6. Turnover tax	26,651	31,631	41,213	39,851	35,477	41,278	32,196	33,090	36,958	47,195	72,113	72,390	510,044
7. VAT	111,947	129,710	158,280	158,962	154,501	169,792	176,545	193,954	172,322	141,132	153,469	172,481	1,893,095
7. Excise duties	122,650	144,719	153,635	169,917	155,874	164,464	183,993	187,521	159,686	156,449	171,126	177,561	1,947,594
8. Import duties	59,738	74,122	77,731	74,269	71,545	86,298	87,215	90,442	88,180	76,536	84,603	93,948	964,627
9. Export duties	6,552	7,622	6,967	6,927	5,236	12,416	10,805	11,594	15,318	10,944	10,848	9,849	115,079
10. Registration Fees	3,719	3,698	4,116	4,292	4,367	4,847	4,436	5,601	5,162	4,820	5,029	5,379	55,465
11. Other Fees	13,855	17,437	25,120	18,945	13,703	71,214	15,943	54,182	42,304	15,203	116,110	128,394	532,409
12. Natural Resources taxes	11,317	19,663	111,082	3,327	82,018	34,131	17,557	81,890	73,636	25,709	41,410	25,153	526,891
13. Timber royalties	2,219	2,286	1,442	2,680	4,524	4,954	4,083	46,292	13,916	4,146	3,167	3,028	92,736
14. Hydro-power royalties	32,664	6,570	7,123	10,151	7,263	3,729	25,748	8,701	12,959	22,000	26,099	32,312	195,317
<u>Nontax revenues</u>	<u>44,756</u>	<u>163,169</u>	<u>68,519</u>	<u>41,240</u>	<u>37,982</u>	<u>98,662</u>	<u>154,163</u>	<u>153,697</u>	<u>37,744</u>	<u>60,190</u>	<u>118,474</u>	<u>94,038</u>	<u>1,072,633</u>
1. Leasing fees	1,225	1,026	2,253	2,069	1,521	3,469	2,589	3,201	2,582	3,547	2,134	4,202	29,819
2. Concessions	1,442	1,800	2,847	4,436	1,293	4,216	1,743	1,564	2,335	3,709	2,385	3,246	31,016
3. Fines	1,704	2,900	6,970	2,339	2,731	4,074	2,838	2,551	4,355	4,395	4,132	4,284	43,271
4. Administration fees	1,249	2,122	3,319	3,717	5,129	8,464	6,991	11,634	6,053	10,132	20,042	20,070	98,921
5. Depreciation and dividends	4,117	150,047	21,012	2,720	5,188	49,452	105,772	119,573	0	7,623	37,973	3,956	507,433
6. Interest	14,157	2,033	5,530	2,029	7,349	69	15,360	78	5,596	8,585	14,728	22,175	97,689
7. Overflight rights	20,862	3,207	26,582	23,922	14,003	28,915	17,645	12,823	16,823	20,014	31,968	28,042	244,806
8. Forest Preservation Funds	0	0	0	0	764	0	1,224	2,267	0	1,180	2,001	4,411	11,847
9. Other	0	35	5	7	3	3	0	7	0	1,007	3,111	3,653	7,831
Total Tax and NonTax revenues	<u>519,805</u>	<u>650,931</u>	<u>721,436</u>	<u>691,366</u>	<u>810,416</u>	<u>1,571,596</u>	<u>960,009</u>	<u>971,794</u>	<u>779,280</u>	<u>711,006</u>	<u>891,124</u>	<u>902,505</u>	<u>10,181,269</u>
Sale of State Assets	8,053	3,715	7,096	4,574	3,144	103,415	10,837	6,646	9,807	3,797	39,652	68,172	268,909
Capital return	27,460	10,914	23,056	4,345	5,651	883	30,353	443	25,378	8,961	13,134	412	150,990
Pump amortization	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Revenue with Asset sale+Cap.R	<u>555,318</u>	<u>665,561</u>	<u>751,587</u>	<u>700,286</u>	<u>819,211</u>	<u>1,675,894</u>	<u>1,001,199</u>	<u>978,883</u>	<u>814,465</u>	<u>723,763</u>	<u>943,910</u>	<u>971,089</u>	<u>10,601,167</u>

Source: Fiscal Policy Department, Ministry of Finance Lao PDR.

Table 3: Lao P.D.R Government Expenditure 2010-101(in millions of Kip) EST

	Plan 2010-11	(Rev) Plan 2010-11	Oct. 2010	Nov. 2010	Dec. 2010	Jan 2011	Feb 2011	March 2011	April 2011	May 2011	Jun 2011	July 2011	Aug. 2011	Sept. 2011	Total 2010-11	(%) Rev.Plan
<u>Wages and salaries</u>	2,860,000	2,946,980	163,796	223,227	190,855	264,806	256,132	282,258	227,455	231,349	267,698	272,686	275,091	284,927	2,940,279	99.8%
Base salary	2,238,057	2,325,037	123,904	175,867	154,448	210,067	219,340	214,845	192,555	196,449	232,798	200,772	201,772	201,772	2,324,588	99.98%
Military															-	
Nonmilitary															-	
Benefits	621,943	621,943	39,892	47,360	36,407	54,739	36,792	67,413	34,900	34,900	34,900	71,914	73,319	83,155	615,691	99.0%
Functions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Teacher	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Medical personnel	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Length of service	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Cost of living															-	
<u>Transfers</u>	1,740,086	1,916,516	92,702	73,730	115,840	98,576	116,373	160,335	91,582	89,384	93,597	311,244	313,345	309,296	1,866,003	97.4%
Other allowances	900,000	969,673	53,154	39,065	70,149	21,208	35,678	78,757	17,967	17,967	17,967	197,819	203,272	196,819	949,820	98.0%
Intervention & subsidies	808,636	915,393	39,548	34,233	45,636	76,847	75,113	80,947	69,556	71,192	75,582	107,538	104,844	107,248	888,284	97.0%
Contribution to int. org	31,450	31,450	-	432	55	521	5,582	631	4,059	225	48	5,887	5,229	5,229	27,898	88.7%
<u>Restructuring of SOES</u>															-	
<u>Materials and supplies</u>	1,360,692	1,434,096	87,463	82,771	92,771	106,102	78,411	115,028	88,206	119,440	87,089	186,973	195,012	199,012	1,438,278	100.3%
<u>Debt payment</u>	600,000	670,000	35,463	38,410	39,482	35,846	42,915	44,547	50,337	49,143	50,755	82,016	90,016	98,016	656,947	98.1%
<u>Interest</u>	498,454	498,454	27,256	16,460	25,455	43,729	14,970	54,368	39,255	47,463	16,622	54,729	34,218	56,474	431,000	86.5%
External	427,112	427,112	25,833	16,460	17,723	41,138	11,242	49,884	32,827	41,832	10,028	49,181	26,670	50,176	372,995	87.3%
Domestic	71,342	71,342	1,423	-	7,732	2,591	3,728	4,484	6,428	5,631	6,594	5,548	7,548	6,298	58,006	81.3%
<u>Others</u>	250,000	347,978	709	24,549	39,643	6,583	26,218	7,382	15,786	15,050	21,245	66,808	66,808	67,157	357,938	102.9%
Govt. and Local reserve funds	100,000	120,000	709	16,417	24,637	4,180	7,749	2,600	7,269	7,436	8,859	13,252	13,252	13,601	119,961	100.0%
State accumulation fund	150,000	227,978	-	8,132	15,006	2,403	18,469	4,782	8,517	7,614	12,386	53,556	53,556	53,556	237,978	104.4%
Unallocated budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	#DIV/0!
Exp.for rev. exceeding plan	-	199,814	-	-	-	-	-	-	-	-	-	65,007	64,356	70,447	199,810	100.0%
Current expenditure	7,309,232	8,013,839	407,389	459,147	504,046	555,642	535,018	663,917	512,621	551,829	537,006	1,039,464	1,038,846	1,085,329	7,890,255	98.5%
Capital expenditure	6,860,349	6,976,770	450,332	535,947	744,169	426,742	870,429	825,482	193,018	234,727	230,933	771,470	795,304	1,118,586	7,197,140	103.2%
Local finance	1,760,349	1,876,770	136,119	171,219	139,422	110,864	114,343	109,100	110,813	138,315	130,577	223,881	223,306	230,101	1,838,060	97.9%
Foreign finance	5,100,000	5,100,000	314,213	364,728	604,747	315,878	756,085	716,382	82,205	96,412	100,356	547,589	571,998	888,485	5,359,080	105.1%
Project loans	1,878,573	1,878,573	54,597	95,610	359,666	24,259	491,316	317,527	27,609	25,999	9,717	144,695	167,626	238,187	1,956,809	104.2%
Project grants	971,482	971,482	78,925	47,876	59,136	81,100	109,803	89,100	54,597	70,413	90,639	73,952	75,430	289,295	1,120,265	115.3%
Non-project grant (DN)	2,249,945	2,249,945	180,691	221,243	185,945	210,519	154,966	309,755	-	-	-	328,942	328,942	361,003	2,282,006	101.4%
Total	14,169,581	14,990,610	857,720	995,095	1,248,215	982,384	1,405,447	1,489,400	705,639	786,556	767,939	1,810,933	1,834,151	2,203,916	15,087,396	100.6%
<u>Amortization(Loan)</u>	724,392	724,392	28,136	60,826	42,675	53,132	33,657	94,033	97,103	54,793	23,634	43,619	65,091	97,806	694,505	95.9%
<u>Amortization(Tr.bills)</u>	266,252	266,252	-	30,467	59,800	10,385	15,794	12,054	18,514	6,710	15,461	14,607	14,357	17,357	215,507	80.9%
Total with Amort.	15,160,225	15,981,254	885,856	1,086,388	1,350,690	1,045,901	1,454,897	1,595,487	821,257	848,060	807,034	1,869,160	1,913,599	2,319,079	15,997,407	100.1%

Source: Fiscal Policy Department, Ministry of Finance Lao PDR.

Table 4: Summary of General Government Budgetary Operations From FY 2000 to 2010 and Plan for FY 2010/11 (million Kip)

	Actual 2000-01	Actual 2001-02	Actual 2002-03	Actual 2003-04	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-10	Est 2010-11
Revenue and Grants	2,476,123	2,567,483	2,797,952	3,104,966	3,884,919	5,312,369	6,434,934	7,708,312	8,173,598	12,100,372	13,890,068
Revenue	2,000,439	2,327,233	2,344,754	2,822,460	3,387,448	4,265,984	5,340,969	6,439,138	7,030,430	8,538,375	10,181,269
<i>Tax revenue</i>	1,642,139	1,878,681	1,927,538	2,328,873	2,803,111	3,641,119	4,720,661	5,627,098	6,207,581	7,502,551	9,108,636
<i>Non-tax revenue</i>	358,300	448,551	417,216	493,587	584,337	624,865	620,308	812,040	822,848	1,035,824	1,072,633
Grants	475,684	240,250	453,197	282,506	497,471	1,046,385	1,093,965	1,269,175	1,143,168	3,561,997	3,708,799
<i>Project grants</i>	475,684	118,523	317,242	148,919	417,471	651,385	491,965	614,431	632,258	879,094	1,120,265
<i>Non-project grant (Donors)</i>	-	-	-	-	-	350,000	420,000	574,603	0	2,320,438	2,282,006
<i>Non-project grant (Japan)</i>	-	-	-	-	-	-	98,000		75,000		70,000
<i>Program grant</i>		121,727	135,955	133,587	80,000	45,000	84,000	80,141	435,910	362,465	236,528
Total Expenditure	3,301,076	3,378,608	4,172,790	3,869,447	5,323,002	6,579,475	7,631,516	9,065,654	9,761,558	13,342,406	15,087,396
Current expenditure	1,229,383	1,452,122	1,646,981	2,092,441	2,887,531	3,634,898	4,242,844	5,423,620	6,437,132	6,936,789	7,890,255
<i>Current non-interest expenditures</i>	1,095,744	1,344,886	1,523,563	1,857,589	2,569,046	3,358,198	4,045,029	5,062,245	6,173,358	6,538,980	7,459,255
<i>Interest payments</i>	133,639	107,236	123,418	234,852	318,485	276,700	197,815	361,375	263,774	397,809	431,000
O/w foreign	116,820	90,952	114,578	193,865	267,368	244,267	161,162	291,375	205,474	318,288	372,995
Capital expenditure	2,071,693	1,926,486	2,525,808	1,777,007	2,435,471	2,944,576	3,388,672	3,642,034	3,324,426	6,405,617	7,197,140
Current Cash Balance	771,056	875,111	697,773	730,019	499,916	631,085	1,098,125	1,015,518	593,298	1,601,586	2,291,014
Overall Cash Balance	-824,953	-811,125	-1,374,838	-764,482	-1,438,084	-1,267,106	-1,196,582	-1,357,341	-1,587,960	-1,242,035	-1,197,327
Excluding grants	-1,300,637	-1,051,375	-1,828,035	-1,046,987	-1,935,555	-2,313,491	-2,290,547	-2,626,516	-2,731,128	-4,804,032	-4,906,126
Financing	824,953	811,125	1,374,838	764,484	1,438,084	1,267,106	1,196,582	1,357,340	1,587,959	1,242,671	1,197,327
Domestic financing	187,050	16,902	110,586	-273,789	54,702	-252,790	-399,733	-150,098	400,980	64,134	-215,966
Bank financing	227,000	-287,897	248,840	-161,333	91,050	-212,039	-229,985	-786,000	402,197	-193,010	-473,157
<i>Bank financing</i>	227,000	-336,654	235,000	-164,000	50,550	-179,880	-257,000	-582,000	534,470	-290,010	-517,650
<i>Treasury bills(issue)</i>		62,650	50,000	78,000	40,500	20,000	143,000	50,000	80,000	200,000	260,000
<i>Treasury bills(repayment)</i>		-13,893	-36,160	-75,333	0	-52,159	-115,985	-254,000	-212,273	-103,000	-215,507
Nonbank financing	-39,950	304,799	-138,254	-112,456	-36,348	-40,751	-169,748	635,902	(1,217)	257,144	257,190
<i>Treasury bills(issue)</i>		0	0	0	0	0	0	0	0	0	0
<i>Treasury bills(repayment)</i>	-46,714	0	0	0	0	0	0	0	0	0	0
<i>Asset sale+pump amort.</i>		4,297	5,232	13,310	12,259	15,735	7,070	23,322	48,747	277,315	268,909
<i>Arrears clearance bonds</i>		322,493	-138,800	-103,297	0	0	0	0	0	0	0
<i>Off budget</i>							0	0	0	0	0
<i>Advance payment in Treasury</i>							0	0	0	0	0
<i>Previous year balance sheet</i>							236,366	642,120	647,201	417,763	687,520
<i>Differents</i>	6,764	-21,991	-4,686	-22,469	-48,607	-56,486	-413,184	-40,490	-697,165	-437,935	-775,543
Foreign financing(net)	637,903	794,223	1,264,252	1,038,273	1,383,381	1,519,896	1,596,315	1,507,439	1,186,979	1,178,537	1,413,294
<i>Program loans</i>	0	46,003	126,678	130,251	0	162,000	0	0	0	0	0

	Actual 2000-01	Actual 2001-02	Actual 2002-03	Actual 2003-04	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-10	Est 2010-11
<i>Project loans</i>	724,316	812,905	1,182,213	1,020,403	1,549,931	1,540,560	1,836,490	1,765,000	1,554,342	1,496,528	1,956,809
<i>Amortization (repayment)</i>	-246,685	-206,254	-200,625	-227,537	-296,254	-312,229	-352,255	-401,625	-510,207	-542,338	-694,505
Non-project grants (Japan)										85,000	
<i>On-lending net</i>	160,272	141,570	155,986	115,156	129,704	129,564	112,080	144,064	142,844	139,347	150,990
(In percent of GDP)											(In percent of GDP)
Revenue and Grants	16.6	14.5	14.1	12.6	13.3	16.0	16.8	17.8	17.3	22.4	22.4
Revenue	13.4	13.1	11.8	11.5	11.6	12.9	13.9	14.9	14.9	15.8	16.4
<i>Tax revenue</i>	11.0	10.6	9.7	9.5	9.6	11.0	12.3	13.0	13.1	13.9	14.7
<i>Non-tax revenue</i>	2.4	2.5	2.1	2.0	2.0	1.9	1.6	1.9	1.7	1.9	1.7
Grants	3.2	1.4	2.3	1.1	1.7	3.2	2.8	2.9	2.4	6.6	6.0
Total Expenditure	22.2	19.1	21.1	15.7	18.2	19.9	19.9	20.9	20.7	24.7	24.4
Current expenditure	8.3	8.2	8.3	8.5	9.9	11.0	11.0	12.5	13.6	12.8	12.7
<i>Current non-interest expenditures</i>	7.4	7.6	7.7	7.6	8.8	10.1	10.5	11.7	13.1	12.1	12.0
<i>Interest payments</i>	0.9	0.6	0.6	1.0	1.1	0.8	0.5	0.8	0.6	0.7	0.7
<i>O/w foreign</i>	0.8	0.5	0.6	0.8	0.9	0.7	0.4	0.7	0.4	0.6	0.6
Capital expenditure	13.9	10.9	12.8	7.2	8.3	8.9	8.8	8.4	7.0	11.8	11.6
Current Cash Balance	5.2	4.9	3.5	3.0	1.7	1.9	2.9	2.3	1.3	3.0	3.7
Overall Cash Balance	-5.5	-4.6	-6.9	-3.1	-4.9	-3.8	-3.1	-3.1	(3.4)	-2.3	-1.9
Excluding grants	-8.7	-5.9	-9.2	-4.3	-6.6	-7.0	-6.0	-6.1	(5.8)	-8.9	-7.9
Financing	5.5	4.6	6.9	3.1	4.9	3.8	3.1	3.1	3.4	2.3	1.9
Domestic	1.3	0.1	0.6	-1.1	0.2	-0.8	-1.0	-0.3	0.8	0.1	-0.3
<i>Banking system</i>	1.5	-1.6	1.3	-0.7	0.3	-0.6	-0.6	-1.8	0.9	-0.4	-0.8
<i>Non-banking</i>	-0.3	1.7	-0.7	-0.5	-0.1	-0.1	-0.4	1.5	(0.0)	0.5	0.4
Foreign, net	4.3	4.5	6.4	4.2	4.7	4.6	4.2	3.5	2.5	2.2	2.3
Memorandum item:											
Nominal GDP, fiscal year (in millions of kip)	14,900,000	17,718,263	19,797,908	24,600,000	29,200,000	33,109,000	38,409,000	43,287,000	47,229,000	54,100,000	61,952,000
Exchange rate (Kip per US dollar, average)		9,989	10,591	10,683	10,724	10,098	9,595	9,004	8,536	8,369	8,038

Source: Fiscal Policy Department, Ministry of Finance Lao PDR.

Table 5 : Summary of Government revenue From 2000 to 2010 and Plan for 2010/11 (million kip)

	Actual 2000-01	Actual 2001-02	Actual 2002-03	Actual 2003-04	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-10	Est 2010-11
Tax revenue	1,642,139	1,878,681	1,927,538	2,328,873	2,803,111	3,641,119	4,720,661	5,627,098	6,207,581	7,502,552	9,108,636
1. Profit tax	205,214	242,704	225,479	221,582	307,201	458,874	918,634	1,321,602	1,302,966	1,124,901	1,592,150
2. Income tax	152,793	125,500	139,833	179,369	214,891	234,242	251,838	333,066	424,682	462,392	543,456
3. Land tax	16,751	19,341	23,157	25,151	27,624	30,129	46,566	77,951	63,908	77,569	98,154
4. Business licences	424	684	1,185	1,446	2,209	6,103	1,456	2,524	3,675	2,458	6
5. Minimum tax	318,029	9,915	9,232	9,931	12,789	22,174	19,267	21,502	29,243	33,278	41,612
6. Turnover tax	371,284	374,738	466,461	594,498	673,472	887,125	1,045,994	1,228,523	1,401,039	1,868,675	510,044
7. VAT										0	1,893,095
8. Excise taxes	178,932	285,870	293,488	483,481	522,825	800,332	998,697	1,190,012	1,432,487	1,686,698	1,947,594
9. Import duties	56,735	240,270	315,770	351,239	428,636	514,546	572,611	674,181	726,215	832,042	964,627
10. Export duties	15,002	50,570	46,484	28,137	43,449	53,132	25,864	22,266	48,839	58,814	115,079
11. Registration fees	70,673	12,435	13,959	15,967	17,578	24,689	16,345	13,930	26,693	44,609	55,465
12. Other fees	23,600	91,579	106,508	129,012	211,167	162,600	294,271	263,417	372,645	701,998	532,409
13. Natural Resources taxes	181,506	16,894	23,019	32,382	94,799	217,551	273,805	316,522	219,476	450,552	526,891
14. Timber royalties	51,196	361,849	217,964	225,035	189,367	172,460	212,275	105,198	78,051	49,293	92,736
15. Hydro-power royalties		46,334	44,998	31,643	57,105	57,161	43,039	56,404	77,663	109,273	195,317
Nontax revenues	358,300	448,551	417,216	493,587	584,337	624,865	620,308	812,040	822,848	1,035,824	1,072,633
1. Leasing income	38,901	21,954	35,629	27,791	44,233	36,111	29,920	27,220	41,084	38,030	29,819
2. Concession	1,425	1,590	3,036	4,423	8,082	7,362	8,662	17,928	30,657	37,601	31,016
3. Fines	12,110	12,715	16,210	19,659	15,274	23,816	33,060	31,408	25,251	29,764	43,271
4. Administration fees	23,555	84,755	54,113	90,905	69,218	89,182	94,874	100,876	76,028	122,543	98,921
5. Pay for depreciation/dividends	67,176	84,167	86,582	106,427	177,817	174,782	156,669	293,344	338,348	419,001	507,433
6. Interest	76,336	56,164	47,425	46,137	47,951	65,045	65,898	105,280	94,655	147,214	97,689
7. Overflight	114,419	187,207	174,221	198,245	221,762	228,568	231,225	235,438	203,422	222,410	244,806
8. Irrigation fees	24,379	0	0	0	0	0	0	0	0	12,182	11,847
9. Forest Preservation Fund								545	13,403	7,079	7,831
10. Other											
Total Tax and NonTax revenues	2,000,439	2,327,233	2,344,754	2,822,460	3,387,448	4,265,984	5,340,969	6,439,138	7,030,430	8,538,376	10,181,269
Asset sale	6,763	4,130	4,996	13,039	12,066	15,413	6,909	57,592	48,571	277,188	268,909
Amortization	160,272	141,570	155,986	115,156	129,704	129,564	112,080	209,842	142,844	139,347	150,990
Pump amortization		167	236	271	194	322	161	549	176	128	0
Total Revenue with capital revenues	2,167,474	2,473,100	2,505,972	2,950,926	3,529,411	4,411,284	5,460,119	6,707,121	7,222,021	8,955,039	10,601,167

Source: Fiscal Policy Department, Ministry of Finance Lao PDR.

Table 6 : Summary of Government Expenditure From FY 2000 to 2010 and Plan for 2010/11 (in millions of Kip)

	Actual 2000-01	Actual 2001-02	Actual 2002-03	Actual 2003-04	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-10	EST 2010-11
Wages and salaries	412,277	547,220	671,443	910,319	1,117,051	1,341,203	1,600,317	2,082,179	2,588,318	2,688,239	2,940,279
<i>Base salary</i>	229,486	395,613	492,501	706,380	868,630	1,017,410	1,217,085	1,564,663	2,040,240	2,088,038	2,324,588
<i>Benefits</i>	182,791	151,607	178,942	203,939	248,421	323,793	383,232	517,516	548,078	600,201	615,691
Transfers	247,174	272,666	341,391	309,239	446,371	595,357	766,323	932,918	1,302,785	1,546,413	1,866,002
<i>Other allowances</i>	115,083	150,693	172,199	204,452	258,612	308,829	396,401	413,821	731,961	737,131	949,820
<i>Intervention & subsidies</i>	132,091	121,973	147,192	86,180	160,871	260,933	343,672	492,099	551,499	790,528	888,284
<i>Contribution to int. org</i>			22,000	18,607	26,888	25,595	26,250	26,998	19,325	18,754	27,898
<i>Restructuring of SOES</i>											
Materials and supplies	330,086	322,216	390,620	417,010	582,386	567,293	694,328	903,927	1,035,054	1,190,650	1,438,278
Debt payment	106,208	202,784	120,109	221,021	370,858	348,408	586,212	500,000	500,000	668,189	656,947
Interest	133,639	107,236	123,418	234,852	318,485	276,700	197,815	361,375	263,774	397,809	431,001
<i>External</i>	116,820	90,952	114,578	193,865	267,368	244,267	161,162	291,375	205,474	318,288	372,995
<i>Domestic</i>	16,819	16,284	8,840	40,987	51,117	32,433	36,653	70,000	58,300	79,521	58,006
Others	-	-	-	-	-	125,394	107,520	289,934	716,674	437,408	357,939
<i>Govt. and Local reserve funds</i>						85,394	69,280	55,703	100,000	193,259	119,961
<i>State accumulation fund</i>						40,000	38,240	234,231	616,674	244,149	237,978
<i>Unallocated budget</i>					52,380						199,810
<i>Environment fund</i>						162,000					
<i>Expense for rev. exceeding Plan</i>						105,878		353,288	30,527		
<i>Timber exploration in provinces</i>						112,665					
<i>Preparing for Asian Game</i>							290,329				
Current expenditure	1,229,383	1,452,122	1,646,981	2,092,441	2,887,531	3,634,898	4,242,844	5,423,620	6,437,132	6,928,708	7,890,256
Capital expenditure	2,071,693	1,926,486	2,525,808	1,777,007	2,435,471	2,944,576	3,388,672	3,642,034	3,324,426	6,413,699	7,197,140
Local finance	871,693	995,058	1,026,353	607,685	468,069	402,631	542,217	688,000	1,137,826	1,717,639	1,838,060
Foreign finance	1,200,000	931,428	1,499,455	1,169,322	1,967,402	2,541,945	2,846,455	2,954,034	2,186,600	4,696,060	5,359,080
<i>Project loans</i>	724,316	812,905	1,182,213	1,020,403	1,549,931	1,540,560	1,836,490	1,765,000	1,554,342	1,496,528	1,956,809
<i>Project grants</i>	475,684	118,523	317,242	148,919	417,471	651,385	491,965	614,431	632,258	879,094	1,152,326
<i>Non-project grant (Donors)</i>						350,000	420,000	574,603	-	2,320,438	2,249,945
<i>Non-project grant (Japan)</i>							98,000				
Total	3,301,076	3,378,608	4,172,790	3,869,447	5,323,002	6,579,475	7,631,516	9,065,654	9,761,558	13,342,407	15,087,396
<i>Amortization(Loan)</i>	246,685	206,254	200,625	227,537	296,254	312,229	352,255	401,625	510,207	542,338	694,505
<i>Amortization(Tr.bills)</i>		13,893	36,160	75,333		52,159	115,985	254,000	212,273	103,000	215,507
Total with Amort.	3,547,761	3,598,755	4,409,575	4,172,318	5,619,256	6,943,863	8,099,756	9,721,279	10,484,037	13,987,745	15,997,408

Source: Fiscal Policy Department, Ministry of Finance Lao PDR.