

The Union Budget Law, 2019-2020 Financial Year

(The Pyidaungsu Hluttaw Law No.28, 2019)

The 4th Waning Day of Tawthalin, 1381 M.E.

(17 September, 2019)

The Pyidaungsu Hluttaw hereby enacts this law.

Part I

Title and Date of Effectiveness

1. (a) This Law shall be called **the Union Budget Law, 2019-2020 Financial Year.**
- (b) This Law shall take effect commencing from 1 October, 2019 for the financial year , 2019-2020.

Part II

President of the Union, Union Government, Pyidaungsu Hluttaw, Pyithu Hluttaw, Amyotha Hluttaw, Supreme Court of the Union, Constitutional Tribunal of the Union, Union Election Commission, Attorney General of the Union, Auditor General of the Union, Union Civil Service Board, Union Ministries and Departments

Chapter I

Receipt and Expenditure

2. The President of the Union, Union Government, Pyidaungsu Hluttaw, Pyithu Hluttaw, Amyotha Hluttaw, Supreme Court of the Union, Constitutional Tribunal of the Union, Union Election Commission, Attorney General of the Union, Auditor General of the Union, Union Civil Service Board, Union Ministries and Departments shall carry out their functions with the Union Budget programme. The receipt from carrying out as such shall be credited to the Union Budget, and the expenditure payable shall be debited from the Union Budget.

3. (a) The respective persons who have been assigned responsibility for the receipt and expenditure of the President of the Union, Union Government, Pyidaungsu Hluttaw, Pyithu Hluttaw, Amyotha Hluttaw, Supreme Court of the Union, Constitutional Tribunal of the Union, Union Election Commission, Attorney General of the Union, Auditor General of the Union, Union Civil Service Board, Union Ministries and Departments shall supervise and collect the receipt, and administer the expenditure as are shown against them in the schedules (1), (2), (3) and (4).
 - (b) The respective persons in charge under sub-section (a) may delegate the powers conferred to them to the respective persons serving under them.
 - (c) The supervision and collection of the receipt, and administration of the expenditure shall be carried out in accordance with the provisions of this Law, relevant laws, rules, regulations, by-laws, notifications, orders, directives and procedures.
4. (a) The President of the Union, Union Government, Pyidaungsu Hluttaw, Pyithu Hluttaw, Amyotha Hluttaw, Supreme Court of the Union, Constitutional Tribunal of the Union, Union Election Commission, Attorney General of the Union, Auditor General of the Union, Union Civil Service Board, Union Ministries and Departments shall mention the receipt obtained more or less than the estimated receipt under this Law in the revised estimate for the financial year, 2019-2020 submitted to the Pyidaungsu Hluttaw, in supervising and collecting the receipt. The alterations arisen after the submission of the revised estimate shall be mentioned in the actual accounts.
 - (b) The President of the Union, Union Government, Pyidaungsu Hluttaw, Pyithu Hluttaw, Amyotha Hluttaw, Supreme Court of the Union, Constitutional Tribunal of the Union, Union Election Commission, Attorney General of the Union, Auditor General of the Union, Union

Civil Service Board, Union Ministries and Departments shall mention the expenditure that are transferred and expended the budget head within the expenditure permitted under this Law, and expenditure that are expended with the permission of the Union Government under section 11 in the revised estimate for the financial year, 2019-2020 submitted to the Pyidaungsu Hluttaw, in administering the expenditure. The alterations arisen after the submission of the revised estimate shall be mentioned in the actual accounts.

- (c) The Union Government shall submit to and obtain the approval from the Pyidaungsu Hluttaw for the matters permitted to expend any money in excess of the amount under section 11 of this Law together with objects and reasons case-wise.

5. The Union Government may, with the approval of the Pyidaungsu Hluttaw, permit providing appropriately, grant as a special case and disbursement of necessary loans from the Union Fund for the sum required by the budget estimate of the Region or State Governments in coordination with the Financial Commission.

Chapter II

Taking Loans

6. The Union Government may, with the approval of the Pyidaungsu Hluttaw, take loans by issuing loan agreements or government security bonds guaranteed by the Union or by other means, within the country or from abroad for the purpose of work projects or expenditure in the Union Budget estimate. Reasonable rates of interest may be stipulated for such loans. The Union Government may also stipulate the terms and conditions for repayment, redemption or otherwise management. Provided that, the rates of interest, and terms and conditions required for taking loans from the Central Bank of Myanmar may be stipulated in coordination with the Central Bank of Myanmar.

7. Regarding the loans obtained by selling security bonds for covering the deficit in the budget of the previous financial year, the Union Government may exchange the new security bonds when payment of the loans become due.
8. On behalf of the Union Government, the Ministry of Planning and Finance may, buying and selling the government security bonds for covering the deficit in the budget for the financial year, assign to the Central Bank of Myanmar.
9. The Union Government may, with the approval of the Pyidaungsu Hluttaw, take the loans from abroad for any Union level departments and organizations, or the Region or State level departments and organizations, for any work project. The loans obtained from abroad may be lent by stipulating the appropriate terms and conditions to the businesses carrying out the mutual interests with the Union.
10. (a) The Union Government may empower the Union Minister of the Ministry of Planning and Finance for enabling to carry out the whole or part of the matters contained in this chapter.
(b) The Union Minister of the Ministry of Planning and Finance may, on behalf of the Union, furnish guarantees for taking the loans contained in this chapter in accordance with chapter X of Public Debt Management Law.
11. Out of the estimated receipt shown in the schedules (1), (3) and (7), if the amount of foreign loans received by execution of the loan agreements approved by the Pyidaungsu Hluttaw is in excess of the estimated amount, and it is necessary to expend in excess of the permitted expenditure shown in the schedules (2), (4) and (8) due to the expenditure of the work related to such receipt, the Union Government may assess and grant them by transferring and expending the budget head or expending from the contingency fund in accordance with the provisions of section 26 before enacting the Supplementary Appropriation Law. Such permitted expenditure shall be mentioned in the revised estimate. If such permitted expenditure will be accepted after enacting the Supplementary Appropriation Law, it shall be

incurred from the contingency fund in accordance with the provisions of section 26. Such expenditure shall be mentioned in the actual accounts.

12. During the period commencing from 1 October, 2019 and ending on 30 September, 2020, the total amount of loans actually received by the execution of loan agreements under this chapter shall not exceed Kyats ninety hundred thousand million. The actual extracted money from Foreign loans and complement money from internal loans within the financial year are involved.

Chapter III

Taking Foreign Aid

13. The Union Government may allow the Union level departments and organizations or the Region or State level organizations to take foreign aid in cash, properties and services for any work project.

14. Out of the estimated receipt shown in the schedules (1), (3) and (7), if the amount of foreign aid received is in excess of the estimated amount, and it is necessary to expend in excess of the permitted expenditure shown in the schedules (2), (4) and (8) due to the expenditure of the work related to such receipt, they shall be carried out as follows:

- (a) The Union Government may assess and grant them by means of transferring and expending the budget head or expending from the contingency fund in accordance with the provisions of section 26 before enacting the Supplementary Appropriation Law. Such granted expenditure shall be mentioned in the revised estimate;
- (b) It may assess and grant by means of transferring and expending the budget head or expending from the contingency fund in accordance with the provisions of section 26 after enacting the Supplementary Appropriation Law. Such granted expenditure shall be mentioned in the actual accounts.

Chapter IV

Union Ministries and Departments Performing Outside the Union Budget Fund

15. The Social Security Board shall subsist on its own social security fund and employment injury benefit fund, and carry out the functions by its own fund.
16. (a) The respective persons who have been assigned for receipt and expenditure of the Social Security Board shall supervise and collect the receipt, and administer the expenditure as are shown against them in the schedules (5) and (6).
 - (b) The respective persons in charge under sub-section (a) may delegate the powers conferred to them to the respective persons serving under them.
 - (c) The supervision and collection of the receipt, and administration of the expenditure shall be carried out in accordance with the provisions of this Law, relevant laws, rules, regulations, by-laws, notifications, orders, directives and procedures.
17. (a) The Union Government may alter the accounts shown in schedules (5) and (6) of the Social Security Board, if it is required according to the functions. The Union Government may delegate the powers to the Ministry of Planning and Finance to carry out the matters of this section. Regarding to this alteration, it shall be mentioned in the revised estimate for the financial year, 2019-2020 submitted to the Pyidaungsu Hluttaw, and in the actual accounts for the alterations arisen after the submission of the revised estimates.
 - (b) The Union Government may, with the approval of the Pyidaungsu Hluttaw, permit the Social Security Board to take grants, or loans for the required money to run or invest in the business.

18. When the Union Government is requested by the Social Security Board that subsists on the social security fund and employment injury benefit fund, for being insufficient in providing the benefit from such funds, the Union Government may, with the approval of the Pyidaungsu Hluttaw, permit contributing and providing from the Union Budget Fund, the disbursement of necessary loans and providing from the Union Budget Fund for the social security housing projects.

Part III

State-owned Economic Organizations

Chapter I

Receipt and Expenditure

19. The State-owned Economic Organizations shall carry out the functions with the Union Budget programme. The receipt obtained in carrying out as such shall be credited to the Union Budget Fund, and the expenditure payable shall be debited from the Union Budget Fund.
20. (a) The receipt and expenditure shown in the schedules (7) and (8) are the intended money to be successfully implemented under the objectives of the project by the State-owned Economic Organizations.
- (b) The respective persons assigned responsibility for the receipt and expenditure of the State-owned Economic Organizations shall supervise and collect those receipt, and administer those expenditure as are shown against them in the schedules (7) and (8).
- (c) The respective persons in charge under sub-section (a) may delegate the powers conferred to them to the respective persons serving under them.
- (d) The supervision and collection of the receipt and administration of the expenditure shall be carried out in accordance with the provisions of this Law, relevant laws, rules, regulations, by-laws, notifications, orders, directives and procedures.

Chapter II

Powers of the Union Government

21. (a) The Union Government shall stipulate the State-owned Economic Organizations that are to carry out commercially.
- (b) The Union Government may alter the increase and decrease of the receipt shown in the schedule (7) of this Law of the State-owned Economic Organizations if it is required according to the functions. The Union Government may delegate the powers to the Ministry of Planning and Finance to carry out the matters of this section.
- (c) The Union Government may assess and alter the permitted expenditure in the schedule (8) of the State-owned Economic Organizations if it is required according to the functions. The Union Government may delegate the powers to the Ministry of Planning and Finance to carry out the expenditure in respect of the following alteration.
- (i) altering and transferring the current expenditure, capital expenditure and debt expenditure of an organization;
 - (ii) altering and transferring the current expenditure, capital expenditure and debt expenditure from one organization to any other organization;
 - (iii) altering and transferring the capital expenditure from one project to any other project within an organization.
- (d) Regarding the alteration of such receipt and expenditure shall be mentioned in the revised estimate for the financial year, 2019-2020 submitted to the Pyidaungsu Hluttaw, and the alteration arisen after the submission of the revised estimate shall be mentioned in the actual accounts.
- (e) The Union Government shall stipulate the amount of money to be contributed by the State-owned Economic Organizations to the Union.

Chapter III

Financial Powers of the State-owned Economic Organizations

22. (a) The State-owned Economic Organizations shall administer their functions by the supervision of the respective person in charge shown in the schedules (7) and (8).
- (b) The State-owned Economic Organizations may alter with the permission of the Union Government or the Ministry of Planning and Finance under conferring the duty of the Union Government, in respect of the increase and decrease of the receipt shown in the schedule (7) under the work requirement, the alteration of the current expenditure, capital expenditure and debt expenditure of an organization permitted under the schedule (8), alteration of the current expenditure, capital expenditure and debt expenditure from one organization to any other organization, the alteration of the capital expenditure from a project to any other project within an organization. Regarding the alteration of such receipt and expenditure shall be mentioned in the revised estimate for the financial year, 2019-2020 submitted to the Pyidaungsu Hluttaw and the alteration arisen after the submission of the revised estimate shall be mentioned in the actual accounts.

Chapter IV

State-owned Economic Organizations Performing

Outside the Union Budget Fund

23. (a) The Union Government shall stipulate the State-owned Economic Organizations performing outside the Union Budget Fund. Such stipulation shall be reported to the nearest convening session of the Pyidaungsu Hluttaw together with the objects and reasons for the matters.

- (b) The State-owned Economic Organizations performing outside the Union Budget Fund shall carry out commercially, and subsist on their own fund.
 - (c) For the purpose of compiling the debit and credit of the State-owned Economic Organizations performing outside the Union Budget Fund, it shall be mentioned in the Union Budget.
24. (a) The respective persons assigned responsibility for the receipt and expenditure of the State-owned Economic Organizations performing outside the Union Budget Fund shall supervise and collect the receipt, and administer the expenditure as are shown against them in the schedules (9) and (10).
- (b) The respective persons in charge under sub-section (a) may delegate the powers conferred to them to the respective persons serving under them.
 - (c) The supervision and collection of the receipt, and administration of the expenditure shall be carried out in accordance with the relevant laws, rules, regulations, by-laws, notifications, orders, directives and procedures.
 - (d) The Union Government shall stipulate the amount of money to be contributed by the State-owned Economic Organizations performing outside the Union Budget Fund to the Union.
25. (a) The Union Government may alter the receipt and expenditure shown in the schedules (9) and (10) of the State-owned Economic Organizations performing outside the Union Budget Fund if it is required according to the functions. The Union Government may delegate the powers to the Ministry of Planning and Finance to carry out the matters of this section. Regarding the alteration of such receipt and expenditure shall be mentioned in the revised estimate for the financial year, 2019-2020 submitted to the Pyidaungsu Hluttaw, and the alteration

arisen after the submission of the revised estimate shall be mentioned in the actual accounts.

- (b) The Union Government may contribute the initial investment money for carrying out the functions of the State-owned Economic Organizations performing outside the Union Budget Fund.
- (c) The Union Government may stipulate the amount to be, in accordance with the stipulations, able to take loans from the banks established under the Myanmar Financial Institutions Law, the required money for carrying out the functions, or for investment to the State-owned Economic Organizations performing outside the Union Budget Fund.

Part IV

Contingency Fund

- 26. (a) The expenditure incurred by the President of the Union, Union Government, Pyidaungsu Hluttaw, Pyithu Hluttaw, Amyotha Hluttaw, Superme Court of the Union, Constitutional Tribunal of the Union, Union Election Commission, Attorney General of the Union, Auditor General of the Union, Union Civil Service Board, Union Ministries and Departments, the State-owned Economic Organizations, and the Region or State Governments from the contingency fund against shown by the Ministry of Planning and Finance in the schedule (4) may be carried out only for the expenditures not included in the budget estimate, being the contingency case in which expenditure shall mandatorily be incurred by the Union Government within the financial year.
- (b) The expenditure to be incurred from the contingency fund under sub-section (a) shall be made only by the decision of the Union Government.
- (c) The Union Government shall submit the matters incurred from the contingency fund under sub-sections (a) and (b) to the nearest convening session of the Pyidaungsu Hluttaw together with the objects and reasons case-wise.

- (d) The expenditure incurred by the President of the Union, Union Government, Pyidaungsu Hluttaw, Pyithu Hluttaw, Amyotha Hluttaw, Superme Court of the Union, Constitutional Tribunal of the Union, Union Election Commission, Attorney General of the Union, Auditor General of the Union, Union Civil Service Board, Union Ministries and Departments, State-owned Economic Organizations, and the Region or State Governments from the contingency fund under the schedules (2) and (4) may be carried out only for the force majeure and natural disasters within the financial year. The expression contingency fund contained in this sub-section shall not apply the contingency fund against shown by the Ministry of Planning and Finance.
- (e) The expenditure to be incurred from the contingency fund under sub-section (d) shall be made only by the decision of the Administrative Committee of the Union Ministry, or the Region or State Governments.
- (f) The President of the Union, Union Government, Pyidaungsu Hluttaw, Pyithu Hluttaw, Amyotha Hluttaw, Superme Court of the Union, Constitutional Tribunal of the Union, Union Election Commission, Attorney General of the Union, Union Civil Service Board, Union Ministries and Departments, State-owned Economic Organizations, and the Region or State Governments shall submit the matters incurred from the contingency fund under sub-sections (d) and (e) to the nearest convening session of the Pyidaungsu Hluttaw together with the objects and reasons case-wise.

Part V

Cantonment Municipalities

- 27. The Cantonment Municipalities shall subsist on their own funds, and carry out their functions with their own budget programmes.
- 28. (a) The respective persons who have been assigned responsibility for the receipt and expenditure of the Cantonment Municipalities shall supervise and collect the receipt, and administer the expenditure as are shown against them in the schedules (11) and (12).

- (b) The respective persons in charge under sub-section (a) may delegate the powers conferred to them to the respective persons serving under them.
 - (c) The supervision and collection of the receipt, and administration of the expenditure shall be carried out in accordance with the provisions of this Law, relevant laws, rules, regulations, by-laws, notifications, orders, directives and procedures.
29. (a) The Union Government may alter the amounts shown in the schedule (11) and (12) of the Cantonment Municipalities, if it is required according to the functions. The Union Government may delegate the powers to the Ministry of Planning and Finance to carry out the matters of this section. Such alteration shall be mentioned in the revised estimate for the financial year, 2019-2020 submitted to the Pyidaungsu Hluttaw. The alterations arisen after the submission of the revised estimate shall be mentioned in the actual accounts.
- (b) The Union Government may, with the approval of the Pyidaungsu Hluttaw, permit the Cantonment Municipalities to take grants, or loans for the required money to run or invest in the business.
30. The Cantonment Municipalities may collect only the kinds of taxes permitted under the existing laws, rules, regulations, by-laws, notifications, orders, and directives as are relevant to them.

Part VI

Nay Pyi Taw Council

31. The Nay Pyi Taw Council shall carry out the functions with the Union Budget programme. The receipt obtained in carrying out such functions shall be credited to the Union Budget Fund, and the expenditure payable shall be debited from the Union Budget Fund.

32. (a) The respective persons who have been assigned responsibility for the receipt and expenditure of the Nay Pyi Taw Council shall supervise and collect the receipt, and administer the expenditure as are shown against them in the schedules (13) and (14).
- (b) The respective persons in charge under sub-section (a) may delegate the powers conferred to them to the respective persons serving under them.
- (c) The supervision and collection of the receipt, and administration of the expenditure shall be carried out in accordance with the provisions of this Law, relevant laws, rules, regulations, by-laws, notifications, orders, directives and procedures.
33. The Union Government may alter the amounts shown in the schedules (13) and (14) of the Nay Pyi Taw Council, if it is required according to the functions. The Union Government may delegate the powers to the Ministry of Planning and Finance to carry out the matters of this section. Such alteration shall be mentioned in the revised estimate for the financial year, 2019-2020 submitted to the Pyidaungsu Hluttaw. The alterations arisen after the submission of the revised estimate shall be mentioned in the actual accounts.

Part VII

Nay Pyi Taw Development Committee

34. The Nay Pyi Taw Development Committee shall subsist on its own funds, and carry out its functions with its own budget programmes.
35. (a) The respective persons who have been assigned responsibility for the receipt and expenditure of the Nay Pyi Taw Development Committee shall supervise and collect the receipt, and administer the expenditure as are shown against them in the schedules (15) and (16).

- (b) The respective persons in charge under sub-section (a) may delegate the powers conferred to them to the respective persons serving under them.
 - (c) The supervision and collection of the receipt, and administration of the expenditure shall be carried out in accordance with the provisions of this Law, relevant laws, rules, regulations, by-laws, notifications, orders, directives and procedures.
36. (a) The Union Government may alter the amounts shown in the schedules (15) and (16) of the Nay Pyi Taw Development Committee, if it is required according to the functions. The Union Government may delegate the powers to the Ministry of Planning and Finance to carry out the matters of this section. Such alteration shall be mentioned in the revised estimate for the financial year, 2019-2020 submitted to the Pyidaungsu Hluttaw. The alterations arisen after the submission of the revised estimate shall be mentioned in the actual accounts.
- (b) The Union Government may, with the approval of the Pyidaungsu Hluttaw, permit the Nay Pyi Taw Development Committee to take grants, or loans for the required money to run or invest in the business.
37. The Nay Pyi Taw Development Committee may collect only the kinds of taxes permitted under the existing laws, rules, regulations, by-laws, notifications, orders, and directives as are relevant to them.

Part VIII

Central Bank of Myanmar

38. (a) The Central Bank of Myanmar shall subsist on its own funds, and obtain the approval of the Pyidaungsu Hluttaw in carrying out its functions with its budget programme.

- (b) For the purpose of compiling the debit and credit of the Central Bank of Myanmar, it shall be mentioned in the Union Budget estimate.
39. (a) The respective persons who have been assigned responsibility for the receipt and expenditure of the Central Bank of Myanmar shall supervise and collect the receipt, and administer the expenditure which are shown against them in the schedules (17) and (18).
- (b) The respective persons in charge under sub-section (a) may delegate the powers conferred to them to the respective persons serving under them.
 - (c) The supervision and collection of the receipt, and administration of the expenditure shall be carried out in accordance with the provisions of this Law, relevant laws, rules, regulations, by-laws, notifications, orders, directives and procedures.
40. The Union Government may alter the receipt and expenditure shown in the schedules (17) and (18) of the Central Bank of Myanmar if it is required according to the functions. The Union Government may delegate the powers to the Ministry of Planning and Finance to carry out the matters of this section. Such alterations of receipt and expenditure shall be mentioned in the revised estimate for the financial year, 2019-2020 submitted to the Pyidaungsu Hluttaw, and the alterations arisen after the submission of the revised estimate shall be mentioned in the actual accounts.
41. (a) The Central Bank of Myanmar shall credit the amount equivalent to forty percent of the net profit to the general reserve accounts of the Central Bank of Myanmar when ending the financial year, 2019-2020. The remaining sum of net profit has been used to redeem the Government securities held by the Central Bank of Myanmar. The balanced money out of the remaining net profit shall be credited to the Union.

- (b) The Union Government shall stipulate the money to be contributed to the Union by the Central Bank of Myanmar.
- (c) The Central Bank of Myanmar shall, if the loss occurs when the financial year, 2019-2020, set off such loss against the general reserve accounts of the Central Bank of Myanmar.
- (d) The Central Bank of Myanmar may, with the approval of the Pyidaungsu Hluttaw, lend the loan to the Union Government in accordance with the stipulation, if it is necessary.

I hereby sign in accordance with the Constitution of the Republic of the Union of Myanmar.

(Sd.) Win Myint

President

Republic of the Union of Myanmar

President of the Union, Union Government, Pyidaungsu Hluttaw, Pyithu Hluttaw, Amyotha Hluttaw, Supreme Court of the Union, Constitutional Tribunal of the Union, Union Election Commission, Attorney General of the Union, Auditor General of the Union and Union Civil Service Board

Schedule (1)
(kyats in million)

Serial Number	Subject	Responsible Person	Receipt											
			Taxes	Receipt from the State-owned Economic Organizations	Other Current Receipt	Interest Receipt	Grant Receipt	Capital Receipt	Receipt from Foreign Aids	Debts		Receipt from Investment in Organizations	Receipt from Saving	Total
										Recovery of Loans	Drawal of Loans			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	President of the Union	President of the Union or a person delegated by the President of the Union												
2	Union Government	President of the Union or a person delegated by the President of the Union			24.060									24.060
3	Pyidaungsu Hluttaw	Speaker of the Pyidaungsu Hluttaw or a person delegated by the Speaker of the Pyidaungsu Hluttaw			10.300			0.300	84.180		126.270			221.050
4	Pyithu Hluttaw	Speaker of the Pyithu Hluttaw or a person delegated by the Speaker of the Pyithu Hluttaw			1.932									1.932
5	Amyotha Hluttaw	Speaker of the Amyotha Hluttaw or a person delegated by the Speaker of the Amyotha Hluttaw			0.400									0.400
6	Supreme Court of the Union	Chief Justice of the Union or a person delegated by the Chief Justice of the Union			353.000									353.000
7	Constitutional Tribunal of the Union	Chairperson of the Constitutional Tribunal of the Union or a person delegated by the Chairperson of the Constitutional Tribunal of the Union			0.050									0.050
8	Union Election Commission	Chairman of the Union Election Commission or a person delegated by the Chairman of the Union Election Commission			2.100									2.100
9	Attorney General of the Union	Attorney General of the Union or a person delegated by the Attorney General of the Union			18.900									18.900
10	Auditor General of the Union	Auditor General of the Union or a person delegated by the Auditor General of the Union			180.000				26.287		39.430			245.717
11	Union Civil Service Board	Chairperson of the Union Civil Service Board or a person delegated by the Chairperson of the Union Civil Service Board			96.900				56.856					153.756
	Total				687.642			0.300	167.323		165.700			1,020.965

**President of the Union, Union Government, Pyidaungsu Hluttaw, Pyithu Hluttaw, Amyotha Hluttaw, Supreme Court of the Union, Constitutional Tribunal of the Union,
Union Election Commission, Attorney General of the Union, Auditor General of the Union and Union Civil Service Board**

Schedule (2)
(kyats in million)

Serial Number	Subject	Responsible Person	Expenditure									
			Current Expenditure	Contingency Fund	Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings	Total
								Disbursement of Loans	Repayment of Loans			
1	2	3	4	5	6	7	8	9	10	11	12	13
1	President of the Union	President of the Union or a person delegated by the President of the Union	9,072.726	100.000			8,511.327					17,684.053
2	Union Government	President of the Union or a person delegated by the President of the Union	1,801.343				49.555					1,850.898
3	Pyidaungsu Hluttaw	Speaker of the Pyidaungsu Hluttaw or a person delegated by the Speaker of the Pyidaungsu Hluttaw	1,287.331	40.000	18.239		236.215					1,581.785
4	Pyithu Hluttaw	Speaker of the Pyithu Hluttaw or a person delegated by the Speaker of the Pyithu Hluttaw	8,991.160	40.000			44.687					9,075.847
5	Amyotha Hluttaw	Speaker of the Amyotha Hluttaw or a person delegated by the Speaker of the Amyotha Hluttaw	6,000.064	40.000			115.990					6,156.054
6	Supreme Court of the Union	Chief Justice of the Union or a person delegated by the Chief Justice of the Union	22,915.477	40.000			11,147.467					34,102.944
7	Constitutional Tribunal of the Union	Chairperson of the Constitutional Tribunal of the Union or a person delegated by the Chairperson of the Constitutional Tribunal of the Union	851.816	40.000			34.611					926.427
8	Union Election Commission	Chairman of the Union Election Commission or a person delegated by the Chairman of the Union Election Commission	50,415.354	40.000			9,582.323					60,037.677
9	Attorney General of the Union	Attorney General of the Union or a person delegated by the Attorney General of the Union	2,843.805	40.000			1,018.751					3,902.556
10	Auditor General of the Union	Auditor General of the Union or a person delegated by the Auditor General of the Union	3,804.765	40.000	18.084		303.214					4,166.063
11	Union Civil Service Board	Chairperson of the Union Civil Service Board or a person delegated by the Chairperson of the Union Civil Service Board	8,148.287	80.000		1.400	1,576.464					9,806.151
	Total		116,132.128	500.000	36.323	1.400	32,620.604					149,290.455

Union Ministries and Departments

Schedule (3)End
(kyats in million)

Serial Number	Subject	Responsible Person	Receipt											Total	
			Taxes	Receipt from the State-owned Economic Organizations	Other Current Receipt	Interest Receipt	Grant Receipt	Capital Receipt	Receipt from Foreign Aids	Debts		Receipt from Investment in Organizations	Receipt from Savings		
										Recovery of Loans	Drawal of Loans				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
8	Foreign Affairs	President of the Union or a person delegated by the President of the Union			1,968.600					270,718					2,239.318
9	President's Office	- ditto -													
10	Home Affairs	- ditto -			36,047.555					344.554					36,392.109
11	Defence	- ditto -			47,000.900										47,000.900
12	Border Affairs	- ditto -			280.803					4,575.000					4,855.803
13	State Counsellor's Office	- ditto -													
14	Information	- ditto -			43,099.624					2,666.108					45,765.732
15	Union Government Office	- ditto -			2,710.494										2,710.494
16	Religious Affairs and Culture	- ditto -			9,873.836					39,457.850					49,331.686
17	Agriculture, Livestock and Irrigation	- ditto -			55,984.880	18,232.961				78,495.220	97,630.724	347,403.556			597,747.341
18	Transport and Communications	- ditto -			161,892.149					63,625.161		67,232.675			292,749.985
19	Natural Resources and Environmental Conservation	- ditto -			6,575.681					12,044.834			30.000		18,650.515
20	Electric power and Energy	- ditto -			842.388	2,409.545					14,916.330	258,639.338	9,546.668		286,354.269
21	Labour, Immigration and Population	- ditto -			74,106.610										74,106.610
22	Industry	- ditto -			1,563.746					9,021.569		915.000			11,500.315
23	Commerce	- ditto -			14,241.789					6,351.038		1,154.004	254.682		22,001.513
24	Education	- ditto -			29,915.803		75,880.802	313.000		60,258.270		48,202.845			214,570.720
25	Health and Sports	- ditto -			17,644.914			1.800		136,516.427		17,471.424			171,634.565
26	Planning and Finance	- ditto -			66,899.447	68,232.408		251.000		71,711.171	243,586.627	95,650.932			546,331.585
27	Investment and Foreign Economic Relations	- ditto -			5,000.100										5,000.100
28	Construction	- ditto -			71,915.759			100.000		74,771.028		457,287.772	1,856.250		605,930.809
29	Social Welfare, Relief and Resettlement	- ditto -			81.910					1,601.405					1,683.315
30	Hotels and Tourism	- ditto -			22,352.038					6,690.519					29,042.557
31	Ethnic Affairs	- ditto -			469.063										469.063
32	International Cooperation	- ditto -													
33	Pensions and Gratuities	- ditto -			370.000										370.000
34	Gratuities and Commuted Pensions	- ditto -													
	Total		7,969,320.361	1,331,048.870	670,838.089	88,874.914	75,880.802	665.800	568,400.872	356,133.681	1,293,957.546	11,687.600		12,366,808.535	

Union Ministries and Departments

Schedule (4) End
(kyats in million)

Serial Number	Subject	Responsible Person	Expenditure									Total	
			Current Expenditure	Contingency Fund	Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings		
								Disbursement of Loans	Repayment of Loans				
1	2	3	4	5	6	7	8	9	10	11	12	13	
28	Allotment for Grant, Loan and contingency fund to Kachin State Government	President of the Union or a person delegated by the President of the Union		1,000.000		174,941.486							175,941.486
29	Allotment for Grant, Loan and contingency fund to Kayar State Government	- ditto -		1,000.000		65,019.852							66,019.852
30	Allotment for Grant, Loan and contingency fund to Kayin State Government	- ditto -		1,000.000		96,535.536							97,535.536
31	Allotment for Grant, Loan and contingency fund to Chin State Government	- ditto -		1,000.000		155,766.521							156,766.521
32	Allotment for Grant, Loan and contingency fund to Sagaing Region Government	- ditto -		1,000.000		209,914.198							210,914.198
33	Allotment for Grant, Loan and contingency fund to Taninthargi Region Government	- ditto -		1,000.000		159,575.647							160,575.647
34	Allotment for Grant, Loan and contingency fund to Bago Region Government	- ditto -		1,000.000		148,531.663							149,531.663
35	Allotment for Grant, Loan and contingency fund to Magwe Region Government	- ditto -		1,000.000		177,552.949							178,552.949
36	Allotment for Grant, Loan and contingency fund to Mandalay Region Government	- ditto -		1,000.000		137,077.789							138,077.789
37	Allotment for Grant, Loan and contingency fund to Mon State Government	- ditto -		1,000.000		99,657.849							100,657.849
38	Allotment for Grant, Loan and contingency fund to Rakhine State Government	- ditto -		1,000.000		169,727.876							170,727.876
39	Allotment for Grant, Loan and contingency fund to Yangon Region Government	- ditto -		1,000.000		126,432.062							127,432.062
40	Allotment for Grant, Loan and contingency fund to Shan State Government	- ditto -		1,000.000		250,689.757							251,689.757
41	Allotment for Grant, Loan and contingency fund to Ayeyarwady Region Government	- ditto -		1,000.000		142,962.777							143,962.777
42	Allotment for Grant to Regions and States for the development fund of the Pyidaungsu Hluttaw	- ditto -				31,700.000							31,700.000
	Total		7,083,415.392	99,500.000	2,426,155.520	2,378,474.829	5,603,946.625	64,925.130	549,709.086	59,022.712			18,265,149.294

State-owned Economic Organizations

Schedule(7)
(kyats in million)

Serial Number	Subject	Responsible Person	Receipt											Total
			Taxes	Receipt from the State-owned Economic Organizations	Other Current Receipt	Interest Receipt	Grant Receipt	Capital Receipt	Receipt from Foreign Aids	Debts		Receipt from Investment in Organizations	Receipt from Savings	
										Recovery of Loans	Drawal of Loans			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	State-owned Economic Organizations under Ministry of Information	President of the Union or a person delegated by the President of the Union			21,246.000									21,246.000
2	State-owned Economic Organizations under Ministry of Transport and Communication	- ditto -			317,672.877				22,760.897		656,181.437			996,615.211
3	State-owned Economic Organizations under Ministry of Natural Resources and Environmental Conservation	- ditto -			496,911.156									496,911.156
4	State-owned Economic Organizations under Ministry of Electric Power and Energy	- ditto -			6,372,378.201				21,942.299		289,913.401	5,288.700		6,689,522.601
5	State-owned Economic Organizations under Ministry of Industry	- ditto -			96,857.778									96,857.778
6	State-owned Economic Organizations under Ministry of Planning and Finance	- ditto -			770,608.148				4,260.416		151,785.615	20,000.000		946,654.179
	Total				8,075,674.160				48,963.612		1,097,880.453	25,288.700		9,247,806.925

State-owned Economic Organizations

Schedule(8)
(kyats in million)

Serial number	Subject	Responsible Person	Expenditure									
			Current expenditure	Payments of Interest	Contribution	Capital expenditure	Debts		Investment in organizations	Savings	Total	
							Disbursement of loans	Repayments of loans				
1	2	3	4	5	6	7	8	9	10	11	12	
1	State-owned Economic Organizations under Ministry of Information	President of the Union or a person delegated by the President of the Union	20,313.341			657.890						20,971,231
2	State-owned Economic Organizations under Ministry of Transport and Communication	- ditto -	279,566.148			838,026.394		128,597.058				1,246,189.600
3	State-owned Economic Organizations under Ministry of Natural Resources and Environmental Conservation	- ditto -	448,905.466			2,991.971						451,897.437
4	State-owned Economic Organizations under Ministry of Electric Power and Energy	- ditto -	6,389,644.961			531,354.712		294,062.222				7,215,061.895
5	State-owned Economic Organizations under Ministry of Industry	- ditto -	158,779.083			77,486.222		148,258.902				384,524.207
6	State-owned Economic Organizations under Ministry of Planning and Finance	- ditto -	734,272.794			26,681.802	139,722.240					900,676.836
	Total		8,031,481.793			1,477,198.991	139,722.240	570,918.182				10,219,321.206

State-owned Economic Organizations undertaken outside the Union Budget Fund

Schedule(9)
(kyats in million)

Serial Number	Subject	Responsible Person	Receipt												
			Taxes	Receipt from the State-owned Economic Organizations	Other Current Receipt	Interest Receipt	Grant Receipt	Capital Receipt	Receipt from Foreign Aids	Debts		Receipt from Investment in Organizations	Receipt from Savings	Total	
										Recovery of Loans	Drawal of Loans				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
1	State-owned Economic Organizations under Ministry of Transport and Communication	President of the Union or a person delegated by the President of the Union			283,086.355					3,078.213		57,942.375			344,106.943
2	Yangon Electric Power Corporation under Ministry of Electric Power and Energy	-ditto-			1,415,598.472							27,528.980			1,443,127.452
3	Mandalay Electric Power Corporation under Ministry of Electric Power and Energy	-ditto-			633,709.082							38,786.490			672,495.572
	Total				2,332,393.909					3,078.213		124,257.845			2,459,729.967

State-owned Economic Organizations undertaken outside the Union Budget Fund

Schedule(10)
(kyats in million)

Serial Number	Subject	Responsible Person	Expenditure								
			Current Expenditure	payment of interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings	Total
							Disbursement of loans	Repayment of loans			
1	2	3	4	5	6	7	8	9	10	11	12
1	State-owned Economic Organizations under Ministry of Transport and Communication	President of the Union or a person delegated by the President of the Union	244,544.623			64,839,601	22,875.000	13,067.725			345,326.949
2	Yangon Electric Power Corporation under Ministry of Electric Power and Energy	-ditto-	1,372,294.931			53,363.928					1,425,658.859
3	Mandalay Electric Power Corporation under Ministry of Electric Power and Energy	-ditto-	620,100.044			46,676.939					666,776.983
Total			2,236,939.598			164,880.468	22,875.000	13,067.725			2,437,762.791

Cantonment Municipalities

Schedule (11)

(kyats in million)

Serial Number	Subject	Responsible Person	Receipt											Total	
			Taxes	Receipt from the State-owned Economic Organizations	Other Current Receipt	Interest Receipt	Grant Receipt	Capital Receipt	Receipt from Foreign Aids	Debts		Receipt from Investment in Organizations	Receipt from Savings		
										Recovery of Loans	Drawal of Loans				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
1	Cantonment Municipalities under the Ministry of Defence	President of the Union or a person delegated by the President of the Union	9.167		1,515.427										1,524.594
			9.167		1,515.427										1,524.594

Cantonment Municipalities

Schedule (12)
(kyats in million)

Serial Number	Subject	Responsible Person	Expenditure									
			Current Expenditure	Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings	Total	
							Disbursement of Loans	Repayment of Loans				
1	2	3	4	5	6	7	8	9	10	11	12	
1	Cantonment Municipalities under the Ministry of Defence	President of the Union or a person delegated by the President of the Union	1,359.327									1,359.327
		Total	1,359.327			-						1,359.327

Nay Pyi Taw Council

Schedule (14)
(kyats in million)

Serial Number	Subject	Responsible Person	Expenditure									
			Current Expenditure	Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings	Total	
							Disbursement of Loans	Repayment of Loans				
1	2	3	4	5	6	7	8	9	10	11	12	
1	Nay Pyi Taw Council	Chairperson of the Nay Pyi Taw Council or a person delegated by the Chairperson of the Nay Pyi Taw Council	617.124		800.000	112,266.554						113,683.678
		Total	617.124		800.000	112,266.554						113,683.678

Nay Pyi Taw Development Committee

Schedule(15)
(kyats in million)

Serial Number	Subject	Responsible Person	Receipt											
			Taxes	Receipt from the State-owned Economic Organizations	Other Current Receipt	Interest Receipt	Grant Receipt	Capital Receipt	Receipt from Foreign Aids	Debts		Receipt from Investment in Organizations	Receipt from Savings	Total
										Recovery of Loans	Drawal of Loans			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Nay Pyi Taw Development Committee	Chairperson of the Nay Pyi Taw Development Committee or a person delegated by the Chairperson of the Nay Pyi Taw Development Committee	1,094.690		31,236.838		15,072.429	46.756						47,450.713
		Total	1,094.690		31,236.838		15,072.429	46.756						47,450.713

Nay Pyi Taw Development Committee

Schedule (16)

(kyats in million)

Serial Number	Subject	Responsible Person	Expenditure								Total	
			Current Expenditure	Payment of interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings		
							Disbursement of loans	Repayment of loans				
1	2	3	4	5	6	7	8	9	10	11	12	
1	Nay Pyi Taw Development Committee	Chairperson of the Nay Pyi Taw Development Committee or a person delegated by the Chairperson of the Nay Pyi Taw Development Committee	22,605.416		15,072.429	7,976.911						45,654.756
		Total	22,605.416		15,072.429	7,976.911						45,654.756

Central Bank of Myanmar

Schedule (17)

(kyats in million)

Serial Number	Subject	Responsible Person	Receipt											
			Taxes	Receipt from the State-owned Economic Organizations	Other Current Receipt	Interest Receipt	Grant Receipt	Capital Receipt	Receipt from foreign Aids	Debts		Receipt from Investment in Organizations	Receipt from Savings	Total
										Recovery of loans	Drawal of loans			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Central Bank of Myanmar	President of the Union or a person delegated by the President of the Union			888,016.000				51,217.096		11,071.500			950,304.596
		Total			888,016.000				51,217.096		11,071.500			950,304.596

Central Bank of Myanmar

Schedule (18)
(kyats in million)

Serial Number	Subject	Responsible Person	Expenditure									
			Current Expenditure	Payment of interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings	Total	
							Disbursement of loans	Repayment of loans				
1	2	3	4	5	6	7	8	9	10	11	12	
1	Central Bank of Myanmar	President of the Union or a person delegated by the President of the Union	584,283.226			60,415.592						644,698.818
			584,283.226			60,415.592						644,698.818