

The Union Budget Law, 2012

(The Pyidaungsu Hluttaw Law No. 6 , 2012)

The 6th Waning of Tagu , 1373 M.E.

(28th March , 2012)

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, 2012.**
- (b) The provisions of this law shall take effect commencing from 1st April, 2012 for the financial year 2012-2013.

Part II

The President of the Union, the Union Government, the Hluttaw, the Supreme Court of the Union, the Attorney General of the Union, the Auditor General of the Union, the Union Election Commission, the Union Civil Services Board, the Constitutional Tribunal of the Union, the Union Ministries and Departments

Chapter (1)

Receipts and Expenditures

2. The President of the Union, the Union Government, the Hluttaw, the Supreme Court of the Union, the Attorney General of the Union, the Auditor General of the Union, the Union Election Commission, the Union Civil Services Board, the Constitutional Tribunal of the Union, the Union Ministries and Departments shall carry out their functions in accord with the Union Budget Programme. In carrying out such functions, all receipts shall be credited to the Union Budget and all expenditures payable shall be debited from the Union Budget.

3. (a) The respective persons who have been given responsibility for the receipts and expenditures of the President of the Union, the Union Government, the Hluttaw, the Supreme Court of the Union, the Attorney General of the Union, the Auditor General of the Union, the Union Election Commission, the Union Civil Services Board, the Constitutional Tribunal of the Union, the Union Ministries and Departments shall supervise and collect those receipts and administer those expenditures as are shown against them in Schedules (1),(2),(3) and (4).
 - (b) The respective persons who have undertaken the responsibility under subsection (a) may delegate their powers to the respective persons serving under them.
 - (c) Supervision and collection of the receipts and administration of the expenditures shall be in accord with the provisions of this Law, relevant laws, rules, regulations, bye-laws, orders, directives and procedures.
 - (d) Out of the estimated receipts shown in Schedules (1) and (3), if foreign aids and loan received exceed the estimated amount, and if expenditures of those works which are to be incurred out of such excess amount received are in excess of the sanctioned expenditures shown in schedules (2) and (4), the Union Government may scrutinize and permit with the approval of the Pyidaungsu Hluttaw. Provided that the amount of loans taken shall not exceed the amount stipulated in section 11.
4. (a) The President of the Union, the Union Government, the Hluttaw, the Supreme Court of the Union, the Attorney General of the Union, the Auditor General of the Union, the Union Election Commission, the Union Civil Services Board, the Constitutional Tribunal of the Union, the Union Ministries and Departments shall mention in the revised estimate budget for the year 2012-2013 submitted to the Pyidaungsu Hluttaw in respect of receipts obtained more or less than the estimated receipts under this Law in supervising and collecting the receipts. It shall obtain fully the taxes entitled in accord with the Laws of tax.

- (b) The President of the Union, the Union Government, the Hluttaw, the Supreme Court of the Union, the Attorney General of the Union, the Auditor General of the Union, the Union Election Commission, the Union Civil Services Board, the Constitutional Tribunal of the Union, the Union Ministries and Departments shall mention in the revised estimate budget for the year 2012-2013 submitted to the Pyidaungsu Hluttaw in respect of expenditures that transferred the budget head and expended within expenditures permitted under this Law and expenditures that are expended with the permission of the Union Government under sub-section (d) of section 3 in administering the expenditures.
 - (c) The Union Government shall submit to the Pyidaungsu Hluttaw and obtain approval together with objects and reasons case-wise for the matters permitted to expend in excess under sub-section (d) of section 3 of this Law.
5. The Union Government may permit with the approval of the Pyidaungsu Hluttaw, providing appropriately from the Union Fund, grant as a special case, issuance of necessary loans for the sum required by the estimated budget of the Region or State Government that coordinated with the Financial Commission.

Chapter (2)

Reserve Fund

6. (a) Expenditures incurred by the President of the Union, the Union Government, the Hluttaw, the Supreme Court of the Union, the Attorney General of the Union, the Auditor General of the Union, the Union Election Commission, the Union Civil Services Board, the Constitutional Tribunal of the Union, the Union Ministries and Departments out of the reserve fund shown in schedule (4), column (4) shall be effected only in accord with the following conditions:
- (1) being the expenditure for force majeure:
 - (2) being a special case in which expenditure must be incurred within the financial year:
 - (3) where transfer of budget heads cannot be effected or where there is no allotment for transfer of budget heads under the existing Laws, rules, regulations and bye-laws.

- (b) Any expenditure from the reserve fund shall be made only by the decision of the Union Government.
- (c) The Union Government shall submit matters incurred out of the reserve fund to the nearest convening of the Pyidaungsu Hluttaw Session together with the objects and reasons case-wise.

Chapter (3)

Taking of Loans

7. For the purpose of projects or for expenditures contained in the estimated Union Budget, the Union Government may take loan by issuing loan agreements or security bonds guaranteed by the Union or by other means, within the country or from abroad, with the approval of the Pyidaungsu Hluttaw. Reasonable rates of interest may be stipulated for such loans. Conditions for repayment, redemption or provisions to manage other wise may also be made.
8. Regarding loans obtained by selling security bonds for covering the deficit in the budget during the previous financial year, new security bonds may be exchanged when payment of the loans becomes due.
9. The Union Government may grant permission any Union Government Department to take loan from abroad for any project with the approval of the Pyidaungsu Hluttaw. Loans obtained from abroad may be re-lent by stipulating appropriate terms to the businesses carrying out mutual interest with the State.
10. (a) The Union Government may empower the Union Minister for the Ministry of Finance and Revenue for enabling to carrying out all or part of the matters contained in this chapter (3).
- (b) The Union Minister for the Ministry of Finance and Revenue may, on behalf of the State, furnish guarantees for taking of loans under this chapter(3).
11. During the financial year commencing from 1st April, 2012 and ending on 31st March, 2013, the total amount of loans actually received by execution of loan agreements under this Chapter (3) shall not exceed Kyats twenty six hundred thousand million.

Part III

State-owned Economic Organizations

Chapter (1)

Receipts and Expenditures

12. (a) The State-owned Economic Organizations shall carry out with their own budget programmes required current expenditure for production of goods, services and trading as first stage in carrying out commercially and in accord with the principle of subsistence on their own fund.
- (b) The State-owned Economic Organizations shall carry out the expenditures for repayment of loans to abroad and capital expenditures with the Union Budget Programme.
13. For the purpose of compiling the debit and credit of the State-owned Economic Organizations, it shall be showed in the accounts of the Union Fund.
14. (a) The amounts shown in Schedules (5) and (6) are the ones intended to be successfully implemented under the objectives of project by the State-owned Economic Organizations.
- (b) The respective persons who have been given responsibility for the receipt and expenditure of the State-owned Economic Organizations shall supervise and collect those receipts and administer those expenditures as are shown against them in Schedules (5) and (6).
- (c) Supervision and collection of the receipts and administration of the expenditures shall be in accord with the provisions of this Law, relevant laws, rules, regulations, bye-laws, orders, directives and procedures.

Chapter (2)

**The Powers of the Union Government Related to the State-owned
Economic Organizations**

15. (a) The Union Government shall stipulate State-owned Economic Organizations that are to carry out commercially.
- (b) The Union Government may transfer the amounts shown in Schedules (5) and (6) with the approval of the Pyidaungsu Hluttaw if it is necessary by the function of the State-owned Economic Organizations. Such transfer shall be shown in the revised estimate budget together with the objects and reasons for the year 2012-2013 submitted to the Pyidaungsu Hluttaw.
- (c) The Union Government may, with the approval of the Pyidaungsu Hluttaw, obtain the required money for carrying out their functions or for investment with grant or loan to the State-owned Economic Organizations.
- (d) The Union Government shall stipulate the amount of money to be contributed by the State-owned Economic Organizations to the State.
- (e) The Union Government may stipulate the amount to be able to take loan from the banks established under the Myanmar Financial Institutions Law, the required money for carrying out the functions or for investment of the State-owned Economic Organizations.
- (f) The expression "the State-owned Economic Organizations" contained in sub-section (e) shall not include the Banks established under the Myanmar Financial Institutions Law.
- (g) The Union Government may delegate the powers contained in sub-section (e) to the Union Minister for the Ministry of Finance and Revenue.

Chapter (3)

The Financial Powers of the State-owned Economic Organizations

16. (a) The State-owned Economic Organizations shall administer their functions with the supervision of the relevant responsible person shown in schedules (5) and (6).
- (b) The Union Government may, with the approval of the Pyidaungsu Hluttaw, transfer the amounts shown in schedules (5) and (6) according to the requirement of their functions of the State-owned Economic Organizations.
- (c) The State-owned Economic Organizations may take loan not exceeding the amount stipulated by the Union Government if it desires to take loan under sub-section (e) of section 15.

Part IV

Cantonment Municipalities

17. The Cantonment municipalities shall subsist on their own funds and shall carry out their functions with their own Budget Programmes.
18. (a) The respective persons who have been given responsibility for the receipt and expenditure of Cantonment Municipalities shall supervise and collect those receipts and administer those expenditures as are shown against them in Schedules (7) and (8).
- (b) The respective persons who have undertaken the responsibility under sub-section (a) may delegate their powers to the respective persons serving under them.
- (c) Supervision and collection of the receipts and administration of the expenditures shall be in accord with the provisions of this Law, relevant laws, rules, regulations, bye-laws, orders, directives and procedures.
19. (a) The Union Government may, with the approval of Pyidaungsu Hluttaw, transfer the amounts shown in Schedules (7) and (8), if it becomes necessary according to the functions of Cantonment Municipalities. Such transfer shall be shown in the revised estimate budget together with objects and reasons for the 2012-2013 financial year submitted to the Pyidaungsu Hluttaw.

- (b) The Union Government may, with the approval of the Pyidaungsu Hluttaw, permit Cantonment Municipalities to obtain money required for carrying out their functions or for investment with grants or loans.

20. The Cantonment Municipalities may collect only such kinds of taxes permitted under the existing laws, rules, regulations, bye-laws, orders , directives as are relevant to them.

Part V

The Nay Pyi Taw Development Committee

21. The Nay Pyi Taw Development Committee shall subsist on their own funds and shall take the approval of the Pyidaungsu Hluttaw in carrying out their functions with their own Budget Programmes.

22. (a) The respective persons who have been given responsibility for the receipt and expenditure of the Nay Pyi Taw Development Committee shall supervise and collect those receipts and administer those expenditures as are shown against them in Schedules (9) and (10).

(b) The respective persons who have undertaken the responsibility under subsection (a) may delegate their powers to the respective persons serving under them.

(c) Supervision and collection of the receipts and administration of the expenditures shall be in accord with the provisions of this Law, relevant laws, rules, regulations, bye-laws, orders, directives and procedures.

23. (a) The Union Government may, with the approval of the Pyidaungsu Hluttaw, transfer the amounts showed in Schedules (9) and (10), if it becomes necessary according to the functions of the Nay Pyi Taw Development Committee. Such transfer shall be shown in the revised estimate budget together with objects and reasons for the 2012-2013 financial year submitted to the Pyidaungsu Hluttaw.

(b) The Union Government may, with the approval of the Pyidaungsu Hluttaw, permit the Nay Pyi Taw Development Committee to obtain money required for carrying out their functions or for investment with grant or loan.

24. The Nay Pyi Taw Development Committee may collect only such kinds of taxes permitted under the existing laws, rules, regulations, bye-laws, orders , directives as are relevant to them.

I hereby sign under the Constitution of the Republic of the Union of Myanmar.

(Sd.) Thein Sein
President of the Union
The Republic of the Union of Myanmar

The President of the Union, the Union Government, the Hluttaw, the Supreme Court of the Union, the Attorney General of the Union, the Auditor General of the Union, the Union Election Commission, the Union Civil Services Board and the Constitutional Tribunal of the Union

Schedule (1)
kyats in million

Serial Number	Subject	Responsible Person	Receipts									
			Taxes	Receipts from the State-owned Economic Organizations	Other Current Receipts	Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Organizations	Receipts from Savings
									Recovery of Loans	Drawal of Loans		
1	2	3	4	5	6	7	8	9	10	11	12	13
1	The President of the Union	The President of the Union or a person delegated by the President of the Union										
2	The Union Government	The President of the Union or a person delegated by the President of the Union			16.000			0.150				
3	The Hluttaw	Speaker of the Hluttaw or a person delegated by the Speaker of the Hluttaw			2.000							
4	The Supreme Court of the Union	Chief Justice of the Union or a person delegated by the Chief Justice of the Union			3.600							
5	The Attorney General of the Union	Attorney General of the Union or a person delegated by the Attorney General of the Union			10.690							
6	The Auditor General of the Union	Auditor General of the Union or a person delegated by the Auditor General of the Union			17.648			0.003				
7	The Union Election Commission	Chairperson of the Union Election Commission or a person delegated by the Chairperson of the Union Election Commission										
8	The Union Civil Services Board	Chairperson of the Union Civil Services Board or a person delegated by the Chairperson of the Union Civil Services Board			17.680							
9	The 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										
	Total				67.618			0.153				

The President of the Union, the Union Government, the Hluttaw, the Supreme Court of the Union, the Attorney General of the Union, the Auditor General of the Union, the Union Election Commission, the Union Civil Services Board and the Constitutional Tribunal of the Union

Schedule (2)
kyats in million

Serial Number	Subject	Responsible Person	Expenditures							
			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
1	The President of the Union	The President of the Union or a person delegated by the President of the Union	13871.122		747.871	419377.668				
2	The Union Government	The President of the Union or a person delegated by the President of the Union	1242.287			86.649				
3	The Hluttaw	Speaker of the Hluttaw or a person delegated by the Speaker of the Hluttaw	11272.539			3834.060				
4	The Supreme Court of the Union	Chief Justice of the Union or a person delegated by the Chief Justice of the Union	832.504			79.316				
5	The Attorney General of the Union	Attorney General of the Union or a person delegated by the Attorney General of the Union	1420.097			69.086				
6	The Auditor General of the Union	Auditor General of the Union or a person delegated by the Auditor General of the Union	1478.040			782.692				
7	The Union Election Commission	Chairperson of the Union Election Commission or a person delegated by the Chairperson of the Union Election Commission	1548.366			169.950				
8	The Union Civil Services Board	Chairperson of the Union Civil Services Board or a person delegated by the Chairperson of the Union Civil Services Board	5150.485			1504.670				
9	The 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	399.883			130.750				
		Total	37215.323		747.871	426034.841				

The Union Ministries and Departments

Schedule (4)
kyats in million

Serial Number	Subject	Responsible Person	Expenditures								
			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	
1	Home Affairs	The President of the Union or a person delegated by the President of the Union	96779.451		16.168	54002.717					
2	Defence	- ditto -	865462.828			1111948.966					
3	Border Affairs	- ditto -	10117.591	95.931	5579.111	61146.978		661.503			
4	Myanmar Industrial development	- ditto -									
5	Foreign Affairs	- ditto -	24701.659		4268.620	12027.393					
6	Information	- ditto -	11495.151			21428.648					
7	Culture	- ditto -	3505.100		0.320	2629.715					
8	Agriculture and Irrigation	- ditto -	175492.202	1190.206	111.134	193917.456		3932.716			
9	Religious Affairs	- ditto -	5597.923		380.150	422.253					
10	Co-operatives	- ditto -	1129.567			121.072			1971.187		
11	Livestock Breeding and Fisheries	- ditto -	4172.287		82.715	586.547					
12	Industry	- ditto -	5255.666			170.720					
13	President's Office	- ditto -									
14	Rail Transportation	- ditto -	3596.995			1404.930					
15	Mines	- ditto -	2501.634			362.740					
16	Construction	- ditto -	116719.319			243641.615					
17	Finance and Revenue	- ditto -	14740.456	589755.389	83039.354	1168.552		19595.968	1191.523	0.100	
18	Electric Power No.(1)	- ditto -	14711.372	7290.540		190794.849	53164.800	12198.098			
19	National Planning and Economic Development	- ditto -	10059.141		38.758	26184.238					
20	Labour	- ditto -	2446.800		20.477	191.313					
21	Social Welfare,Relief and Resettlement	- ditto -	11358.510	4.488	547.830	7706.259		27.884			
22	Transport	- ditto -	8519.623	908.800	112.400	19568.864					
23	Communications, Posts and Telegraphs	- ditto -	255.435		101.683	371.161					
24	Energy	- ditto -	308.652			0.900					
25	Immigration and Population	- ditto -	9879.154			1084.392					
26	Science and Technology	- ditto -	9757.143		120.533	12003.086					

The Union Ministries and Departments

Continuation of Schedule (4)
kyats in million

Serial Number	Subject	Responsible Person	Expenditures							
			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
27	Environmental Conservation and Forestry	The President of the Union or a person delegated by the President of the Union	9132.427		180.130	3241.393				
28	Electric Power No.(2)	- ditto -	310.780			29.402				
29	Commerce	- ditto -	3383.147		46.970	1201.215				
30	Hotels and Tourism Services	- ditto -	453.592		36.000	40.409				
31	Sports	- ditto -	6570.657		93.600	306697.503				
32	Education	- ditto -	542952.048		64.951	209049.591				
33	Health	- ditto -	176935.083		1726.930	213535.282				
34	Pensions and Gratuities	- ditto -	253904.077							
35	Gratuities and Commuted Pensions	- ditto -	27060.500							
36	Reserve Fund	Responsible person who is authorized to administer the allotment from this Fund as shown in Schedules 1,2 & 3 or a person delegated by such responsible person	100000.000							
37	Grant and Loan to Kachin State Government	The President of the Union or a person delegated by the President of the Union			18792.557		164.640			
38	Grant and Loan to Kayar State Government	- ditto -			4435.186		380.971			
39	Grant and Loan to Kayin State Government	- ditto -			4435.924		6189.217			
40	Grant and Loan to Chin State Government	- ditto -			8232.283		979.327			
41	Grant and Loan to Sagaing Region Government	- ditto -			25537.099					

The Union Ministries and Departments

Schedule (4) end
kyats in million

Serial Number	Subject	Responsible Person	Expenditures							
			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
42	Grant and Loan to Tanintharyi Region Government	The President of the Union or a person delegated by the President of the Union			13780.350		68.492			
43	Grant and Loan to Bago Region Government	- ditto -			16175.495		693.537			
44	Grant and Loan to Magwe Region Government	- ditto -			49136.634		103.807			
45	Grant and Loan to Mandalay Region Government	- ditto -			20496.337		2440.467			
46	Grant and Loan to Mon State Government	- ditto -			8339.139		4239.732			
47	Grant and Loan to Rakhine State Government	- ditto -			41063.899					
48	Grant and Loan to Yangon Region Government	- ditto -			14638.330		25088.560			
49	Grant and Loan to Shan State Government	- ditto -			48352.059		288.637			
50	Grant and Loan to Ayeyarwady Region Government	- ditto -			40808.541					
	Total		2529265.970	599245.354	410791.667	2696680.159	93802.187	36416.169	3162.710	0.100

State-owned Economic Organizations

Schedule(5) end
kyats in million

Serial Number	Subject	Responsible Person	Receipts										
			Taxes	Receipts from the State-owned Economic Organizations	Other Current Receipts	Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Organizations	Receipts from Saving	
									Recovery of Loans	Drawal of Loans			
1	2	3	4	5	6	7	8	9	10	11	12	13	
11	State-owned Economic Organizations under Ministry of Labour	The President of the Union or a person delegated by the President of the Union			5406.000								
12	State-owned Economic Organizations under Ministry of Transport	- ditto -			78832.720								
13	State-owned Economic Organizations under Ministry of Communications, Posts and Telegraphs	- ditto -			914000.000								
14	State-owned Economic Organizations under Ministry of Energy	- ditto -			2639705.580						518722.394		
15	State-owned Economic Organizations under Ministry of Environmental Conservation and Forestry	- ditto -			287357.480								
16	State-owned Economic Organizations under Ministry of Electric Power No.(2)	- ditto -			801453.146						13038.400		
17	State-owned Economic Organizations under Ministry of Commerce	- ditto -			691.793			7201.710					
18	State-owned Economic Organizations under Ministry of Hotels and Tourism	- ditto -			4180.240			4744.150					
	Total				6502388.479			22395.748			649358.262		

State-owned Economic Organizations

Schedule (6)
kyats in million

Serial Number	Subject	Responsible Person	Expenditures								
			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	
1	State-owned Economic Organizations under Ministry of Myanmar Industrial Development	The President of the Union or a person delegated by the the Persident of the Union									
2	State-owned Economic Organizations under Ministry of Information	- ditto -	12847.485			2973.179					
3	State-owned Economic Organizations under Ministry of Agriculture and Irrigation	- ditto -	41594.760								
4	State-owned Economic Organizations under Ministry of Co-operatives	- ditto -	269.039			1.700					
5	State-owned Economic Organizations under Ministry of Livestock Breeding and Fisheries	- ditto -	12042.301					2345.454			
6	State-owned Economic Organizations under Ministry of Industry	- ditto -	137204.888			161235.264		7778.491			
7	State-owned Economic Organizations under Ministry of Rail Transportation	- ditto -	68638.856			226762.781		19917.945			
8	State-owned Economic Organizations under Ministry of Mines	- ditto -	158990.493			490.610					
9	State-owned Economic Organizations under Ministry of Construction	- ditto -	95875.725			2350.378		2018.560			
10	State-owned Economic Organizations under Ministry of Finance and Revenue	- ditto -	612460.088			36811.041					

State-owned Economic Organizations

Schedule (6) end
kyats in million

Serial Number	Subject	Responsible Person	Expenditures							
			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
11	State-owned Economic Organizations under Ministry of Electric Power No.(1)	The President of the Union or a person delegated by the President of the Union	117903.153			21981.881		214158.516		
12	State-owned Economic Organizations under Ministry of Labour	- ditto -	5034.940			279.398				
13	State-owned Economic Organizations under Ministry of Transport	- ditto -	47345.510			4384.712		528.640		
14	State-owned Economic Organizations under Ministry of Communications , Posts and Telegraphs	- ditto -	490390.301			31169.207		16069.309		
15	State-owned Economic Organizations under Ministry of Energy	- ditto -	1643552.802			128574.142		37146.379		
16	State-owned Economic Organizations under Ministry of Environmental Conservation and Forestry	- ditto -	210806.460			654.518		557.577		
17	State-owned Economic Organizations under Ministry of Electric Power No.(2)	- ditto -	263318.230			308622.841		10929.908		
18	State-owned Economic Organizations under Ministry of Commerce	- ditto -	7364.675							
19	State-owned Economic Organizations under Ministry of Hotels and Tourism	- ditto -	4158.396			24.451				
	Total		3929798.102			926316.103		311450.779		

Cantonment Municipalities

Schedule (7)
kyats in million

Serial Number	Subject	Responsible Person	Receipts										
			Taxes	Receipts from the State-owned Economic Organizations	Other Current Receipts	Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Organizations	Receipts from Savings	
									Recovery of Loans	Drawal of Loans			
1	2	3	4	5	6	7	8	9	10	11	12	13	
1	Cantonment Municipalities under the Ministry of Defence	The President of the Union or a person delegated by the President of the Union			363.491								
	Total				363.491								

Cantonment Municipalities

Schedule (8)
kyats in million

Serial Number	Subject	Responsible Person	Expenditures							
			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
1	Cantonment Municipalities under the Ministry of Defence	The President of the Union or a person delegated by the President of the Union	571.969			97.550				
	Total		571.969			97.550				

Nay Pyi Taw Development Committee

Schedule (10)
kyats in million

Serial Number	Subject	Responsible Person	Expenditures							
			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
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	3375.240			1315.000				
	Total		3375.240			1315.000				