

**The Union Budget Law, 2013**

**( The Pyidaungsu Hluttaw Law No. 12 , 2013 )**

The 3<sup>th</sup> Waning of Taboung , 1374 M.E.

( 29<sup>th</sup> March , 2013 )

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, 2013.**
- (b) The provisions of this law shall take effect commencing from 1<sup>st</sup> April, 2013 for the financial year 2013-2014.

**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, notifications, 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. Due to such foreign aids and loan, it may be incurred from the reserve fund in accord with the provisions of section 20 if exceeds the submission of the revised estimate budget for the expenditures which are to be incurred in kyat from the Union Budget.
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 2013-2014 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. The alterations arisen after the submission of the revised estimate budget shall be mentioned in actual accounts.

- (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 2013-2014 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 Social Security Board subsists on the Social Security fund and employment injury benefit fund and when so requested for not being sufficient in providing the benefit from such funds, the Union Government may permit with the approval of the Pyidaungsu Hluttaw, contributing and providing from the Union Budget Fund, issuance of necessary loans and providing from the Union Budget Fund , as may be necessary , for the social security housing project.

6. 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)**

### **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 (2).
- (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(2).
11. During the financial year commencing from 1<sup>st</sup> April, 2013 and ending on 31<sup>st</sup> March, 2014, the total amount of loans actually received by execution of loan agreements under this chapter (2) shall not exceed kyats thirty six hundred thousand million.

### **Part III**

#### **State-owned Economic Organizations**

##### **Chapter (1)**

##### **Receipts and Expenditures**

12. (a) The State-owned Economic Organizations shall , with their own budget programmes, carry out the expenditure for the purchase of raw materials under the required current expenditure for production of goods, services and trading according to the organizations as the money for carrying out their functions in accord with the stipulation of the Ministry of Finance and Revenue in carrying out commercially and in accord with the principle of subsistence on their own fund. If the money for carrying out their functions is not sufficient to carry out with their own budget programmes, it may be taken loan from the banks established under the Myanmar Financial Institutions Law.

- (b) The State- owned Economic Organizations shall carry out other current expenditures except the expenditures contained in section 12(a), 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 shown in the accounts of the Union Fund.
14. (a) The receipts and expenditures 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, notifications, 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 scrutinize and alter in respect of increase and decrease in receipts shown in schedule (5) of this Law or in respect of alteration of amount in current expenditures and loans of an organization permitted under Schedule (6) or in respect of alteration of amount in each original project without alteration of projects in capital expenditures according to the requirement of the State-owned Economic Organization. Such alterations of receipts and expenditures shall be shown in the revised estimate budget for

the 2013-2014 financial year submitted to the Pyidaungsu Hluttaw or in the actual accounts for alterations arisen after the submission of the revised estimate budget together with objects and reasons case-wise for the matters.

- (c) The Union Government may, with the approval of the Pyidaungsu Hluttaw, transfer the current expenditures , capital expenditures and loan in respect of the transfer from any Government Organization to any other department or capital expenditure in respect of the transfer from one project to any other project within an organization.

Such alteration of receipts and expenditures shall be shown in the revised estimate budget for 2013-2014 financial year submitted to the Pyidaungsu Hluttaw. The alteration arisen after the submission may be submitted to the nearest convening of the Pyidaungsu Hluttaw Session during the 2013-2014 financial year and altered after obtaining approval together with objects and reasons case –wise for the matters.

- (d) 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.
- (e) The Union Government shall, with the approval of the Pyidaungsu Hluttaw, stipulate the amount of money to be contributed by the State-owned Economic Organizations to the State.
- (f) 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.
- (g) The expression "the State-owned Economic Organizations" contained in sub-section (f) shall not include the Banks established under the Myanmar Financial Institutions Law.
- (h) The Union Government may delegate the powers contained in sub-section (f) 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 alter in respect of increase and decrease in receipts shown in schedule (5) or in respect of the alteration of amount in current expenditures and loans of an organization permitted under Schedule (6) or in respect of the alteration of amount in each original project without alteration of projects in capital expenditure according to the requirement of functions of the State-owned Economic Organizations.
- (c) The Union Government may ,with the approval of the Pyidaungsu Hluttaw, transfer the current expenditures, capital expenditures and loans in respect of the transfer from any Government Organization to any other department or capital expenditure in respect of the transfer from one project to any other project within an organization .
- (d) 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 (f) of section 15.

### **Chapter IV**

#### **The State-owned Economic Organizations undertaken outside the Union Budget**

##### **Account**

17. (a) The Union Government shall stipulate the State-owned Economic Organizations undertaken outside the Union Budget Account. Such stipulation shall be reported to the nearest convening of the Pyidaungsu Hluttaw Session together with the objects and reasons case-wise.
- (b) The State-owned Economic Organizations undertaken outside the Union Budget Account shall carry out commercially and the principle of subsistence on their own fund.

- (c) For the purpose of compiling the debit and credit of the State-owned Economic Organizations undertaken outside the Union Budget Account, it shall be shown in the Union Budget.
- 18.
- (a) The respective persons who have been responsibility for the receipt and expenditure of the State-owned Economic Organizations undertaken outside the Union Budget Account 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 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, notifications, orders, directives and procedures.
  - (d) The Union Government shall , with the approval of the Pyidaungsu Hluttaw, stipulate the amount of money to be contributed by the State-owned Economic Organizations undertaken outside the Union Budget Account to the State.
- 19.
- (a) The State-owned Economic Organizations undertaken outside the Union Budget Account may , with the approval of the Pyidaungsu Hluttaw, alter the receipts and expenditures shown in Schedules (7) and (8) according to the requirement of their functions.
  - (b) The Union Government may stipulate the amount to be able to taken loan 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 undertaken outside the Union Budget Account.

#### **Part IV**

#### **Reserve Fund**

- 20.
- (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 , Departments and the State-owned Economic Organizations 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.

#### **Part V**

#### **Cantonment Municipalities**

21. The Cantonment municipalities shall subsist on their own funds and shall carry out their functions with their own Budget Programmes.
22. (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 (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, notifications, orders, directives and procedures.
23. (a) The Union Government may, with the approval of Pyidaungsu Hluttaw, alter the amounts shown in Schedules (9) and (10) if it becomes necessary according to the functions of Cantonment Municipalities. Such alteration shall be shown in the revised estimate budget for the 2013-2014 financial year submitted to the Pyidaungsu Hluttaw or in the actual accounts for alterations arisen after the submission of the revised estimate budget together with objects and reasons case-wise for the matters.

- (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.

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

#### **Part VI**

##### **The Nay Pyi Taw Council**

25. The Nay Pyi Taw Council shall carry out the functions 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.

26. (a) The respective persons who have been responsibility for the receipt and expenditure of the Nay Pyi Taw Council shall administer those expenditures as are shown against them in Schedule (11).

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

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

27. The Union Government may alter the accounts shown in Schedule (11) according to the requirement of their functions of the Nay Pyi Taw Council. Such alteration shall be shown in the revised estimate budget for the 2013-2014 financial year submitted to the Pyidaungsu Hluttaw. Alterations arisen after the submission of the revised estimate budget shall be shown in the actual accounts.

#### **Part VII**

##### **The Nay Pyi Taw Development Committee**

28. 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.

29. (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 (12) and (13).
- (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, notifications, orders, directives and procedures.
30. (a) The Union Government may, with the approval of the Pyidaungsu Hluttaw, alter the amounts shown in Schedules (12) and (13) if it becomes necessary according to the functions of the Nay Pyi Taw Development Committee. Such alteration shall be shown in the revised estimate budget for the 2013-2014 financial year submitted to the Pyidaungsu Hluttaw. Alterations arisen after the submission of the revised estimate budget shall be shown in the actual account together with objects and reasons case-wise for the matters.
- (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.
31. The Nay Pyi Taw Development Committee may collect only such kinds of taxes permitted under the existing laws, rules, regulations, bye-laws, notifications, orders, directives as are relevant to them.

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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 Nay Pyi Taw Development Committee

Schedule (13)  
kyats in million

Serial Number	Subject	Responsible Person	Expenditures									
			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	The 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	5311.034		13720.130	1500.000						20531.164
		<b>Total</b>	<b>5311.034</b>		<b>13720.130</b>	<b>1500.000</b>						<b>20531.164</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 and the Constitutional Tribunal of the Union**

Schedule (2)  
kyats in million

Serial Number	Subject	Responsible Person	Expenditures								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	The President of the Union	The President of the Union or a person delegated by the President of the Union	10321.418		747.871	26366.198						37435.487
2	The Union Government	The President of the Union or a person delegated by the President of the Union	1277.322			114.449						1391.771
3	The Hluttaw	Speaker of the Hluttaw or a person delegated by the Speaker of the Hluttaw	14024.442			45334.290						59358.732
4	The Supreme Court of the Union	Chief Justice of the Union or a person delegated by the Chief Justice of the Union	1194.843			99.020						1293.863
5	The Attorney General of the Union	Attorney General of the Union or a person delegated by the Attorney General of the Union	1305.202			46.995						1352.197
6	The Auditor General of the Union	Auditor General of the Union or a person delegated by the Auditor General of the Union	1783.031			559.964						2342.995
7	The Union Election Commission	Chairperson of the Union Election Commission or a person delegated by the Chairperson of the Union Election Commission	3242.205			946.632						4188.837
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	5551.992			1991.387						7543.379
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	445.728			19.362						465.090
<b>Total</b>			<b>39146.183</b>		<b>747.871</b>	<b>75478.297</b>						<b>115372.351</b>

The Union Ministries and Departments

Schedule (3)  
kyats in million

Serial Number	Subject	Responsible Person	Receipts											
			Taxes	Receipts from the State-owned Economic Organizations	Other Current Receipts	Interest Receipts	Grant Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Organizations	Receipts from Savings	Total
										Recovery of Loans	Drawal of Loans			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
<b>1</b>	<b>Tax levied on inland productions and public consumption</b>	The President of the Union or a person delegated by the President of the Union	<b>1200280.236</b>											<b>1200280.236</b>
1	Excise duty		349.335											349.335
2	Commercial tax		1091082.237											1091082.237
3	Licence fees on imported goods		6000.000											6000.000
4	State Lottery		19985.034											19985.034
5	Taxes on Transport		51863.630											51863.630
6	Sales proceeds of stamps		31000.000											31000.000
<b>2</b>	<b>Taxes levied on income and ownership</b>	- ditto -	<b>1264932.729</b>											<b>1264932.729</b>
1	Income-Tax		1264932.729											1264932.729
<b>3</b>	<b>Customs duties</b>	- ditto -	<b>135000.000</b>											<b>135000.000</b>
1	Customs duties		135000.000											135000.000
<b>4</b>	<b>Taxes levied on utility of State owned properties</b>	- ditto -	<b>8250.506</b>											<b>8250.506</b>
1	Taxes on land (Land Revenue)		176.689											176.689
2	Water Tax and Embankment Tax		1104.923											1104.923
3	Tax on extraction of forest produces		2213.547											2213.547
4	Tax on extraction of mineral		4.847											4.847
5	Tax on Fisheries		4750.000											4750.000
6	Tax levied on rubber		0.500											0.500
<b>5</b>	<b>Receipts from the Union Economic Organizations</b>	- ditto -		<b>944897.333</b>										<b>944897.333</b>

The Union Ministries and Departments

Continuation of Schedule (3)  
kyats in million

Serial Number	Subject	Responsible Person	Receipts											
			Taxes	Receipts from the State-owned Economic Organizations	Other Current Receipts	Interest Receipts	Grant Receipts	Capital Receipts	Receipts from Foreign Aids	Debts		Receipts from Investment in Organizations	Receipts from Savings	Total
										Recovery of Loans	Drawal of Loans			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
6	<b>Receipts from the State owned Economic Organizations undertaken outside the Union Budget Account</b>	The President of the Union or a person delegated by the President of the Union		<b>3836.727</b>										<b>3836.727</b>
7	Home Affairs	- ditto -		4541.383				16038.500						20579.883
8	Defence	- ditto -		120619.250										120619.250
9	Border Affairs	- ditto -		63.597					18705.336					18768.933
10	Foreign Affairs	- ditto -		800.000										800.000
11	Information	- ditto -		3820.035										3820.035
12	President's Office	- ditto -												
13	Religious Affairs	- ditto -		52.370										52.370
14	Co-operatives	- ditto -		252.588										252.588
15	Agriculture and Irrigation	- ditto -		21689.519				256.000	35594.111		4799.478			62339.108
16	Livestock and Fisheries	- ditto -		1127.543										1127.543
17	Communications and Information Technology	- ditto -		210.000										210.000
18	Transport	- ditto -		69529.367							3994.560			73523.927
19	Environmental Conservation and Forestry	- ditto -		1365.091								22.500		1387.591
20	Electric Power	- ditto -		60.101		3527.907					52367.915	1265.499		57221.422
21	Immigration and Population	- ditto -		14009.780					980.909					14990.689
22	Energy	- ditto -		0.057										0.057
23	Industry	- ditto -		1332.966				11550.000	720.000					13602.966
24	Commerce	- ditto -		4257.862				5649.630	2250.000			228.503		12385.995
25	Sports	- ditto -		48.525				0.200	5.000					53.725
26	Education	- ditto -		11301.748					2743.229					14044.977
27	Health	- ditto -		11445.413				3.100	11415.909					22864.422
28	Mines	- ditto -		2311.600										2311.600
29	Culture	- ditto -		3238.645										3238.645
30	Finance and Revenue	- ditto -		10056.058		1322.332				6647.976				18026.366





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	Total
							Disbursement of Loans	Repayment of Loans			
1	2	3	4	5	6	7	8	9	10	11	12
1	Home Affairs	The President of the Union or a person delegated by the President of the Union	164657.155	4.455	53.129	79234.047		33.091			243981.877
2	Defence	- ditto -	1177244.486	34.915		1067365.603		189.398			2244834.402
3	Border Affairs	- ditto -	14721.312	76.082	27582.911	223065.190		779.063			266224.558
4	Foreign Affairs	- ditto -	35522.741		4390.120	17411.099					57323.960
5	Information	- ditto -	14014.874			37281.298					51296.172
6	President's Office	- ditto -									
7	Religious Affairs	- ditto -	6240.647		3683.357	1615.200					11539.204
8	Co-operatives	- ditto -	2420.912			1715.198					4136.110
9	Agriculture and Irrigation	- ditto -	179704.013	1252.531	76.118	232565.610		5680.053			419278.325
10	Livestock and Fisheries	- ditto -	4806.933		102.955	1795.765					6705.653
11	Communications and Information Technology	- ditto -	275.790		141.393	1970.771					2387.954
12	Transport	- ditto -	10884.782	999.000	127.680	43330.075					55341.537
13	Environmental Conservation and Forestry	- ditto -	10854.912		236.492	3797.444					14888.848
14	Electric Power	- ditto -	17304.092	4523.082		154667.354	30880.450	829.606			208204.584
15	Immigration and Population	- ditto -	24400.197			2463.331					26863.528
16	Energy	- ditto -	385.818			41.971					427.789
17	Industry	- ditto -	4233.009			2478.419					6711.428
18	Commerce	- ditto -	6792.658	3.216	496.970	2650.735			10410.289		20353.868
19	Sports	- ditto -	36018.564		1098.000	99715.778					136832.342
20	Education	- ditto -	685375.340		67.293	222533.991					907976.624
21	Health	- ditto -	303054.213		1023.328	195228.762					499306.303
22	Mines	- ditto -	2301.201			145.967					2447.168
23	Culture	- ditto -	8237.724		0.800	4314.897					12553.421
24	Finance and Revenue	- ditto -	15914.987	720347.573	107749.330	5557.030		61165.702	20979.339	0.305	931714.266
25	National Planning and Economic Development	- ditto -	12387.048		99.321	68889.826					81376.195
26	Construction	- ditto -	85833.960	1214.563		243054.708					330103.231

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	Total	
							Disbursement of Loans	Repayment of Loans				
1	2	3	4	5	6	7	8	9	10	11	12	
27	Labour,Employment and Social Security	The President of the Union or a person delegated by the President of the Union	6292.830		27.000	741.599						7061.429
28	Rail Transportation	- ditto -	5435.868			1376.020						6811.888
29	Social Welfare,Relief and Resettlement	- ditto -	5742.481		1761.040	3394.664						10898.185
30	Science and Technology	- ditto -	38530.175		70.807	72602.415						111203.397
31	Hotels and Tourism Services	- ditto -	751.117			23.245						774.362
32	Pensions and Gratuities	- ditto -	309928.141									309928.141
33	Gratuities and Commuted Pensions	- ditto -	50500.500									50500.500
34	Reserve Fund	Responsible person who is authorized to administer the allotment from this Fund as shown in Schedules 1,2,3 & 5 or a person delegated by such responsible person	100000.000									100000.000
35	Grant and Loan to Kachin State Government	The President of the Union or a person delegated by the President of the Union			28792.329							28792.329
36	Grant and Loan to Kayar State Government	- ditto -			13606.879		138.732					13745.611
37	Grant and Loan to Kayin State Government	- ditto -			16389.921		245.711					16635.632
38	Grant and Loan to Chin State Government	- ditto -			31236.924		1856.530					33093.454
39	Grant and Loan to Sagaing Region Government	- ditto -			58923.394		117.902					59041.296

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	Total	
							Disbursement of Loans	Repayment of Loans				
1	2	3	4	5	6	7	8	9	10	11	12	
40	Grant and Loan to Tanintharyi Region Government	The President of the Union or a person delegated by the President of the Union			27399.452							27399.452
41	Grant and Loan to Bago Region Government	- ditto -			31475.908		11.099					31487.007
42	Grant and Loan to Magwe Region Government	- ditto -			92000.016		12363.574					104363.590
43	Grant and Loan to Mandalay Region Government	- ditto -			27119.080		4891.533					32010.613
44	Grant and Loan to Mon State Government	- ditto -			14138.955							14138.955
45	Grant and Loan to Rakhine State Government	- ditto -			46758.654							46758.654
46	Grant and Loan to Yangon Region Government	- ditto -			26120.497		7810.181					33930.678
47	Grant and Loan to Shan State Government	- ditto -			86822.164		4439.883					91262.047
48	Grant and Loan to Ayeyarwady Region Government	- ditto -			48175.258							48175.258
	<b>Total</b>		<b>3340768.480</b>	<b>728455.417</b>	<b>697747.475</b>	<b>2791028.012</b>	<b>62755.595</b>	<b>68676.913</b>	<b>31389.628</b>	<b>0.305</b>		<b>7720821.825</b>



State-owned Economic Organizations

Schedule(5) end  
kyats in million

Serial Number	Subject	Responsible Person	Receipts										Receipts from Investment in Organizations	Receipts from Savings	Total
			Taxes	Receipts from the State-owned Economic Organizations	Other Current Receipts	Interest Receipts	Grant Receipts	Capital Receipts	Receipts from Foreign Aids	Debts					
										Recovery of Loans	Drawal of Loans				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
11	State-owned Economic Organizations under Ministry of Finance and Revenue	The President of the Union or a person delegated by the President of the Union			707321.962										707,321.962
12	State-owned Economic Organizations under Ministry of Construction	- ditto -			343087.100			221.799	8692.683						352,001.582
13	State-owned Economic Organizations under Ministry of Rail Transportation	- ditto -			79746.681			63279.520	450.000		69002.115				212,478.316
14	State-owned Economic Organizations under Ministry of Hotels and Tourism	- ditto -			9194.965										9,194.965
		<b>Total</b>			<b>8029611.746</b>			<b>121235.507</b>	<b>18182.683</b>		<b>770762.491</b>				<b>8939792.427</b>

State-owned Economic Organizations

Schedule (6)  
kyats in million

Serial Number	Subject	Responsible Person	Expenditures									Total
			Current Expenditure	Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings	Working Capital for carrying out their functions with their own fund	
							Disbursement of Loans	Repayment of Loans				
1	2	3	4	5	6	7	8	9	10	11	12	13
1	State-owned Economic Organizations under Ministry of Information	The President of the Union or a person delegated by the President of the Union	8936.688			3149.361					18619.989	30706.038
2	State-owned Economic Organizations under Ministry of Co-operatives	- ditto -	296.942			2.951					3.476	303.369
3	State-owned Economic Organizations under Ministry of Agriculture and Irrigation	- ditto -	29867.828			180.000						30047.828
4	State-owned Economic Organizations under Ministry of Livestock and Fisheries	- ditto -	9318.539			146.358		2638.636			7476.258	19579.791
5	State-owned Economic Organizations under Ministry of Communication and Information Technology	- ditto -	91353.711			222045.627		18130.299			205242.584	536772.221
6	State-owned Economic Organizations under Ministry of Environmental Conservation and Forestry	- ditto -	254230.236			169.057		956.272			64628.418	319983.983
7	State-owned Economic Organizations under Ministry of Electric Power	- ditto -	154286.569			412195.583		29282.074			1045166.445	1640930.671
8	State-owned Economic Organizations under Ministry of Energy	- ditto -	831394.655			72372.959		455710.711			1808698.863	3168177.188
9	State-owned Economic Organizations under Ministry of Industry	- ditto -	125615.430			551792.098		12316.869			102317.206	792041.603
10	State-owned Economic Organizations under Ministry of Mines	- ditto -	22095.616			384.289					139795.261	162275.166

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	Working Capital for carrying out their functions with their own fund	Total
							Disbursement of Loans	Repayment of Loans				
1	2	3	4	5	6	7	8	9	10	11	12	13
11	State-owned Economic Organizations under Ministry of Finance and Revenue	The President of the Union or a person delegated by the President of the Union	638371.591			14950.180						653321.771
12	State-owned Economic Organizations under Ministry of Construction	- ditto -	95136.394			28478.974		2395.457			247897.576	373908.401
13	State-owned Economic Organizations under Ministry of Rail Transportation	- ditto -	66718.568			193155.567		14288.993			47980.303	322143.431
14	State-owned Economic Organizations under Ministry of Hotels and Tourism	- ditto -	4411.841			113.729					2827.590	7353.160
	<b>Total</b>		<b>2332034.608</b>			<b>1499136.733</b>		<b>535719.311</b>			<b>3690653.969</b>	<b>8057544.621</b>





State-owned Economic Organizations undertaken outside the Union Budget Accounts

Schedule (8)  
kyats in million

Serial Number	Subject	Responsible Person	Expenditures								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	State-owned Economic Organizations under Ministry of Transport	The President of the Union or a person delegated by the President of the Union	88819.949			11687.843		622.410				101130.202
	<b>Total</b>		<b>88819.949</b>			<b>11687.843</b>		<b>622.410</b>				<b>101130.202</b>





The Nay Pyi Taw Council

Schedule (11)  
kyats in million

Serial Number	Subject	Responsible Person	Expenditures									
			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	The Nay Pyi Taw Council	Chairperson of the Nay Pyi Taw Council or a person delegated by the Chairperson of the Nay Pyi Taw Council				124810.336						124810.336
		<b>Total</b>				<b>124810.336</b>						<b>124810.336</b>

The Nay Pyi Taw Development Committee

Schedule (12)  
kyats in million

Serial Number	Subject	Responsible Person	Receipts											Total	
			Taxes	Receipts from the State-owned Economic Organizations	Other Current Receipts	Interest Receipts	Grant 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	14	15	
1	The 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	682.849		5103.031		13720.130								19506.010
		<b>Total</b>	<b>682.849</b>		<b>5103.031</b>		<b>13720.130</b>								<b>19506.010</b>