

**The Union Budget Law, 2014**

**( The Pyidaungsu Hluttaw Law No. 18 , 2014 )**

The 13<sup>th</sup> Waning of Taboung , 1375 M.E.

( 28<sup>th</sup> March , 2014 )

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, 2014.**
- (b) The provisions of this law shall take effect commencing from 1<sup>st</sup> April, 2014 for the financial year 2014-2015.

**Part II**

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

**Chapter (1)**

**Receipts and Expenditures**

2. The President of the Union, the Union Government, the Pyidaungsu Hluttaw, the Pyithu Hluttaw , the Amyotha Hluttaw , the Supreme Court of the Union, the Constitutional Tribunal of the Union, the Union Election Commission ,the Attorney General of the Union , the Auditor General of the Union, the Union Civil Services Board, the Union Ministries and Departments shall carry out their functions with the Union Budget Programme. All receipts from carrying out as such 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 Pyidaungsu Hluttaw, the Pyithu Hluttaw, the Amyotha Hluttaw, the Supreme Court of the Union, the Constitutional Tribunal of the Union, the Union Election Commission, the Attorney General of the Union, the Auditor General of the Union, the Union Civil Services Board, the Union Ministries and Departments shall supervise and collect the receipts and administer the 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 the power conferred to them to the respective persons serving under them.
  - (c) Supervision and collection of the receipts and administration of the expenditures shall be carried out 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 the works related to receipts as such are to be incurred out of such excess amount received are to expend the 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 23 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 Pyidaungsu Hluttaw, the Pyithu Hluttaw, the Amyotha Hluttaw, the Supreme Court of the Union, the Constitutional Tribunal of the Union, the Union Election Commission, the Attorney General of the Union, the Auditor General of the Union, the Union Civil Services Board, the Union Ministries and Departments shall mention in the revised estimate budget for the year 2014-2015 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 Pyidaungsu Hluttaw, the Pyithu Hluttaw , the Amyotha Hluttaw , the Supreme Court of the Union, the Constitutional Tribunal of the Union, the Union Election Commission ,the Attorney General of the Union , the Auditor General of the Union, the Union Civil Services Board, the Union Ministries and Departments shall mention in the revised estimate budget for the year 2014-2015 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, when the Social Security Board subsists on the Social Security fund and employment injury benefit fund and so requested for not being sufficient in providing the benefit from such funds, the Union Government may 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, permit with the approval of the Pyidaungsu Hluttaw.
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. The Union Government may, for the purpose of projects or for expenditures contained in the estimated Union Budget, 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 to 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 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 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, 2014 and ending on 31<sup>st</sup> March, 2015, 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.

### **Chapter (3)**

#### **Union Ministries and Departments Function Beyond the Union Budget Fund**

12. The Social Security Board shall subsist on their own social security fund and employment injury benefit fund; and carry out their functions on their own arrangement of fund.

13. (a) the respective persons conferred duty for receipt and expenditure of the Social Security Board shall supervise and collect the receipt and administer the expenditures as are shown against them in schedules (5) and (6).

(b) the respective persons taken responsibility contained in sub-section (a) may delegate the powers empowered to them to the respective persons serving under them.

(c) supervision and collection of the receipts and administration of the expenditures shall be carried out in accord with the provisions of this Law,

relevant laws, rules , regulations , bye- laws, notifications, orders, directives and procedures.

14. (a) the Union Government shall alter the money shown in the schedules (5) and (6) according to the work of the Social Security Board if necessary . Regarding to alteration as such, it shall be mentioned together with the reasons case-wise for the matters in the estimated budget for the year 2014-2015 and in the actual account for the alterations arisen of the submission after the revised estimate budget.
- (b) the Union Government may allow the required money to run the business or to invest with the aids or loan to the Social Security Board with the approval of the Pyidaungsu Hluttaw.

### **Part III**

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

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

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

15. (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 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 state-owned 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 15(a), the expenditures for repayment of loans to abroad and capital expenditures with the Union Budget Programme.

16. 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.
17. (a) The receipts and expenditures shown in Schedules (7) and (8) are the money 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 (7) and (8).
- (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**

18. (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 the receipts shown in schedule (7) of this Law or in respect of alteration of amount in current expenditures and loans of an organization permitted under Schedule (8) 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 2014-2015 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 2014-2015 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 2014-2015 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 investment 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 investment 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 confer the powers contained in sub-section (f) to the Union Minister for the Ministry of Finance.

### **Chapter (3)**

#### **The Financial Powers of the State-owned Economic**

#### **Organizations**

19. (a) The State-owned Economic Organizations shall administer their functions with the supervision of the relevant responsible person shown in schedules (7) and (8).
- (b) The Union Government may alter in respect of increase and decrease in receipts shown in schedule (7) or in respect of the alteration of amount in current expenditures and loans of an organization permitted under Schedule (8) 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 Department Organization to any other Department Organization 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 desires of taking loan under sub-section (f) of section 18.

### **Chapter (4)**

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

#### **Account**

20. (a) The Union Government shall stipulate the State-owned Economic Organizations undertaken beyond the Union Budget Account. Such stipulation shall be reported to the nearest convening session of the Pyidaungsu Hluttaw together with the objects and reasons case-wise.



- (b) The State-owned Economic Organizations undertaken beyond the Union Budget Account 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 undertaken beyond the Union Budget Account, it shall be shown in the Union Budget.
21. (a) The respective persons who have been conferred responsible for the receipt and expenditure of the State-owned Economic Organizations undertaken beyond the Union Budget Account shall supervise and collect the receipts and administer the 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.
  - (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 beyond the Union Budget Account to the State.
22. (a) The State-owned Economic Organizations undertaken beyond the Union Budget Account may , with the approval of the Pyidaungsu Hluttaw, alter the receipts and expenditures shown in Schedules (9) and (10) according to the requirement of their functions.
- (b) 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 to the State-owned Economic Organizations undertaken beyond the Union Budget Account.

#### **Part IV**

#### **Reserve Fund**

23. (a) Expenditures incurred by The President of the Union, the Union Government, the Pyidaungsu Hluttaw, the Pyithu Hluttaw , the Amyotha Hluttaw , the Supreme Court of the Union, the Constitutional Tribunal of the Union, the

Union Election Commission ,the Attorney General of the Union , the Auditor General of the Union, the Union Civil Services Board, the Union Ministries and Departments and the State-owned Economic Organizations out of the reserve fund shown in Schedule (4), column (4) shall have the right to carry out only in accord with the following conditions:

- (1) being the expenditure of natural disaster:
  - (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 Session of the Pyidaungsu Hluttaw together with the objects and reasons case-wise.

#### **Part V**

##### **Cantonment Municipalities**

24. The Cantonment municipalities shall subsist on their own funds and shall carry out their functions with their own Budget Programmes.
25. (a) The respective persons who have been given responsibility for the receipt and expenditure of Cantonment Municipalities shall supervise and collect the receipts and administer the expenditures as are shown against them in Schedules (11) and (12).
- (b) The respective persons who have undertaken the responsibility under subsection (a) may delegate the powers empowered to them 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.
26. (a) The Union Government may alter the sum shown in Schedules (11) and (12) if it is necessary according to the functions of Cantonment Municipalities. Such alteration shall be shown in the revised estimate budget for the 2014-2015

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.

27. 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**

28. The Nay Pyi Taw Council shall carry out the functions with the Union Budget Programme the receipts obtained in carrying out such functions shall be credited to the Union Budget and the expenditures payable shall be debited from the Union Budget.

29. (a) The respective persons who have been given responsibility for the receipt and expenditure of the Nay Pyi Taw Council shall administer the expenditures as are shown against them in Schedule (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) In administration the expenditures , it shall carry out in accord with the provisions of this Law, relevant laws, rules, regulations, bye-laws, notifications, orders, directives and procedures.

30. The Union Government may alter the accounts shown in Schedule (13) according to the requirement of their functions of the Nay Pyi Taw Council. In respect of such alteration shall be shown in the revised estimate budget for year the 2014-2015 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**

31. 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.

32. (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 the receipts and administer the expenditures as are shown against them in Schedules (14) and (15).
- (b) The respective persons who have undertaken the responsibility under subsection (a) may delegate their powers empowered 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.
33. (a) The Union Government may alter the sum shown in Schedules (14) and (15) if it is necessary according to the functions of the Nay Pyi Taw Development Committee. In respect of such alteration shall be shown in the revised estimate budget for the year 2014-2015 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.
34. The Nay Pyi Taw Development Committee may collect only the 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

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President of the Union

The Republic of the Union of Myanmar

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

Schedule (1)  
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
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			10.000			0.150						10.150
3	The Pyidaungsu Hluttaw	Speaker of the Pyidaungsu Hluttaw or a person delegated by the Speaker of the Pyidaungsu Hluttaw			2.000									2.000
4	The Pyithu Hluttaw	Speaker of the Pyithu Hluttaw or a person delegated by the Speaker of the Pyithu Hluttaw												
5	The Amyotha Hluttaw	Speaker of the Amyotha Hluttaw or a person delegated by the Speaker of the Amyotha Hluttaw												
6	The Supreme Court of the Union	Chief Justice of the Union or a person delegated by the Chief Justice of the Union			100.000									100.000
7	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			0.005									0.005
8	The Union Election Commission	Chairperson of the Union Election Commission or a person delegated by the Chairperson of the Union Election Commission												
9	The Attorney General of the Union	Attorney General of the Union or a person delegated by the Attorney General of the Union			10.690									10.690
10	The Auditor General of the Union	Auditor General of the Union or a person delegated by the Auditor General of the Union			56.513			0.003			980.000			1036.516
11	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			19.130									19.130
	<b>Total</b>				<b>198.338</b>			<b>0.153</b>			<b>980.000</b>			<b>1178.491</b>

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

Schedule (2)  
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 President of the Union	The President of the Union or a person delegated by the President of the Union	14555.925		747.871	19232.394						34536.190
2	The Union Government	The President of the Union or a person delegated by the President of the Union	1486.466			78.425						1564.891
3	The Pyidaungsu Hluttaw	Speaker of the Pyidaungsu Hluttaw or a person delegated by the Speaker of the Pyidaungsu Hluttaw	1659.859			3334.527						4994.386
4	The Pyithu Hluttaw	Speaker of the Pyithu Hluttaw or a person delegated by the Speaker of the Pyithu Hluttaw	8423.349			10230.715						18654.064
5	The Amyotha Hluttaw	Speaker of the Amyotha Hluttaw or a person delegated by the Speaker of the Amyotha Hluttaw	6078.739			11118.817						17197.556
6	The Supreme Court of the Union	Chief Justice of the Union or a person delegated by the Chief Justice of the Union	11083.250			13354.415						24437.665
7	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	686.427			80.650						767.077
8	The Union Election Commission	Chairperson of the Union Election Commission or a person delegated by the Chairperson of the Union Election Commission	5084.242			4230.220						9314.462
9	The Attorney General of the Union	Attorney General of the Union or a person delegated by the Attorney General of the Union	1418.483			176.235						1594.718
10	The Auditor General of the Union	Auditor General of the Union or a person delegated by the Auditor General of the Union	2400.487	7.350		2499.992						4907.829
11	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	6548.875			2087.954						8636.829
	<b>Total</b>		<b>59426.102</b>	<b>7.350</b>	<b>747.871</b>	<b>66424.344</b>						<b>126605.667</b>

The Union Ministries and Departments

Schedule (3)  
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	<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>1464487.774</b>											<b>1464487.774</b>
1	Excise duty		934.833											934.833
2	Commercial tax		1291082.237											1291082.237
3	Licence fees on imported goods		8000.000											8000.000
4	State Lottery		28000.410											28000.410
5	Taxes on Transport		105470.294											105470.294
6	Sales proceeds of stamps		31000.000											31000.000
2	<b>Taxes levied on income and ownership</b>	- ditto -	<b>1664932.729</b>											<b>1664932.729</b>
1	Income-Tax		1664932.729											1664932.729
3	<b>Customs duties</b>	- ditto -	<b>190000.000</b>											<b>190000.000</b>
1	Customs duties		190000.000											190000.000
4	<b>Taxes levied on utility of State owned properties</b>	- ditto -	<b>1571160.440</b>											<b>1571160.440</b>
1	Taxes on land (Land Revenue)		0.890											0.890
2	Water Tax and Embankment Tax		1016.568											1016.568
3	Tax on extraction of forest produces		1848.061											1848.061
4	Tax on extraction of mineral		7.450											7.450
5	Tax on Fisheries		1083.700											1083.700
6	Tax levied on rubber		0.500											0.500
7	Tax levied on Petroleum and natural gas		329343.271											329343.271
8	Tax levied on Minerals and gems		1400.000											1400.000
9	Tax levied on telecommunication service		1225000.000											1225000.000
10	Tax levied in producing electric power		11460.000											11460.000
5	<b>Receipts from the Union Economic Organizations</b>	- ditto -		<b>527880.110</b>										<b>527880.110</b>

The Union Ministries and Departments

Continuation of Schedule (3)  
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	
6	Receipts from the State owned Economic Organiztions undertaken outside the Union Budget Account	The President of the Union or a person delegated by the President of the Union		5179.353											5179.353
7	Home Affairs	- ditto -			13932.139						44801.272				58733.411
8	Defence	- ditto -			194505.173										194505.173
9	Border Affairs	- ditto -			50.399					4900.000					4950.399
10	Foreign Affairs	- ditto -			1308.000										1308.000
11	Information	- ditto -			5362.190										5362.190
12	President's Office	- ditto -													
13	Religious Affairs	- ditto -			52.870										52.870
14	Co-operatives	- ditto -			258.042	5328.750				3253.600		49000.000			57840.392
15	Agriculture and Irrigation	- ditto -			25913.045			374.000	4513.340		2000.000				32800.385
16	Livestock, Fisheries and Rural Development	- ditto -			7542.139				33855.737		27841.939				69239.815
17	Communications and Information Technology	- ditto -									2940.000				2940.000
18	Transport	- ditto -			71963.931				33244.814		9800.000				115008.745
19	Environmental Conservation and Forestry	- ditto -			1282.807								22.500		1305.307
20	Electric Power	- ditto -			60.104	3310.842						25828.543	1377.988		30577.477
21	Immigration and Population	- ditto -			17500.030				1637.726						19137.756
22	Energy	- ditto -			0.060										0.060
23	Industry	- ditto -			2958.489				2793.000						5751.489
24	Commerce	- ditto -			5207.264			3727.685	1182.000	223.472		431.743			10772.164
25	Sports	- ditto -			48.525			0.200	8.290						57.015
26	Education	- ditto -			11696.362				55046.310		19600.000				86342.672
27	Health	- ditto -			12474.748			3.100	23799.531						36277.379
28	Mines	- ditto -			1512.100										1512.100
29	Culture	- ditto -			3818.176										3818.176
30	Finance	- ditto -			10069.293	44317.391				9800.000	7235.048	8330.000			79751.732



The Union Ministries and Departments

Schedule (3) end  
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
31	National Planning and Economic Development	The President of the Union or a person delegated by the President of the Union			9013.744			100.400			1470.000			10584.144
32	Construction	- ditto -			21485.285			127000.000	11485.000		505400.500			665370.785
33	Labour, Employment and Social Security	- ditto -			51.197									51.197
34	Rail Transportation	- ditto -			8455.002									8455.002
35	Social Welfare, Relief and Resettlement	- ditto -			40.460									40.460
36	Science and Technology	- ditto -			1894.702			5.000	184.634					2084.336
37	Hotels and Tourism Services	- ditto -			37102.963									37102.963
38	Pensions and Gratuities	- ditto -			0.547									0.547
39	Gratuities and Commuted Pensions	- ditto -												
	<b>Total</b>		<b>4890580.943</b>	<b>533059.463</b>	<b>465559.786</b>	<b>52956.983</b>		<b>131210.385</b>	<b>185703.982</b>	<b>7458.520</b>	<b>697012.254</b>	<b>1832.231</b>		<b>6965374.547</b>

## 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	203406.728	3.274	55.582	104293.182		36.282				307795.048
2	Defence	- ditto -	1150449.080	29.545		1215128.360		206.233				2365813.218
3	Border Affairs	- ditto -	15299.661	14.601	16023.282	88154.017		214.546				119706.107
4	Foreign Affairs	- ditto -	41921.192		4390.120	24106.560						70417.872
5	Information	- ditto -	24196.360			31624.159						55820.519
6	President's Office	- ditto -										
7	Religious Affairs	- ditto -	7178.184		4051.673	1643.227						12873.084
8	Co-operatives	- ditto -	2942.721	5328.750	3253.600	3604.378	49000.000					64129.449
9	Agriculture and Irrigation	- ditto -	202199.565	2370.632	82.884	269688.189		9342.533				483683.803
10	Livestock , Fisheries and Rural Development	- ditto -	32408.523	43.493	73766.049	336710.504		621.240				443549.809
11	Communications and Information Technology	- ditto -	484.280	22.050	153.961	5870.303						6530.594
12	Transport	- ditto -	13520.591	12450.073	144.605	71183.617		753.554				98052.440
13	Environmental Conservation and Forestry	- ditto -	12872.439		306.190	3590.060						16768.689
14	Electric Power	- ditto -	15179.237	4725.353		94169.927	5468.481	1146.433				120689.431
15	Immigration and Population	- ditto -	13562.108			3064.427						16626.535
16	Energy	- ditto -	511.803			85.495						597.298
17	Industry	- ditto -	5019.686			5655.213						10674.899
18	Commerce	- ditto -	11592.372	3.004	80.291	3392.179			1838.350			16906.196
19	Sports	- ditto -	10198.747		229.060	14633.875						25061.682
20	Education	- ditto -	873765.153	73.501	83.175	268581.647						1142503.476
21	Health	- ditto -	381178.267		1099.392	270466.930						652744.589
22	Mines	- ditto -	2518.119			167.190						2685.309
23	Culture	- ditto -	6176.043		0.900	15667.080						21844.023
24	Finance	- ditto -	19611.051	809562.151	104834.801	21026.045		60337.175	21196.390	0.305		1036567.918
25	National Planning and Economic Development	- ditto -	14617.047	11.025	109.456	10164.989						24902.517
26	Construction	- ditto -	87442.282	101.321	9.800	746300.353			2000.000			835853.756

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	9161.469		46.848	2082.248						11290.565
28	Rail Transportation	- ditto -	6638.136			1332.660						7970.796
29	Social Welfare, Relief and Resettlement	- ditto -	7600.388		1765.040	5502.141						14867.569
30	Science and Technology	- ditto -	45170.218		90.818	68304.137						113565.173
31	Hotels and Tourism Services	- ditto -	3072.167		115.980	265.754						3453.901
32	Pensions and Gratuities	- ditto -	412963.607									412963.607
33	Gratuities and Commuted Pensions	- ditto -	36500.500									36500.500
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			157100.831		132.450					157233.281
36	Grant and Loan to Kayar State Government	- ditto -			43209.013		138.931					43347.944
37	Grant and Loan to Kayin State Government	- ditto -			62501.553		4616.717					67118.270
38	Grant and Loan to Chin State Government	- ditto -			95157.665		2309.642					97467.307
39	Grant and Loan to Sagaing Region Government	- ditto -			170449.354		229.014					170678.368

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			125548.547		92.166					125640.713
41	Grant and Loan to Bago Region Government	- ditto -			78587.865		303.066					78890.931
42	Grant and Loan to Magwe Region Government	- ditto -			139632.628		241.848					139874.476
43	Grant and Loan to Mandalay Region Government	- ditto -			53361.971		1935.483					55297.454
44	Grant and Loan to Mon State Government	- ditto -			35503.184		581.383					36084.567
45	Grant and Loan to Rakhine State Government	- ditto -			147282.704		10083.213					157365.917
46	Grant and Loan to Yangon Region Government	- ditto -			58437.909		4502.934					62940.843
47	Grant and Loan to Shan State Government	- ditto -			219330.198		350.436					219680.634
48	Grant and Loan to Ayeyarwady Region Government	- ditto -			85633.353							85633.353
49	Grant to Region/ State for Pyidaungsu Fund	- ditto -			33000.000							33000.000
	<b>Total</b>		<b>3769357.724</b>	<b>834738.773</b>	<b>1715430.282</b>	<b>3686458.846</b>	<b>79985.764</b>	<b>72657.996</b>	<b>25034.740</b>	<b>0.305</b>	<b>10183664.430</b>	

Union Ministries and Departments undertaken beyond the Union Budget

Schedule(5)  
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	Social Security Board Employment and Social Security	The President of the Union or a person delegated by the President of the Union			18036.000		7558.286								25594.286
<b>Total</b>					<b>18036.000</b>		<b>7558.286</b>							<b>25594.286</b>	

Union Ministries and Departments undertaken beyond the Union Budget

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		
							Disbursement of Loans	Repayment of Loans				
1	2	3	4	5	6	7	8	9	10	11	12	
1	Social Security Board Employment and Social Security	The President of the Union or a person delegated by the President of the Union	9199.060			6640.438						15839.498
		<b>Total</b>	<b>9199.060</b>			<b>6640.438</b>						<b>15839.498</b>



State-owned Economic Organizations

Schedule(7) end  
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
10	State-owned Economic Organizations under Ministry of Finance	The President of the Union or a person delegated by the President of the Union			324285.752						2940.000			327225.752
11	State-owned Economic Organizations under Ministry of Construction	- ditto -			308843.015									308843.015
12	State-owned Economic Organizations under Ministry of Rail Transportation	- ditto -			72718.792				686.000		56415.181			129819.973
13	Myanmar Central Bank	- ditto -			442350.010									442350.010
<b>Total</b>					<b>8580215.424</b>			<b>2500.000</b>	<b>27223.621</b>		<b>542373.017</b>			<b>9152312.062</b>



State-owned Economic Organizations

Schedule (8)  
kyats in million

Serial Number	Subject	Responsible Person	Expenditures									Working Capital for carrying out their functions with their own fund	Total
			Current Expenditure	Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings	Expenditure		
							Disbursement of Loans	Repayment of Loans					
1	2	3	4	5	6	7	8	9	10	11	12	13	14(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	8975.777			4942.831					13918.608	14471.489	28390.097
2	State-owned Economic Organizations under Ministry of Co-operatives	- ditto -	323.205			14.237					337.442	1.447	338.889
3	State-owned Economic Organizations under Ministry of Agriculture and Irrigation	- ditto -	45605.901			142.460					45748.361		45748.361
4	State-owned Economic Organizations under Ministry of Communication and Information Technology	- ditto -	196021.299			365738.913		15019.722			576779.934	209591.845	786371.779
5	State-owned Economic Organizations under Ministry of Environmental Conservation and Forestry	- ditto -	137310.615			180.569		720.000			138211.184	9503.843	147715.027
6	State-owned Economic Organizations under Ministry of Electric Power	- ditto -	288050.366			509809.115		24491.887			822351.368	1250187.102	2072538.470
7	State-owned Economic Organizations under Ministry of Energy	- ditto -	949503.981			120360.256		49256.997	136612.000		1255733.234	1967807.989	3223541.223
8	State-owned Economic Organizations under Ministry of Industry	- ditto -	164646.217			352825.857		16033.749			533505.823	131023.494	664529.317
9	State-owned Economic Organizations under Ministry of Mines	- ditto -	25597.861			285.564					25883.425	131658.553	157541.978

State-owned Economic Organizations

Schedule (8) end  
kyats in million

Serial Number	Subject	Responsible Person	Expenditures									Working Capital for carrying out their functions with their own fund	Total
			Current Expenditure	Payment of Interest	Contribution	Capital Expenditure	Debts		Investment in Organizations	Savings	Expenditure		
							Disbursement of Loans	Repayment of Loans					
1	2	3	4	5	6	7	8	9	10	11	12	13	14(12+13)
10	State-owned Economic Organizations under Ministry of Finance	The President of the Union or a person delegated by the President of the Union	349969.518			26011.349			16620.000		392600.867		392600.867
11	State-owned Economic Organizations under Ministry of Construction	- ditto -	98492.111			8652.265		2569.870	500.000		110214.246	201200.668	311414.914
12	State-owned Economic Organizations under Ministry of Rail Transportation	- ditto -	86436.526			147215.558		15646.604			249298.688	40808.708	290107.396
13	Myanmar Central Bank	- ditto -	346182.203			2759.745					348941.948		348941.948
<b>Total</b>			<b>2697115.580</b>			<b>1538938.719</b>		<b>123738.829</b>	<b>153732.000</b>		<b>4513525.128</b>	<b>3956255.138</b>	<b>8469780.266</b>

State-owned Economic Organizations undertaken beyond the Union Budget Accounts

Schedule (9)  
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	State-owned Economic Organizations under Ministry of Transport	The President of the Union or a person delegated by the President of the Union			108458.392			3464.700	24449.188		240250.900			376623.180
	<b>Total</b>				108458.392			3464.700	24449.188		240250.900			376623.180

State-owned Economic Organizations undertaken beyond the Union Budget Accounts

Schedule (10)  
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	State-owned Economic Organizations under Ministry of Transport	The President of the Union or a person delegated by the President of the Union	88968.345			272299.594		4295.263			365563.202
	<b>Total</b>		<b>88968.345</b>			<b>272299.594</b>		<b>4295.263</b>			<b>365563.202</b>



Cantonment Municipalities

Schedule (12)  
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	Cantonment Municipalities under the Ministry of Defence	The President of the Union or a person delegated by the President of the Union	912.979			41.500						954.479
		<b>Total</b>	912.979			41.500						954.479

The Nay Pyi Taw Council

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 Council	Chairperson of the Nay Pyi Taw Council or a person delegated by the Chairperson of the Nay Pyi Taw Council	240.200			110223.692						110463.892
		<b>Total</b>	240.200			110223.692						110463.892

The Nay Pyi Taw Development Committee

Schedule (14)  
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	
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	378.783		5437.217		10711.000								16527.000
		<b>Total</b>	<b>378.783</b>		<b>5437.217</b>		<b>10711.000</b>								<b>16527.000</b>



The Nay Pyi Taw Development Committee

Schedule (15)  
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 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	5524.640		10711.000	2300.000						18535.640
<b>Total</b>			<b>5524.640</b>		<b>10711.000</b>	<b>2300.000</b>						<b>18535.640</b>