

## **The Union Budget Law, 2018**

**(The Pyidaungsu Hluttaw Law No.8, 2018)**

**(The 12<sup>th</sup> Waning of Tabaung, 1379 M.E.)**

**13<sup>th</sup> March, 2018**

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, 2018.**
- (b) This Law shall be for the period from 1<sup>st</sup> April, 2018 to the end of 30<sup>th</sup> September, 2018.
- (c) This law shall take effect commencing from 1<sup>st</sup> April, 2018.

### **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 I**

#### **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 assigned 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 the schedules (1), (2), (3) and (4).
- (b) The respective persons in charge under subsection (a) may delegate the powers conferred to them to the respective persons serving under them.
- (c) The supervision and collection of the receipts, and administration of the expenditures shall be carried out in accordance with the provisions of this Law, relevant laws, rules, regulations, by-laws, notifications, orders, directives and procedures.
4. (a) The President of the Union, 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 the receipts obtained more or less than the estimated receipts under this Law in the revised estimate for the six months from April to September in 2018 submitted to the Pyidaungsu Hluttaw, in supervising and collecting the receipts. The alterations arisen after the submission of the revised estimate shall be mentioned in the 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 the expenditures that are transferred and expended the budget head within the expenditures permitted under this Law and expenditures that are expended with the permission of the Union Government under section 11 in the revised estimate for the six months from April to September in 2018 submitted to the Pyidaungsu Hluttaw, in administering the expenditures. The alterations arisen after the submission of the revised estimate shall be mentioned in the actual accounts.

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

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

## **Chapter II**

### **Taking Loan**

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

7. Regarding loans obtained by selling security bonds for covering the deficit in the budget of the previous financial year, the Union Government may exchange new government security bonds when payment of the loans become due.

8. On behalf of the Union Government, the Ministry of Planning and Finance may, buying and selling the government security bonds for covering the deficit in the budget of the financial year, assign to the Central Bank of Myanmar.
9. The Union Government may, with the approval of the Pyidaungsu Hluttaw, take loan from abroad for any Union level departments and organizations, or the Region or State level departments and organizations, for any work project. The loans obtained from abroad may be lent by stipulating appropriate terms and conditions to the businesses carrying out mutual interest with the Union.
10.
  - (a) The Union Government may empower the Union Minister of the Ministry of Planning and Finance for enabling to carry out all or part of the matters contained in this chapter.
  - (b) The Union Minister of the Ministry of Planning and Finance may, on behalf of the Union, furnish guarantees for taking loans contained in this chapter in accordance with chapter 10 of Public Debt Management Law.
11. Out of the estimated receipts shown in the schedules (1), (3) and (7), if the amount of foreign loan received by execution of the loan agreement approved by the Pyidaungsu Hluttaw is in excess of the estimated amount, and it is necessary to expend in excess of the permitted expenditures shown in the schedules (2), (4) and (8) due to the expenditures of the work related to such receipts, the Union Government may assess and grant them by means of transferring and expending the budget head or using from the contingency fund in accordance with the provisions of section 27. Such permitted expenditures shall be mentioned in the revised estimate for the six months from April to September in 2018. Permitted expenditures after the submission of the revised estimate shall be mentioned in the actual accounts.
12. During the period commencing from 1 April, 2018 and ending on 30 September, 2018, the total amount of loans actually received by execution of loan agreements under this chapter shall not exceed Kyats forty two hundred thousand million.

### **Chapter III**

#### **Taking Foreign Aid**

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

14. Out of the estimated receipts shown in the schedules (1), (3) and (7), if the amount of foreign aid received is in excess of the estimated amount, and it is necessary to expend in excess of the permitted expenditures shown in the schedules (2), (4) and (8) due to the expenditures of the work related to such receipts, the Union Government may assess and grant them by means of transferring and expending the budget head or using from the contingency fund in accordance with the provisions of section 27. Such permitted expenditures shall be mentioned in the revised estimate for the six months from April to September in 2018. Permitted expenditures after the submission of the revised estimate shall be mentioned in the actual accounts.

### **Chapter IV**

#### **Union Ministries and Departments Performing Outside**

##### **the Union Budget Fund**

15. The Social Security Board shall subsist on its own social security fund and employment injury benefit fund and carry out the functions by its own fund.

16. (a) The respective persons who have been assigned for receipt and expenditure of the Social Security Board shall supervise and collect the receipt, and administer the expenditures as are shown against them in the schedules (5) and (6).

(b) The respective persons in charge under subsection (a) may delegate the powers conferred to them to the respective persons serving under them.

(c) The supervision and collection of the receipts, and administration of the expenditures shall be carried out in accordance with the provisions of

this Law, relevant laws, rules, regulations, by-laws, notifications, orders, directives and procedures.

17. (a) The Union Government may alter the accounts shown in the schedules (5) and (6) of the Social Security Board, if it is required according to the function. The Union Government may delegate the power to the Ministry of Planning and Finance to carry out the matters of this section. Regarding to this alteration, it shall be mentioned in the revised estimate for the six months from April to September in 2018 submitted to the Pyidaungsu Hluttaw, and in the actual account for the alterations arisen after the submission of the revised estimate.
- (b) The Union Government may, with the approval of the Pyidaungsu Hluttaw, allow the Social Security Board to take a loan or grant for the required money to run or invest in the business.

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

### **Part III**

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

##### **Chapter I**

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

19. (a) In carrying out the principle of conducting commercially and subsistence on their own fund, the State-owned Economic Organizations shall carry out all the current expenditures, capital expenditures and financial expenditure, the purchase of raw materials under the current expenditure, commercial tax, income tax, contribution to the Union, cost of

production/ operating cost, cost of administration and research and cost of distribution, and 50 per cent of the purchase of raw materials under the current expenditure, commercial tax, income tax, contribution to the Union, cost of production/operating cost, cost of administration and research and cost of distribution as the working capital with their own budget programmes under their own balance in accord with the stipulation of the Ministry of Planning and Finance. Where there is insufficient current expenditure, the State-owned Economic Organizations may, in accord with the stipulation, borrow the loan from the State-owned Banks established under the Myanmar Financial Institutions Law.

- (b) The State-owned Economic Organizations shall carry out the expenditures for debts repayment to abroad, other current expenditures and capital expenditures with the Union Budget Programme except the expenditures to be expended by their own budget mentioned in subsection (a).

20. For the purpose of compiling the debit and credit of the State-owned Economic Organizations, it shall be mentioned in the accounts of the Union Fund.

21. (a) The receipts and expenditures shown in the schedules (7) and (8) are the intended money to be successfully implemented under the objectives of the project by the State-owned Economic Organizations.
- (b) The respective persons assigned responsibility for the receipt and expenditure of the State-owned Economic Organizations shall supervise and collect those receipts and administer those expenditures as are shown against them in the schedule (7) and (8).
  - (c) The supervision and collection of the receipts and administration of the expenditure shall carry out in accordance with the provisions of this Law, relevant laws, rules, regulations, by-laws, notifications, orders, directives and procedures.

## Chapter II

### Powers of the Union Government related to the State-owned Economic

#### Organizations

22. (a) The Union Government shall stipulate the State-owned Economic Organizations that are to carry out commercially.
- (b) The Union Government may alter the increase and decrease of the receipts shown in schedule (7) of this law of the State-owned Economic Organizations if it is required according to the functions. The Union Government may delegate the power to the Ministry of Planning and Finance to carry out the matters of this section.
- (c) The Union Government may assess and alter the permitted expenditures in the schedule (8) of the State-owned Economic Organizations if it is required according to the functions. The Union Government may delegate the expenditures in respect of the following alteration to the Ministry of Planning and Finance:
- (i) altering and transferring the current expenditures, capital expenditures and financial expenditure;
  - (ii) altering and transferring the current expenditures, capital expenditures and financial expenditure from one Organization to any other organization;
  - (iii) altering and transferring the capital expenditures from one project to any other project within an organization.
- (d) Regarding the alteration of such receipts and expenditures shall be mentioned in the revised estimate for the six months from April to September in 2018 submitted to the Pyidaungsu Hluttaw, the alteration arisen after the submission of the revised estimate shall be mentioned in the actual accounts.



- (e) The Union Government may, with the approval of the Pyidaungsu Hluttaw, allow the State-owned economic organization to obtain the required capital for carrying out their functions or the required money for investment with grants or loans.
- (f) The Union Government shall stipulate the amount of money to be contributed by the State-owned Economic Organizations to the Union.
- (g) The Union Government may stipulate the amount for the required working capital for carrying out the functions or the required money for investment of the State-owned Economic Organization to be able to take a loan from the State-owned Banks established under the Myanmar Financial Institutions Law. The Union Government may confer the powers of this section to the Union Minister of the Ministry of Planning and Finance.
- (h) The expression “the State-owned Economic Organizations” contained in subsection (g) shall not be included the State-owned banks and Financial Institutions established under the Myanmar Financial Institutions Law.

### **Chapter III**

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

- 23. (a) The State-owned Economic Organizations shall administer their functions by the supervision of the respective person in charge shown in the schedule (7) and (8).
- (b) The State-owned Economic Organizations may, in respect of the increase and decrease of the receipts shown in schedule (7) under the work requirement, alternation the current expenditures, capital expenditures and financial expenditure of an organization permitted under schedule (8), alternation the current expenditures, capital expenditures and financial expenditure from one organization to any other organization, alternation the capital expenditure from a project to any other project within an

organization, alter with the permission of the Union Government or the Ministry of Planning and Finance under conferring the duty of the Union Government. Regarding the alteration of such receipts and expenditures shall be mentioned in the revised estimate for the six months from April to September in 2018 submitted to the Pyidaungsu Hluttaw, the alteration arisen after the submission of the revised estimate shall be mentioned in the actual accounts.

- (c) The State-owned Economic Organizations may take a loan not exceeding the amount stipulated by the Union Government if it takes a loan under subsection (g) of section 22.

## **Chapter IV**

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

#### **outside the Union Budget Fund**

- 24. (a) The Union Government shall stipulate the State-owned Economic Organizations that perform outside the Union Budget Fund. Such stipulation shall be reported to the nearest convening session of the Pyidaungsu Hluttaw together with the objects and reasons for the matters.
- (b) The State-owned Economic Organizations that perform outside the Union Budget Fund shall carry out commercially and subsist on their own fund.
- (c) For the purpose of compiling the debit and credit of the State-owned Economic Organizations performing outside the Union Budget Fund, it shall be mentioned in the Union Budget.
- 25. (a) The respective persons assigned responsibility for the receipt and expenditure of the State-owned Economic Organizations performing outside the Union Budget Fund shall supervise and collect the receipts, and administer the expenditures as are shown against them in the schedule (9) and (10).

- (b) The respective persons who have performed the responsibility under subsection (a) may delegate their powers to the respective persons serving under them.
  - (c) The supervision and collection of the receipts and administration of the expenditures shall be carried out in accordance with relevant laws, rules, regulations, by-laws, notifications, orders, directives and procedures.
  - (d) The Union Government shall stipulate the amount of money to be contributed by the State-owned Economic Organizations performing outside the Union Budget Fund to the Union.
26. (a) The Union Government may alter the receipts and expenditures shown in schedules (9) and (10) of the State-owned Economic Organizations performing outside the Union Budget Fund if it is required according to the functions. The Union Government may delegate their powers to the Ministry of Planning and Finance to perform the matters of this section. Regarding the alteration of such receipts and expenditures shall be mentioned in the revised estimate for the six months from April to September in 2018 submitted to the Pyidaungsu Hluttaw, the alteration arisen after the submission of the revised estimate shall be mentioned in the actual accounts.
- (b) The Union Government may contribute the initial investment money for carrying out the functions of the State-owned Economic Organizations performing outside the Union Budget Fund.
  - (c) The Union Government may stipulate the amount to be, in accordance with the stipulations, able to take loans from the State-owned banks established under the Myanmar Financial Institutions Law, the required money for carrying out the functions or for investment to the State-owned Economic Organizations performing outside the Union Budget Fund.

## **Part IV**

### **Contingency Fund**

27. (a) The 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, the State-owned Economic Organizations and Region or State Governments from contingency fund shown in schedule (4) may be carried out only for the expenditures not included in the budget estimate, being an contingency case in which expenditures shall mandatorily be incurred by the Union Government within the financial year.
- (b) Any expenditure to be incurred from the contingency fund shall be made only by the decision of the Union Government.
- (c) The Union Government shall submit the matters incurred from the contingency fund to the nearest convening session of the Pyidaungsu Hluttaw together with the objects and reasons case-wise.

## **Part V**

### **Cantonment Municipalities**

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

- (b) The respective persons who have undertaken the responsibility under subsection (a) may delegate the powers conferred to them to the respective persons serving under them.
  - (c) The supervision and collection of the receipts and administration of the expenditures shall be carried out in accordance with the provisions of this Law, relevant laws, rules, regulations, by-laws, notifications, orders, directives and procedures.
30. (a) The Union Government may alter the amounts shown in the schedule (11) and (12) of the Cantonment Municipalities, if it is required according to function. The Union Government may delegate their powers to perform the matters of this section to the Ministry of Planning and Finance. Such alteration shall be mentioned in the revised estimate for the six months from April to September in 2018 submitted to the Pyidaungsu Hluttaw. The alterations arisen after the submission of the revised estimate shall be mentioned in the actual accounts.
- (b) The Union Government may, with the approval of the Pyidaungsu Hluttaw, permit the Cantonment Municipalities to obtain money required for carrying out their functions or for investment with grants or loans.
31. The Cantonment Municipalities may collect only the kinds of taxes permitted under the existing laws, rules, regulations, by-laws, notifications, orders, and directives as are relevant to them.

## **Part VI**

### **Nay Pyi Taw Council**

32. 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 Fund, and the expenditures payable shall be debited from the Union Budget Fund.

33. (a) The respective persons who have been assigned responsibility for the receipt and expenditure of the Nay Pyi Taw Council shall supervise and collect the receipts, and administer the expenditures as are shown against them in the schedule (13) and (14).
- (b) The respective persons who have undertaken the responsibility under subsection (a) may delegate their powers to the respective persons serving under them.
- (c) The supervision and collection of the receipts and administration of the expenditures shall be carried out in accordance with the provisions of this Law, relevant laws, rules, regulations, by-laws, notifications, orders, directives and procedures.
34. The Union Government may alter the amount shown in the schedule (13) and (14) of the Nay Pyi Taw Council, if required according to the functions. The Union Government may delegate their powers to perform the matters of this section to the Ministry of Planning and Finance. Such alteration shall be mentioned in the revised estimate for the six months from April to September in 2018 submitted to the Pyidaungsu Hluttaw. The alterations arisen after the submission of the revised estimate shall be mentioned in the actual accounts.

## **Part VII**

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

35. The Nay Pyi Taw Development Committee shall subsist on its own funds and take the approval of the Pyidaungsu Hluttaw in carrying out its functions with its own budget programme.
36. (a) The respective persons who have been assigned responsibility for the receipt and expenditure of the Nay Pyi Taw Development Committee shall supervise and collect the receipts, and administer the expenditures as are shown against them in the schedule (15) and (16).

- (b) The respective persons who have undertaken the responsibility under subsection (a) may delegate their powers conferred to the respective persons serving under them.
  - (c) The supervision and collection of the receipts and administration of the expenditures shall be carried out in accordance with the provisions of this Law, relevant laws, rules, regulations, by-laws, notifications, orders, directives and procedures.
37. (a) The Union Government may alter the amount shown in the schedule (15) and (16) of the Nay Pyi Taw Development Committee, if it is required according to the functions. The Union Government may delegate their powers to the Ministry of Planning and Finance to perform the matters of this section. Such alteration shall be mentioned in the revised estimate for the six months from April to September in 2018 submitted to the Pyidaungsu Hluttaw. The alterations arisen after the submission of the revised estimate shall be mentioned in the actual accounts.
- (b) The Union Government may, with the approval of the Pyidaungsu Hluttaw, permit the Nay Pyi Taw Development Committee to obtain the money required for carrying out their functions or for investment with grants or loans.
38. The Nay Pyi Taw Development Committee may collect only the kinds of taxes permitted under the existing laws, rules, regulations, by-laws, notifications, orders, and directives as are relevant to them.

## **Part VIII**

### **Central Bank of Myanmar**

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

- (b) For the purpose of compiling the debit and credit of the Central Bank of Myanmar, it shall be mentioned in the Union Budget estimate.
40. (a) The respective persons who have been assigned responsibility for the receipt and expenditure of the Central Bank of Myanmar shall supervise and collect the receipts, and administer the expenditures as are shown against them in the schedule (17) and (18).
- (b) The respective persons who have undertaken the responsibility under subsection (a) may delegate their powers conferred to them to the respective persons serving under them.
  - (c) The supervision and collection of the receipts and administration of the expenditures shall be carried out in accordance with the provisions of this Law, relevant laws, rules, regulations, by-laws, notifications, orders, directives and procedures.
41. The Union Government may alter the receipts and expenditures shown in schedule (17) and (18) of the Central Bank of Myanmar if it is required according to the functions. The Union Government may delegate the power to the Ministry of Planning and Finance to perform the matters of this section. Such alternations of receipts and expenditures shall be mentioned in the revised estimate for the six months from April to September in 2018 submitted to the Pyidaungsu Hluttaw and the alterations arisen after the submission of the revised estimate shall be mentioned in the actual accounts.
42. (a) The Central Bank of Myanmar shall credit the amount equivalent to forty percent of the net profit to the general reserve accounts of the Central Bank of Myanmar when ending the six months from April to September in 2018. The remaining sum of net profit has been used to redeem the Government securities held by the Central Bank of Myanmar. The balanced money out of the remaining net profit shall be credited to the Union.
- (b) The Union Government shall stipulate the money to be contributed to the Union by the Central Bank of Myanmar.



- (c) The Central Bank of Myanmar shall, if the loss occurs when the six months from April to September in 2018 ends, set off the such loss against the general reserve accounts of the Central Bank of Myanmar.
- (d) The Central Bank of Myanmar may, with the approval of the Pyidaungsu Hluttaw, lend the loan to the Union Government in accordance with the stipulation, if it is necessary.

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

Sd/ HtinKyaw

President

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 and the Union Civil Services Board**

Schedule (1)  
(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 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			12.000									12.000
3	The Pyidaungsu Hluttaw	Speaker of the Pyidaungsu Hluttaw or a person delegated by the Speaker of the Pyidaungsu Hluttaw			5.500				164.005		246.008			415.513
4	The Pyithu Hluttaw	Speaker of the Pyithu Hluttaw or a person delegated by the Speaker of the Pyithu Hluttaw			1.270									1.270
5	The Amyotha Hluttaw	Speaker of the Amyotha Hluttaw or a person delegated by the Speaker of the Amyotha Hluttaw			0.200			0.200						0.400
6	The Supreme Court of the Union	Chief Justice of the Union or a person delegated by the Chief Justice of the Union			140.000									140.000
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			0.030									0.030
8	The Union Election Commission	Chairman of the Union Election Commission or a person delegated by the Chairman 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			3.879									3.879
10	The Auditor General of the Union	Auditor General of the Union or a person delegated by the Auditor General of the Union			89.594				364.095		546.143			999.832
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			39.118									39.118
	<b>Total</b>				<b>291.591</b>			<b>0.200</b>	<b>528.100</b>		<b>792.151</b>			<b>1,612.042</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 and 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	4,056.075		5.000	65.992						4,127.067
2	The Union Government	The President of the Union or a person delegated by the President of the Union	1,007.835			45.223						1,053.058
3	The Pyidaungsu Hluttaw	Speaker of the Pyidaungsu Hluttaw or a person delegated by the Speaker of the Pyidaungsu Hluttaw	630.972	4.000		419.413						1,054.385
4	The Pyithu Hluttaw	Speaker of the Pyithu Hluttaw or a person delegated by the Speaker of the Pyithu Hluttaw	4,783.324			43.248						4,826.572
5	The Amyotha Hluttaw	Speaker of the Amyotha Hluttaw or a person delegated by the Speaker of the Amyotha Hluttaw	2,853.128			39.720						2,892.848
6	The Supreme Court of the Union	Chief Justice of the Union or a person delegated by the Chief Justice of the Union	7,880.300			4,229.050						12,109.350
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	414.936			15.160						430.096
8	The Union Election Commission	Chairman of the Union Election Commission or a person delegated by the Chairman of the Union Election Commission	4,495.672									4,495.672
9	The Attorney General of the Union	Attorney General of the Union or a person delegated by the Attorney General of the Union	1,293.843			314.037						1,607.880
10	The Auditor General of the Union	Auditor General of the Union or a person delegated by the Auditor General of the Union	1,952.481	2.760		974.688						2,929.929
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	3,798.854			821.299						4,620.153
<b>Total</b>			<b>33,167.420</b>	<b>6.760</b>	<b>5.000</b>	<b>6,967.830</b>						<b>40,147.010</b>

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
<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>1,269,330.943</b>											<b>1,269,330.943</b>
1	Excise duty		626.843											626.843
2	Commercial tax		692,307.850											692,307.850
3	Licence fees on imported goods		3,000.000											3,000.000
4	The State Lottery		40,000.000											40,000.000
5	Taxes on Motor Vehicle, driving Licence, business Licence		73,257.500											73,257.500
6	Stamps Taxes		27,987.300											27,987.300
7	Taxes on inserting nucleus into oyster		250.000											250.000
8	Licence fees for tour licence, Hotel and lodging house licence, Travel agency licence, Tour guide licence		433.950											433.950
9	Special Commercial Taxes		431,467.500											431,467.500
<b>2</b>	<b>Taxes levied on income and ownership</b>	- ditto -	<b>863,175.598</b>											<b>863,175.598</b>
1	Income-Tax		863,175.598											863,175.598
<b>3</b>	<b>Customs duties</b>	- ditto -	<b>245,000.000</b>											<b>245,000.000</b>
1	Customs duties		245,000.000											245,000.000
<b>4</b>	<b>Taxes levied on utility and extraction of national resources owned by the State</b>	- ditto -	<b>414,344.398</b>											<b>414,344.398</b>
1	Taxes levied on land		2.014											2.014
2	Water Tax													
3	Embankment Tax		0.025											0.025
4	Tax on extraction of forest products		2,605.428											2,605.428
5	Tax levied on extraction of mineral (not including industrial raw materials, mineral and decorative stone)		35.200											35.200
6	Tax on Fisheries		1,053.800											1,053.800
7	Tax levied on extraction of petroleum and natural gas		181,856.879											181,856.879
8	Minerals Tax and Treasure Tax		11,689.772											11,689.772
9	Tax levied on Communication Services		211,000.000											211,000.000
10	Electricity Free on extraction of electricity from water resources		6,101.280											6,101.280
<b>5</b>	<b>Receipts from the Union Economic Organizations</b>	- ditto -		<b>157,822.221</b>										<b>157,822.221</b>
<b>6</b>	<b>Receipts from the State-owned Economic Organizations undertaken outside the Union Budget Fund</b>	- ditto -		<b>11,485.968</b>										<b>11,485.968</b>
<b>7</b>	<b>Central Bank of Myanmar</b>	- ditto -		<b>110,275.085</b>										<b>110,275.085</b>

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
8	Foreign Affairs	The President of the Union or a person delegated by the President of the Union			893.500									893.500
9	President's Office	- ditto -												
10	Home Affairs	- ditto -			17,687.978						79,327.825			97,015.803
11	Defence	- ditto -			31,761.474									31,761.474
12	Border Affairs	- ditto -			138.577				1,380.000					1,518.577
13	State Counsellor's Office	- ditto -												
14	Information	- ditto -			7,230.318				124.200					7,354.518
15	Union Government's Office	- ditto -												
16	Religious Affairs and Culture	- ditto -			2,712.130									2,712.130
17	Agriculture, Livestock and Irrigation	- ditto -			20,653.922	11,279.326		56.980	38,169.526	44,079.270	85,815.730			200,054.754
18	Transport and Communications	- ditto -			67,612.831						18,984.660			86,597.491
19	Natural Resources and Environmental Conservation	- ditto -			2,346.865				7,726.366					10,073.231
20	Electric power and Energy	- ditto -			317.479	1,423.004		728.640	254.110	6,750.960	9,307.012	970.216		19,751.421
21	Labour, Immigration and Population	- ditto -			28,361.315				100.000					28,461.315
22	Industry	- ditto -			704.685				6.900		621.000			1,332.585
23	Commerce	- ditto -			6,794.051				248.842			358.323		7,401.216
24	Education	- ditto -			9,326.315			208.000	13,416.625		5,624.008			28,574.948
25	Health and Sports	- ditto -			6,245.123				43,254.268		6,681.032			56,180.423
26	Planning and Finance	- ditto -			24,750.984	27,785.871			131,583.381	779.295	317,933.133			502,832.664
27	Construction	- ditto -			40,188.507			50.000	24,523.116		103,816.935	1,375.000		169,953.558
28	Social Welfare, Relief and Resettlement	- ditto -			25.063				2,723.641					2,748.704
29	Hotels and Tourism	- ditto -			9,040.028				2,430.372					11,470.400
30	Ethnic Affairs	- ditto -												
31	International Cooperation	- ditto -												
32	Pensions and Gratuities	- ditto -			169.622									169.622
33	Gratuities and Commuted Pensions	- ditto -												
	<b>Total</b>		<b>2,791,850.939</b>	<b>279,583.274</b>	<b>276,960.767</b>	<b>40,488.201</b>		<b>1,043.620</b>	<b>265,941.347</b>	<b>51,609.525</b>	<b>628,111.335</b>	<b>2,703.539</b>		<b>4,338,292.547</b>



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	
27	Contingency Fund	Responsible person who is authorized to administer the allotment from this Fund as shown in schedules 1,2,3and 7 or a person delegated by such responsible person	50,000.000									50,000.000
28	Grant and Loan to Kachin State Government	The President of the Union or a person delegated by the President of the Union			69,515.671							69,515.671
29	Grant and Loan to Kayar State Government	- ditto -			23,680.761							23,680.761
30	Grant and Loan to Kayin State Government	- ditto -			37,500.323							37,500.323
31	Grant and Loan to Chin State Government	- ditto -			65,976.018							65,976.018
32	Grant and Loan to Sagaing Region Government	- ditto -			88,357.204							88,357.204
33	Grant and Loan to Taninthargi Region Government	- ditto -			72,282.207							72,282.207
34	Grant and Loan to Bago Region Government	- ditto -			63,402.079							63,402.079
35	Grant and Loan to Magwe Region Government	- ditto -			68,547.622							68,547.622
36	Grant and Loan to Manadaly Region Government	- ditto -			51,537.616							51,537.616
37	Grant and Loan to Mon State Government	- ditto -			35,943.704							35,943.704
38	Grant and Loan to Rakhine State Government	- ditto -			70,753.715							70,753.715
39	Grant and Loan to Yangon Region Government	- ditto -			10,796.957							10,796.957
40	Grant and Loan to Shan State Government	- ditto -			105,369.318							105,369.318
41	Grant and Loan to Ayeyarwady Region Government	- ditto -			56,493.544							56,493.544
<b>Total</b>			<b>2,654,871.283</b>	<b>672,034.403</b>	<b>1,300,287.342</b>	<b>1,541,543.707</b>	<b>37,430.602</b>	<b>105,878.605</b>	<b>30,575.746</b>		<b>6,342,621.688</b>	







State-owned Economic Organizations

Schedule(7)  
(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 Information	The President of the Union or a person delegated by the President of the Union			10,151.400										10,151.400
2	State-owned Economic Organizations under Ministry of Transport and Communication	- ditto -			173,764.091				17,736.940		84,307.497				275,808.528
3	State-owned Economic Organizations under Ministry of Natural Resources and Environmental Conservation	- ditto -			192,129.270				34.500						192,163.770
4	State-owned Economic Organizations under Ministry of Electric Power and Energy	- ditto -			2,113,138.936				160.400		137,393.414				2,250,692.750
5	State-owned Economic Organizations under Ministry of Industry	- ditto -			40,786.758										40,786.758
6	State-owned Economic Organizations under Ministry of Planning and Finance	- ditto -			329,736.885				2,658.420		116,574.442	5,000.000			453,969.747
	<b>Total</b>				<b>2,859,707.340</b>				<b>20,590.260</b>		<b>338,275.353</b>	<b>5,000.000</b>		<b>3,223,572.953</b>	

State-owned Economic Organizations

Schedule(8)  
(kyats in million)

Serial Number	Subject	Responsible Person	Expenditures of Union Budget						Working Capital for carrying out their functions with their own fund						Total
			Current Expenditure	Capital Expenditure	Debts		Investment in Organizations	Total Expenditure	Current Expenditure	Capital Expenditure	Debts		Investment in Organizations	Total Expenditures	
					Disbursement of Loans	Repayment of Loans					Disbursement of Loans	Repayment of Loans			
1	2	3	4	5	6	7	8	9(from 4 to 8)	10	11	12	13	14	15(from 10 to 14))	16(9+15)
1	State-owned Economic Organizations under Ministry of Information	The President of the Union or a person delegated by the President of the Union							8,789.031	96.480				8,885.511	8,885.511
2	State-owned Economic Organizations under Ministry of Transport and Communication	- ditto -	52,557.792	131,465.573		8,240.838		192,264.203	55,522.108	100,859.760		3,793.920	3,000.000	163,175.788	355,439.991
3	State-owned Economic Organizations under Ministry of Natural Resources and Environmental Conservation	- ditto -							157,833.854	393.095				158,226.949	158,226.949
4	State-owned Economic Organizations under Ministry of Electric Power and Energy	- ditto -	416,393.159	155,419.774		33,571.226		605,384.159	1,544,837.017	1,318.118		74,770.138		1,620,925.273	2,226,309.432
5	State-owned Economic Organizations under Ministry of Industry	- ditto -	41,998.372	44,244.173		61,678.932		147,921.477	22,023.896					22,023.896	169,945.373
6	State-owned Economic Organizations under Ministry of Planning and Finance	- ditto -	329,810.878	10,854.451	32,265.962		78,910.000	451,841.291							451,841.291
	<b>Total</b>		<b>840,760.201</b>	<b>341,983.971</b>	<b>32,265.962</b>	<b>103,490.996</b>	<b>78,910.000</b>	<b>1,397,411.130</b>	<b>1,789,005.906</b>	<b>102,667.453</b>		<b>78,564.058</b>	<b>3,000.000</b>	<b>1,973,237.417</b>	<b>3,370,648.547</b>

State-owned Economic Organizations undertaken outside the Union Budget Fund

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 and Communication	The President of the Union or a person delegated by the President of the Union			124,926.099				5,116.221		30,732.730			160,775.050
2	Yangon Electric Power Corporation under Ministry of Electric Power and Energy	-ditto-			311,711.296						13,334.091			325,045.387
3	Mandalay Electric Power Corporation under Ministry of Electric Power and Energy	-ditto-			143,419.413						4,413.620			147,833.033
	<b>Total</b>				<b>580,056.808</b>				<b>5,116.221</b>		<b>48,480.441</b>			<b>633,653.470</b>

State-owned Economic Organizations undertaken outside the Union Budget Fund

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 and Communication	The President of the Union or a person delegated by the President of the Union	94,301.963			43,644.071		6,079.622			144,025.656
2	Yangon Electric Power Corporation under Ministry of Electric Power and Energy	-ditto-	272,477.970			27,200.843					299,678.813
3	Mandalay Electric Power Corporation under Ministry of Electric Power and Energy	-ditto-	117,104.001			8,932.877					126,036.878
<b>Total</b>			<b>483,883.934</b>			<b>79,777.791</b>		<b>6,079.622</b>			<b>569,741.347</b>









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	269.593			2,954.631						3,224.224
		<b>Total</b>	<b>269.593</b>			<b>2,954.631</b>						<b>3,224.224</b>

The Nay Pyi Taw Development Committee

Schedule(15)  
(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 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	358.867		12,811.803		5,080.762	20.660							18,272.092
		<b>Total</b>	<b>358.867</b>		<b>12,811.803</b>		<b>5,080.762</b>	<b>20.660</b>						<b>18,272.092</b>	

The Nay Pyi Taw Development Committee

Schedule (16)  
(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	9,196.041		5,080.762	1,352.384						15,629.187
		<b>Total</b>	<b>9,196.041</b>		<b>5,080.762</b>	<b>1,352.384</b>						<b>15,629.187</b>

Central Bank of Myanmar

Schedule (17)  
(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	Central Bank of Myanmar	The President of the Union or a person delegated by the President of the Union			252,922.607						11,816.567			264,739.174
		<b>Total</b>			<b>252,922.607</b>						<b>11,816.567</b>			<b>264,739.174</b>

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	Central Bank of Myanmar	The President of the Union or a person delegated by the President of the Union	176,780.883			12,001.370						188,782.253
	<b>Total</b>		<b>176,780.883</b>			<b>12,001.370</b>						<b>188,782.253</b>