

The Union Budget Law, 2018-2019 Financial Year

(The Pyidaungsu Hluttaw Law No.30, 2018)

(The 12th Waxing of Tawthalin, 1380 M.E.)

21 September, 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, 2018-2019 Financial Year.**
- (b) This Law shall take effect commencing from 1 October, 2018 for the financial year 2018-2019.

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. The 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 sub-section (a) may delegate the power 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 financial year, 2018-2019 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 financial year, 2018-2019 submitted to the Pyidaungsu Hluttaw, in administering the expenditures. The alterations arisen after the submission of the revised budget estimate shall be mentioned in the actual accounts.

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

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

Chapter II

Taking Loans

6. The Union Government may, with the approval of the Pyidaungsu Hluttaw, take loans by issuing loan agreements or government security bonds guaranteed by the Union or by other means, within the country or from abroad for the purpose of work projects or 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 the new security bonds when payment of the loans become due.
8. On behalf of the Union Government, the Ministry of Planning and Finance may, buying and selling the government security bonds for covering the deficit in the budget for the financial year, assign to the Central Bank of Myanmar.
9. The Union Government may, with the approval of the Pyidaungsu Hluttaw, take loans from abroad for any Union level departments and organizations, or the Region or State level departments and organizations, for any work project. The loans obtained from abroad may be lent by stipulating appropriate terms and conditions to the businesses carrying out mutual interests with the Union.
10. (a) The Union Government may empower the Union Minister of the Ministry of Planning and Finance for enabling to carry out the whole or part of the matters contained in this chapter.

(b) The Union Minister of the Ministry of Planning and Finance may, on behalf of the Union, furnish guarantees for taking loans contained in this chapter in accordance with chapter X of Public Debt Management Law.
11. Out of the estimated receipts shown in the schedules (1), (3) and (7), if the amount of foreign loans received by execution of the loan agreements approved by the Pyidaungsu Hluttaw is in excess of the estimated amount, and it is necessary to expend in excess of the permitted 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 transferring and expending the budget head or expending from the contingency fund in accordance with the provisions of section 27 before enacting the Supplementary Appropriation Law. Such permitted expenditures shall be mentioned in the revised estimate. If such permitted expenditures will be accepted after enacting the Supplementary Appropriation Law,

it shall be incurred from the contingency fund in accordance with the provisions of section 27. Such expenditures shall be mentioned in the actual accounts.

12. During the period commencing from 1 October, 2018 and ending on 30 September, 2019, the total amount of loans actually received by execution of loan agreements under this chapter shall not exceed Kyats seventy 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 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, they shall be carried out as follows:

- (a) The Union Government may assess and grant them by means of transferring and expending the budget head or expending from the contingency fund in accordance with the provisions of section 27 before enacting the Supplementary Appropriation Law. Such granted expenditure shall be mentioned in the revised estimate;
- (b) It may assess and grant by means of transferring and expending the budget head or expending from the contingency fund in accordance with the provisions of section 27 after enacting the Supplementary Appropriation Law. Such granted expenditures 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 functions. The Union Government may delegate the powers to the Ministry of Planning and Finance to carry out the matters of this section. Regarding to this alteration, it shall be mentioned in the revised estimate for the financial year, 2018-2019 submitted to the Pyidaungsu Hluttaw, and in the actual account for the alterations arisen after the submission of the revised estimates.
 - (b) The Union Government may, with the approval of the Pyidaungsu Hluttaw, allow the Social Security Board to take loans, 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 projects.

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 as the working capital with their own budget programmes, all the current expenditures as the working capital with their own budget programmes, the purchase of raw materials under the current expenditure, commercial tax, income tax, contribution to the Union, cost of production, cost of performance, cost of administration and research and cost of distribution as the working capital with their own budget programmes, 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, cost of performance, 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. If there is insufficient current expenditures, the State-owned Economic Organizations may borrow the loans from the State-owned Banks established in accordance with the stipulation by the Myanmar Financial Institution 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 programmes except the expenditures to be expended by their own budget mentioned in sub-section (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 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 receipts and expenditures of the State-owned Economic Organizations shall supervise and collect those receipts and administer those expenditures as are shown against them in the schedules (7) and (8).
- (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.

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 schedule (8) of the State-owned Economic Organizations if it is required according to the functions. The Union Government may delegate the powers to the Ministry of Planning and Finance to carry out the expenditures in respect of the following alteration.
- (i) altering and transferring the current expenditures, capital expenditures and financial expenditures of an organization;
 - (ii) altering and transferring the current expenditures, capital expenditures and financial expenditures 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 financial year, 2018-2019 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 loans 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 sub-section (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 schedules (7) and (8).
- (b) The State-owned Economic Organizations may alter with the permission of the Union Government or the Ministry of Planning and Finance under conferring the duty of the Union Government, in respect of the increase and decrease of the receipts shown in schedule (7) under the work requirement, alternation of the current expenditures, capital expenditures and financial expenditures of an organization permitted under schedule (8), alternation of the current expenditures, capital expenditures and financial expenditures from one organization to any other organization, alternation of the capital expenditure from a project to any other project within an organization. Regarding the alteration of such receipts and expenditures shall be mentioned in the revised estimate for the financial year, 2018-2019 submitted to the Pyidaungsu Hluttaw and 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 sub-section (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 expenditures 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 schedules (9) and (10).
- (b) The respective persons who have performed the responsibility under sub-section (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 financial year, 2018-2019 submitted to the Pyidaungsu Hluttaw, and the alteration arisen after the submission of the revised estimate shall be mentioned in the actual accounts.
- (b) The Union Government may contribute the initial investment money for carrying out the functions of the State-owned Economic Organizations performing outside the Union Budget Fund.
- (c) The Union Government may stipulate the amount to be, in accordance with the stipulations, able to take loans from the banks established under the Myanmar Financial Institutions Law, the required money for carrying out the functions, or for investment to the State-owned Economic Organizations performing outside the Union Budget Fund.

Part IV

Contingency Fund

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 the Region or State Governments from the contingency fund shown in schedule (4) may be carried out only for the expenditures not included in the budget estimate, being the 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 expenditures 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 sub-section (a) may delegate the powers empowered 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 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 financial year, 2018-2019 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 expenditures of the Nay Pyi Taw Council shall supervise and collect the receipts, and administer the expenditures as are shown against them in the schedules (13) and (14).
- (b) The respective persons who have undertaken the responsibility under sub-section (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.

34. The Union Government may alter the amount shown in the schedules (13) and (14) of the Nay Pyi Taw Council, if 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 financial year, 2018-2019 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 obtain 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 receipts and expenditures of the Nay Pyi Taw Development Committee shall supervise and collect the receipts, and administer the expenditures as are shown against them in schedule (15) and (16).
- (b) The respective persons who have undertaken the responsibility under sub-section (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 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 financial year, 2018-2019 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 obtain the approval of the Pyidaungsu Hluttaw in carrying out its functions with its budget programme.
- (b) For the purpose of compiling the debit and credit of the Central Bank of Myanmar, it shall be mentioned in the Union Budget estimate.
40. (a) The respective persons who have been assigned responsibility for the receipts and expenditures of the Central Bank of Myanmar shall supervise and collect the receipts, and administer the expenditures which are shown against them in the schedules (17) and (18).

- (b) The respective persons who have undertaken the responsibility under sub-section (a) may delegate their powers empowered 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 schedules (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 financial year, 2018-2019 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 financial year, 2018-2019. The remaining sum of net profit has been used to redeem the Government securities held by the Central Bank of Myanmar. The balanced money out of the remaining net profit shall be credited to the Union.
- (b) The Union Government shall stipulate the money to be contributed to the Union by the Central Bank of Myanmar.
 - (c) The Central Bank of Myanmar shall, if the loss occurs when the financial year, 2018-2019, set off such loss against the general reserve accounts of the Central Bank of Myanmar.

- (d) The Central Bank of Myanmar may, with the approval of the Pyidaungsu Hluttaw, lend the loan to the Union Government in accordance with the stipulation, if it is necessary.

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

Sd/ Win Myint

President

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											
			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			24.060									24.060
3	The Pyidaungsu Hluttaw	Speaker of the Pyidaungsu Hluttaw or a person delegated by the Speaker of the Pyidaungsu Hluttaw			9.500			0.500	741.758		1,112.637			1,864.395
4	The Pyithu Hluttaw	Speaker of the Pyithu Hluttaw or a person delegated by the Speaker of the Pyithu Hluttaw			1.894									1.894
5	The Amyotha Hluttaw	Speaker of the Amyotha Hluttaw or a person delegated by the Speaker of the Amyotha Hluttaw			0.300									0.300
6	The Supreme Court of the Union	Chief Justice of the Union or a person delegated by the Chief Justice of the Union			300.000									300.000
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			0.050									0.050
8	The Union Election Commission	Chairman of the Union Election Commission or a person delegated by the Chairman of the Union Election Commission			1.500									1.500
9	The Attorney General of the Union	Attorney General of the Union or a person delegated by the Attorney General of the Union			19.357									19.357
10	The Auditor General of the Union	Auditor General of the Union or a person delegated by the Auditor General of the Union			150.000				193.579		290.369			633.948
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			95.000				27,200.000					27,295.000
	Total				601.661			0.500	28,135.337		1,403.006			30,140.504

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	10,031.177		5.000	14.724						10,050.901
2	The Union Government	The President of the Union or a person delegated by the President of the Union	1,929.778			66.969						1,996.747
3	The Pyidaungsu Hluttaw	Speaker of the Pyidaungsu Hluttaw or a person delegated by the Speaker of the Pyidaungsu Hluttaw	1,373.180	6.000		1,915.757						3,294.937
4	The Pyithu Hluttaw	Speaker of the Pyithu Hluttaw or a person delegated by the Speaker of the Pyithu Hluttaw	9,630.157			49.933						9,680.090
5	The Amyotha Hluttaw	Speaker of the Amyotha Hluttaw or a person delegated by the Speaker of the Amyotha Hluttaw	6,166.514			144.380						6,310.894
6	The Supreme Court of the Union	Chief Justice of the Union or a person delegated by the Chief Justice of the Union	20,295.529			8,262.150						28,557.679
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	858.937			56.858						915.795
8	The Union Election Commission	Chairman of the Union Election Commission or a person delegated by the Chairman of the Union Election Commission	8,446.611			1,782.316						10,228.927
9	The Attorney General of the Union	Attorney General of the Union or a person delegated by the Attorney General of the Union	2,418.472			702.510						3,120.982
10	The Auditor General of the Union	Auditor General of the Union or a person delegated by the Auditor General of the Union	3,825.729	16.671		661.793						4,504.193
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	8,193.773			30,845.278						39,039.051
Total			73,169.857	22.671	5.000	44,502.668						117,700.196

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	Tax levied on inland productions and public consumption	The President of the Union or a person delegated by the President of the Union	3,862,785.944											3,862,785.944
1	Excise duty		1,084.275											1,084.275
2	Commercial tax		2,122,838.547											2,122,838.547
3	Licence fees on imported goods		7,000.000											7,000.000
4	The State Lottery		142,781.612											142,781.612
5	Taxes on Motor Vehicle, driving Licence, business Licence		121,400.000											121,400.000
6	Stamps Taxes		74,636.719											74,636.719
7	Taxes on inserting nucleus into oyster		720.000											720.000
8	Licence fees for tour licence, Hotel and lodging house licence, Travel agency licence, Tour guide licence		865.475											865.475
9	Special Commercial Taxes		1,391,459.316											1,391,459.316
2	Taxes levied on income and ownership	- ditto -	2,324,816.320											2,324,816.320
1	Income-Tax		2,324,816.320											2,324,816.320
3	Customs duties	- ditto -	530,000.000											530,000.000
1	Customs duties		530,000.000											530,000.000
4	Taxes levied on utility and extraction of national resources owned by the State	- ditto -	858,255.947											858,255.947
1	Taxes levied on land		10.392											10.392
2	Water Tax													
3	Embankment Tax		0.025											0.025
4	Tax on extraction of forest products		5,100.000											5,100.000
5	Tax levied on extraction of mineral (not including industrial raw materials, mineral and decorative stone)		45.048											45.048
6	Tax on Fisheries		2,607.000											2,607.000
7	Tax levied on extraction of petroleum and natural gas		410,313.212											410,313.212
8	Minerals Tax and Treasure Tax		30,368.000											30,368.000
9	Tax levied on Communication Services		396,963.800											396,963.800
10	Electricity Free on extraction of electricity from water resources		12,197.920											12,197.920
11	Tax Levied on the persons who has the right to carry out or use Vacant, Fallow and Virgins Land		650.550											650.550
5	Receipts from the Union Economic Organizations	- ditto -		356,141.513										356,141.513
6	Receipts from the State-owned Economic Organizations undertaken outside the Union Budget Fund	- ditto -		26,674.010										26,674.010
7	Central Bank of Myanmar	- ditto -		338,747.296										338,747.296

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			1,930.000									1,930.000
9	President's Office	- ditto -												
10	Home Affairs	- ditto -			38,000.000				666.128					38,666.128
11	Defence	- ditto -			71,443.075									71,443.075
12	Border Affairs	- ditto -			249.585				2,720.000					2,969.585
13	State Counsellor's Office	- ditto -												
14	Information	- ditto -			39,682.154				20,383.328					60,065.482
15	Union Government's Office	- ditto -												
16	Religious Affairs and Culture	- ditto -			9,500.000			20,000.000	231.064					29,731.064
17	Agriculture, Livestock and Irrigation	- ditto -			55,145.046	19,746.457		10.900	106,199.642	86,880.880	296,802.062			564,784.987
18	Transport and Communications	- ditto -			151,444.491				31,150.800		47,457.200			230,052.491
19	Natural Resources and Environmental Conservation	- ditto -			6,415.000				10,549.652			30.000		16,994.652
20	Electric power and Energy	- ditto -			768.588	2,508.979		718.080		13,302.432	116,895.425			134,193.504
21	Labour, Immigration and Population	- ditto -			60,293.040				100.000					60,393.040
22	Industry	- ditto -			1,500.486				4,552.600		2,446.907			8,499.993
23	Commerce	- ditto -			12,815.511				788.800			204.811		13,809.122
24	Education	- ditto -			22,416.703		56,155.562	310.000	84,411.108		41,719.017			205,012.390
25	Health and Sports	- ditto -			13,220.704			3.000	152,391.805		35,510.629			201,126.138
26	Planning and Finance	- ditto -			67,702.871	59,311.760		1,674.150	77,886.987	1,535.995	102,195.360			310,307.123
27	Construction	- ditto -			70,505.396			100.000	36,261.095		346,871.609	1,947.000		455,685.100
28	Social Welfare, Relief and Resettlement	- ditto -			82.490				16,814.582					16,897.072
29	Hotels and Tourism	- ditto -			18,610.804				3,069.834					21,680.638
30	Ethnic Affairs	- ditto -												
31	International Cooperation	- ditto -												
32	Pensions and Gratuities	- ditto -			332.850									332.850
33	Gratuities and Commuted Pensions	- ditto -												
	Total		7,575,858.211	721,562.819	642,058.794	81,567.196	56,155.562	22,816.130	548,177.425	101,719.307	989,898.209	2,181.811		10,741,995.464

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	100,000.000									100,000.000
28	Grant and Loan to Kachin State Government	The President of the Union or a person delegated by the President of the Union			158,282.560							158,282.560
29	Grant and Loan to Kayar State Government	- ditto -			54,933.582							54,933.582
30	Grant and Loan to Kayin State Government	- ditto -			79,114.939							79,114.939
31	Grant and Loan to Chin State Government	- ditto -			137,059.426							137,059.426
32	Grant and Loan to Sagaing Region Government	- ditto -			182,369.409							182,369.409
33	Grant and Loan to Taninthargi Region Government	- ditto -			147,754.286							147,754.286
34	Grant and Loan to Bago Region Government	- ditto -			131,928.475							131,928.475
35	Grant and Loan to Magwe Region Government	- ditto -			147,080.150							147,080.150
36	Grant and Loan to Manadaly Region Government	- ditto -			114,913.823							114,913.823
37	Grant and Loan to Mon State Government	- ditto -			79,679.708							79,679.708
38	Grant and Loan to Rakhine State Government	- ditto -			148,580.051							148,580.051
39	Grant and Loan to Yangon Region Government	- ditto -			62,653.598							62,653.598
40	Grant and Loan to Shan State Government	- ditto -			224,090.782							224,090.782
41	Grant and Loan to Ayeyarwady Region Government	- ditto -			125,204.313							125,204.313
42	Grant to Region/State for Pyidaungsu Hluttaw Development Fund	- ditto -			32,200.000							32,200.000
	Total		6,570,761.309	1,414,711.808	2,158,630.568	4,605,265.020	68,865.998	203,891.722	28,964.842			15,051,091.267

Union Ministries and Departments undertaken outside the Union Budget Fund

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 under Ministry of Labour, Immigration and Population	The President of the Union or a person delegated by the President of the Union	25,872.744			8,664.608						34,537.352
	Total		25,872.744			8,664.608						34,537.352

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			20,374.000									20,374.000
2	State-owned Economic Organizations under Ministry of Transport and Communication	- ditto -			311,443.997				21,733.968		521,346.442			854,524.407
3	State-owned Economic Organizations under Ministry of Natural Resources and Environmental Conservation	- ditto -			487,167.800				34.000					487,201.800
4	State-owned Economic Organizations under Ministry of Electric Power and Energy	- ditto -			4,259,674.332				25,307.594		283,643.045	40,000.000		4,608,624.971
5	State-owned Economic Organizations under Ministry of Industry	- ditto -			81,207.145									81,207.145
6	State-owned Economic Organizations under Ministry of Planning and Finance	- ditto -			689,948.448				6,446.385		213,987.893			910,382.726
Total					5,849,815.722				53,521.947		1,018,977.380	40,000.000		6,962,315.049

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							22,831.527	719.931				23,551.458	23,551.458
2	State-owned Economic Organizations under Ministry of Transport and Communication	- ditto -	105,911.641	607,822.825		27,086.345		740,820.811	144,778.251	128,809.283		6,791.854		280,379.388	1,021,200.199
3	State-owned Economic Organizations under Ministry of Natural Resources and Environmental Conservation	- ditto -	28.801					28.801	290,239.177	3,543.453				293,782.630	293,811.431
4	State-owned Economic Organizations under Ministry of Electric Power and Energy	- ditto -	931,354.267	405,458.432		65,469.057		1,402,281.756	3,387,994.872	36,293.162		145,843.414		3,570,131.448	4,972,413.204
5	State-owned Economic Organizations under Ministry of Industry	- ditto -	17,599.731	84,914.343		121,126.473		223,640.547	122,596.459					122,596.459	346,237.006
6	State-owned Economic Organizations under Ministry of Planning and Finance	- ditto -	697,518.070	30,555.867	64,584.540		132,075.360	924,733.837							924,733.837
	Total		1,752,412.510	1,128,751.467	64,584.540	213,681.875	132,075.360	3,291,505.752	3,968,440.286	169,365.829		152,635.268		4,290,441.383	7,581,947.135

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			255,741.036							135,253.797		390,994.833
2	Yangon Electric Power Corporation under Ministry of Electric Power and Energy	-ditto-			641,339.409							13,745.958		655,085.367
3	Mandalay Electric Power Corporation under Ministry of Electric Power and Energy	-ditto-			271,369.345							7,399.993		278,769.338
	Total				1,168,449.790							156,399.748		1,324,849.538

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	207,496.977			171,878.610		12,468.541			391,844.128
2	Yangon Electric Power Corporation under Ministry of Electric Power and Energy	-ditto-	600,829.487			34,890.784					635,720.271
3	Mandalay Electric Power Corporation under Ministry of Electric Power and Energy	-ditto-	256,318.050			13,876.214					270,194.264
Total			1,064,644.514			220,645.608		12,468.541			1,297,758.663

Cantonment Municipalities

Schedule (11)
(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	Cantonment Municipalities under the Ministry of Defence	The President of the Union or a person delegated by the President of the Union	7.715		1,475.195										1,482.910
		Total	7.715		1,475.195										1,482.910

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	1,340.876									1,340.876
	Total		1,340.876									1,340.876

The Nay Pyi Taw Council

Schedule (14)
(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	549.770		800.000	89,680.190						91,029.960
		Total	549.770		800.000	89,680.190						91,029.960

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	800.141		30,164.459		14,480.835	56.590							45,502.025
		Total	800.141		30,164.459		14,480.835	56.590						45,502.025	

The Nay Pyi Taw Development Committee

Schedule (16)
(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	20,529.003		14,480.835	3,883.900						38,893.738
		Total	20,529.003		14,480.835	3,883.900						38,893.738

Central Bank of Myanmar

Schedule (17)
(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	Central Bank of Myanmar	The President of the Union or a person delegated by the President of the Union			702,061.454				27,252.450		15,610.960			744,924.864
		Total			702,061.454				27,252.450		15,610.960			744,924.864

Central Bank of Myanmar

Schedule (18)
(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	Central Bank of Myanmar	The President of the Union or a person delegated by the President of the Union	466,627.372			43,056.474						509,683.846
		Total	466,627.372			43,056.474						509,683.846