#### The Union Budget Law, 2012

(The Pyidaungsu Hluttaw Law No. 6, 2012)

The  $6^{th}$  Waning of Tagu, 1373 M.E. ( $28^{th}$  March, 2012)

The Pyidaungsu Hluttaw hereby enacts this Law.

#### Part I

#### **Title and Date of Effectiveness**

- 1. (a) This Law shall be called **the Union Budget Law, 2012.** 
  - (b) The provisions of this law shall take effect commencing from 1<sup>st</sup> April, 2012 for the financial year 2012-2013.

#### Part II

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

#### Chapter (1)

#### **Receipts and Expenditures**

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

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

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

#### Chapter (2)

#### Reserve Fund

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

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

#### Chapter (3)

#### **Taking of Loans**

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

#### Part III

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

#### Chapter (1)

### **Receipts and Expenditures**

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

#### Chapter (2)

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

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

#### Chapter (3)

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

#### **Organizations**

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

#### **Part IV**

#### **Cantonment Municipalities**

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

- (b) The Union Government may, with the approval of the Pyidaungsu Hluttaw, permit Cantonment Municipalities to obtain money required for carrying out their functions or for investment with grants or loans.
- 20. The Cantonment Municipalities may collect only such kinds of taxes permitted under the existing laws, rules, regulations, bye-laws, orders, directives as are relevant to them.

#### Part V

#### The Nay Pyi Taw Development Committee

- 21. The Nay Pyi Taw Development Committee shall subsist on their own funds and shall take the approval of the Pyidaungsu Hluttaw in carrying out their functions with their own Budget Programmes.
- 22. (a) The respective persons who have been given responsibility for the receipt and expenditure of the Nay Pyi Taw Development Committee shall supervise and collect those receipts and administer those expenditures as are shown against them in Schedules (9) and (10).
  - (b) The respective persons who have undertaken the responsibility under subsection (a) may delegate their powers to the respective persons serving under them.
  - (c) Supervision and collection of the receipts and administration of the expenditures shall be in accord with the provisions of this Law, relevant laws, rules, regulations, bye-laws, orders, directives and procedures.
- 23. (a) The Union Government may, with the apporval of the Pydaungsu Hluttaw, transfer the amounts showed in Schedules (9) and (10), if it becomes necessary according to the functions of the Nay Pyi Taw Development Committee. Such transfer shall be shown in the revised estimate budget together with objects and reasons for the 2012-2013 financial year submitted to the Pyidaungsu Hluttaw.
  - (b) The Union Government may, with the approval of the Pyidaungsu Hluttaw, permit the Nay Pyi Taw Development Committee to obtain money required for carrying out their functions or for investment with grant or loan.

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

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

(Sd.) Thein Sein

President of the Union

The Republic of the Union of Myanmar

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

Schedule (1) kvats in million

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

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

Schedule (2) kyats in million

						Expenditur	es		N	yats in million
Carial						•	De	bts		
Serial Number	Subject	Responsible Person	Current Expenditure	Payment of Interest	Contribution	Capital Expenditure	Disbursement of Loans	Repayment of Loans	Investment in Organizations	Savings
1	2	3	4	5	6	7	8	9	10	11
1	The President of the Union	The President of the Union or a person delegated by the President of the Union	13871.122		747.871	419377.668				
2	The Union Government	The President of the Union or a person delegated by the President of the Union	1242.287			86.649				
3	The Hluttaw	Speaker of the Hluttaw or a person delegated by the Speaker of the Hluttaw	11272.539			3834.060				
4	The Supreme Court of the Union	Chief Justice of the Union or a person delegated by the Chief Justice of the Union	832.504			79.316				
	The Attorney General of the Union	Attorney General of the Union or a person delegated by the Attorney General of the Union	1420.097			69.086				
6	The Auditor General of the Union	Auditor General of the Union or a person delegated by the Auditor General of the Union	1478.040			782.692				
7	The Union Election Commission	Chairperson of the Union Election Commission or a person delegated by the Chairperson of the Union Election Commission	1548.366			169.950				
8	The Union Civil Services Board	Chairperson of the Union Civil Services Board or a person delegated by the Chairperson of the Union Civil Services Board	5150.485			1504.670				
9	The Constitutional Tribunal of the Union	Chairperson of the Constitutional Tribunal of the Union or a person delegated by the Chairperson of the Constitutional Tribunal of the Union	399.883			130.750				
	Tota	վ	37215.323		747.871	426034.841				

Schedule (3) kyats in million

			Ī								Куа	ts in million
						T	Receipts	T	<u> </u>		<del></del>	
Serial Numbe		Responsible Person	Taxes	Receipts from the State-owned Economic Organizations	Other Current Receipts	Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Recovery of Loans	Drawal of Loans	Receipts from Investment in Organizations	Receipts from Savings
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Tax levied on inland productions and public	The President of the Union or a person delegated by the President of the Union	869350.978									
3 4 5	1 Excise duty 2 Commercial tax 3 Licence fees on imported goods 4 State Lottery 5 Taxes on Transport 6 Sales proceeds of stamps		229.800 800299.133 770.000 20348.045 16304.000 31400.000									
2	Taxes levied on income and ownership 1 Income-Tax	- ditto -	<b>684872.382</b> 684872.382									
3	Customs duties 1 Customs duties	- ditto -	<b>85000.000</b> 85000.000									
	Taxes levied on utility of State owned properties  1 Taxes on land (Land Revenue)  2 Water Tax and Embankment Tax  3 Tax on extraction of forest produces  4 Tax on extraction of mineral  5 Tax on Fisheries  6 Tax levied on rubber	- ditto -	0.842 2600.727 1721.648 4.225 723.000 0.500									
5	Receipts from the Union Economic Organizations	- ditto -		842560.838								

Continuation of Schedule (3) kyats in million

							Receipts				куа	ts in million
				Receipts				Receipts	De	ebts	Receipts from	
Serial	Subject	Responsible Person		from the	Other	Interest	Capital	from			Investment	Receipts
Number	•		Taxes	State-owned	Current	Receipts	Receipts	Foreign	Recovery	Drawal of	in	from
				Economic	Receipts			Aids	of Loans	Loans	Organizations	Savings
1	2	2	4	Organizations	(	7	0	0	10	1.1	12	12
1	2	3	4	5	6	/	8	9	10	11	12	13
6	Home Afffairs	The President of the Union or			3637.505							
	Home Amans	a person delegated by			3037.303							
		the President of the Union										
7	Defence	- ditto -			75619.084							
	Border Affairs	- ditto -			45.340							
	Myanmar Industrial	- ditto -			73.340							
	development	- ditto -										
	Foreign Affairs	- ditto -			793.945							
	Information	- ditto -			3520.030		2166.660					
	Culture	- ditto -			1285.040		2000.300					
13	Agriculture and Irrigation	- ditto -			27365.691		203.000			11274.348		
	Religious Affairs	- ditto -			52.370		203.000			11271.310		
	Co-operatives	- ditto -			230.754							
	Livestock Breeding and Fisheries				1089.669							
	Industry	- ditto -			3927.353							
	President's Office	- ditto -										
	Rail Transportation	- ditto -			3880.000							
	Mines	- ditto -			1016.600		0.200					
21	Construction	- ditto -			15534.422		100.000					
22	Finance and Revenue	- ditto -			10042.903	1256.950			4276.716			
23	Electric Power No.(1)	- ditto -			60.100	1300.183				73687.990		
24	National Planning and	- ditto -			3096.918		250.400					
	Economic Development											
25	Labour	- ditto -			50.087							
26	Social Welfare, Relief and	- ditto -			66.357							
	Resettlement											
27	Transport	- ditto -			62831.289					18989.600		
28	Communications, Posts and	- ditto -			200.525							
	Telegraphs											
29	Energy	- ditto -			0.050							
30	Immigration and Population	- ditto -			5881.696							

Schedule (3) end kyats in million

	T	1					Dagginta				Kya	ts in million
				Dagginta	1		Receipts	Dogginta	D.	ebts	Dogginta from	
Serial Number	-	Responsible Person	Taxes	Receipts from the State-owned Economic Organizations	Other Current Receipts	Interest Receipts	Capital Receipts	Receipts from Foreign Aids	Recovery of Loans	Drawal of Loans	Receipts from Investment in Organizations	Receipts from Savings
1	2	3	4	5	6	7	8	9	10	11	12	13
31	Science and Technology	The President of the Union or a person delegated by the President of the Union			295.552		5.000	90.000				
32	Environmental Conservation and Forestry	- ditto -			315.245			605.464			22.500	
33 34	Electric Power No.(2) Commerce Hotels and Tourism Services	- ditto - - ditto -			2819.492		5000.000					
35		- ditto -			4062.420		0.200	<b>7</b> 000				
36	Sports	- ditto -			28.525		0.200					
37	Education	- ditto -			10944.341			2869.721				
38	Health	- ditto -			11073.682		2.500	12036.821				
39	Pensions and Gratuities	- ditto -			5.040							
	Tota	ıl	1644274.302	842560.838	249772.025	2557.133	9728.260	15607.006	4276.716	103951.938	22.500	

Schedule (4) kvats in million

		T	-			F 1''			ky	ats in million
Serial			<del>                                     </del>			Expenditures I	D	<b>h</b> to		
Number	Subject	Responsible Person	Current Expenditure	Payment of Interest	Contribution	Capital Expenditure	Disbursement of Loans	Repayment of Loans	Investment in Organizations	Savings
1	2	3	4	5	6	7	8	9	10	11
1	Home Afffairs	The President of the Union or	96779.451		16.168	54002.717				
		a person delegated by								
		the President of the Union								
2	Defence	- ditto -	865462.828			1111948.966				
3	Border Affairs	- ditto -	10117.591	95.931	5579.111	61146.978	,	661.503		
4	Myanmar Industrial development	- ditto -								
5	Foreign Affairs	- ditto -	24701.659		4268.620	12027.393				
6	Information	- ditto -	11495.151			21428.648	,			
7	Culture	- ditto -	3505.100		0.320	2629.715				
8	Agriculture and Irrigation	- ditto -	175492.202	1190.206	111.134	193917.456	,	3932.716		
9	Religious Affairs	- ditto -	5597.923		380.150	422.253				
10	Co-operatives	- ditto -	1129.567			121.072			1971.187	
11	Livestock Breeding and Fisheries	- ditto -	4172.287		82.715	586.547				
12	Industry	- ditto -	5255.666			170.720	ı			
13	President's Office	- ditto -								
14	Rail Transportation	- ditto -	3596.995			1404.930	ı			
15	Mines	- ditto -	2501.634			362.740				
16	Construction	- ditto -	116719.319			243641.615				
17	Finance and Revenue	- ditto -	14740.456	589755.389	83039.354	1168.552		19595.968	1191.523	0.100
18	Electric Power No.(1)	- ditto -	14711.372	7290.540		190794.849	53164.800	12198.098		
19	National Planning and	- ditto -	10059.141		38.758	26184.238	,			
	Economic Development									
20	Labour	- ditto -	2446.800		20.477	191.313				
21	Social Welfare, Relief and	- ditto -	11358.510	4.488	547.830	7706.259	ı	27.884		
	Resettlement									
22	Transport	- ditto -	8519.623	908.800	112.400	19568.864				
23	Communications, Posts and	- ditto -	255.435		101.683	371.161				
	Telegraphs									
24	Energy	- ditto -	308.652			0.900				
25	Immigration and Population	- ditto -	9879.154			1084.392				
26	Science and Technology	- ditto -	9757.143		120.533	12003.086				

Continuation of Schedule (4)

kyats in million

	T	1	I						ky	ats in million
Comin 1					1	Expenditures				
Serial Number	Subject	Responsible Person	Current Expenditure	Payment of	Contribution	Capital Expenditure	Dishuraamant		Investment in	Savings
			Current Expenditure	Interest	Contribution	Capital Expenditure	of Loans	of Loans	Organizations	Buvings
1	2	3	4	5	6	7	8	9	10	11
27	Environmental Conservation	The President of the Union or	9132.427		180.130	3241.393				
	and Forestry	a person delegated by								
		the President of the Union								
28	Electric Power No.(2)	- ditto -	310.780			29.402				
29	Commerce	- ditto -	3383.147		46.970	1201.215				
30	Hotels and Tourism Services	- ditto -	453.592		36.000	40.409				
31	Sports	- ditto -	6570.657		93.600	306697.503				
32	Education	- ditto -	542952.048		64.951	209049.591				
33	Health	- ditto -	176935.083		1726.930	213535.282				
34	Pensions and Gratuities	- ditto -	253904.077							
35	Gratuities and Commuted	- ditto -	27060.500							
	Pensions									
36	Reserve Fund	Responsible person who is authorized to	100000.000							
		administer the allotment from this Fund								
		as shown in Schedules 1,2 & 3 or								
		a person delegated by such responsible								
		person								
37	Grant and Loan to	The President of the Union or			18792.557		164.640			
	Kachin State Government	a person delegated by								
		the President of the Union								
38	Grant and Loan to	- ditto -			4435.186		380.971			
	Kayar State Government									
39	Grant and Loan to	- ditto -			4435.924		6189.217			
	Kayin State Government									
40	Grant and Loan to	- ditto -			8232.283		979.327			
	Chin State Government									
41	Grant and Loan to	- ditto -			25537.099					
	Sagaing Region Government									
			1							

Schedule (4) end kyats in million

						Expenditures			Ky	ats in million
Serial	Subject	Responsible Person		Dovement of			De	bts	Investment in	
Number	Subject	Responsible Terson	Current Expenditure	Payment of Interest	Contribution	Capital Expenditure	Disbursement	Repayment	Investment in Organizations	Savings
1	2	2	4			7	of Loans	of Loans		1.1
1	2	3	4	5	6	/	8	9	10	11
42	Cuant and I can to	The Duscident of the Union on			12790 250		69 402			
	Grant and Loan to	The President of the Union or			13780.350		68.492			
	Tanintharyi Region	a person delegated by								
	Government	the President of the Union			1 (155 105		£02.525			
	Grant and Loan to	- ditto -			16175.495		693.537			
	Bago Region Government									
	Grant and Loan to	- ditto -			49136.634		103.807			
	Magwe Region Government									
45	Grant and Loan to	- ditto -			20496.337		2440.467			
	Mandalay Region									
	Government									
46	Grant and Loan to	- ditto -			8339.139		4239.732			
	Mon State Government									
47	Grant and Loan to	- ditto -			41063.899					
	Rakhine State Government									
48	Grant and Loan to	- ditto -			14638.330		25088.560			
	Yangon Region Government									
49	Grant and Loan to	- ditto -			48352.059		288.637			
	Shan State Government									
50	Grant and Loan to	- ditto -			40808.541					
	Ayeyarwady Region									
	Government									
	Total		2529265.970	599245.354	410791.667	2696680.159	93802.187	36416.169	3162.710	0.100
	1000					_ = 33 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3			5 = 5 <b>-1V</b>	3.200

Schedule(5) kvats in million

		T	Ī				D	• ,			k	yats in million
				1			Rece	ipts	D	ebts		
Serial Number	Subject	Responsible Person	Taxes	Receipts from the State-owned Economic Organizations	Other Current Receipts	Interest Receipts	Capital Receipts	Receipts from Foreign Aids		Drawal of Loans	Receipts from Investment in Organizations	Receipts from Saving
1	2	3	4	5	6	7	8	9	10	11	12	13
	Organizations under	The President of the Union or a person delegated by the Persident of the Union			23406.792		30.000					
2	State-owned Economic Organizations under Ministry of Agriculture and Irrigation	- ditto -			41200.000							
3	State-owned Economic Organizations under Ministry of Co-operatives	- ditto -			240.000							
4	State-owned Economic Organizations under Ministry of Livestock Breeding and Fisheries	- ditto -			36361.120							
5	State-owned Economic Organizations under Ministry of Industry	- ditto -			257937.746		10400.000			34944.774		
6	State-owned Economic Organizations under Ministry of Rail Transportation	- ditto -			102431.399		1.000			82652.694		
7	State-owned Economic Organizations under Ministry of Mines	- ditto -			283537.498							
8	State-owned Economic Organizations under Ministry of Construction	- ditto -			226906.300		18.888					
9	State-owned Economic Organizations under Ministry of Finance and Revenue	- ditto -			645160.665							
	State-owned Economic Organizations under Ministry of Electric Power No.(1)	- ditto -			153580.000							

Schedule(5) end kvats in million

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

Schedule (6) kyats in million

Serial Number				1			Even and die-	*200		K	yats in million
Subject   Subject   Responsible Fenon   Current Espenditure   Payment of Interest   Contribution   Copital Expenditure   Disbursement of Countribution   Copital Expenditure   Disbursement of Loans   Disbursemen							Expenditui		hta		
Substitution   Communications   Commun	Serial	Cubiaat	Dognongible Doggon		Doymant of			De	eois	Invoctment	
1	Number	Subject	Responsible Person	Current Expenditure		Contribution	Capital Expenditure				Savings
Organizations under   Information   Inform	1	2	3	4	5	6	7	8	9	10	11
Organizations under   Information   Inform											
Organizations under   Information   Inform											
Ministry of Myammar Industrial   the Persident of the Union   Development   Conganizations under   Conganization	1	State-owned Economic	The President of the Union or								
Development		Organizations under	a person delegated by the								
State-owned Economic   - ditto -   12847.485   2973.179		Ministry of Myanmar Industrial	the Persident of the Union								
State-owned Economic   - ditto -   12847.485   2973.179		Development									
Ministry of Information   ditto -   ditto -			- ditto -	12847.485			2973.179				
Ministry of Information   ditto -   ditto -		Organizations under									
State-owned Economic   - ditto -   41594.760											
Organizations under   Ministry of Agriculture and   Irrigation		=	- ditto -	41594.760							
Ministry of Agriculture and Irrigation											
Irrigation											
4   State-commet Economic   ditto -   269.039   1.700											
Organizations under   Ministry of Co-operatives			- ditto -	269 039			1 700				
Ministry of Co-operatives   State-owned Economic   - ditto -   12042.301     2345.454			- unto -	207.037			1.700				
5   State-owned Economic   - ditto -   12042.301   2345.454											
Organizations under   Ministry of Livestock Breeding and Fisheries			ditto	12042 201					2245 454		
Ministry of Livestock Breeding and Fisheries			- ditto -	12042.301					2343.434		
and Fisheries											
State-owned Economic											
Organizations under   Ministry of Industry			124	127204 000			161005 064		7770 401		
Ministry of Industry			- ditto -	13/204.888			161235.264		///8.491		
7   State-owned Economic   - ditto -   68638.856   226762.781   19917.945     8   State-owned Economic   - ditto -   158990.493   490.610     9   State-owned Economic   - ditto -   158990.493   490.610     Organizations under   Ministry of Mines   2350.378   2018.560     9   State-owned Economic   - ditto -   95875.725   2350.378   2018.560     10   State-owned Economic   - ditto -   612460.088   36811.041     Organizations under   Ministry of Finance and     400.008   36811.041     Organizations under   Ministry of Finance and   400.008   400.610     10   State-owned Economic   - ditto -   612460.088   36811.041     Organizations under   Ministry of Finance and   400.610   400.610     Organizations under   - ditto -   612460.088   36811.041     Organizations under   - ditto -   612460.088   - ditto -   ditto											
Organizations under Ministry of Rail Transportation  8		· · · · · · · · · · · · · · · · · · ·									
Ministry of Rail Transportation  State-owned Economic - ditto - 158990.493  Organizations under Ministry of Mines  State-owned Economic - ditto - 95875.725  Organizations under Ministry of Construction  State-owned Economic - ditto - 612460.088  Organizations under Ministry of Finance and			- ditto -	68638.856			226762.781		19917.945		
8 State-owned Economic - ditto - 158990.493 490.610 Organizations under Ministry of Mines 9 State-owned Economic - ditto - 95875.725 Organizations under Ministry of Construction 10 State-owned Economic - ditto - 612460.088 Organizations under Ministry of Finance and		_									
Organizations under Ministry of Mines  9 State-owned Economic Organizations under Ministry of Construction  10 State-owned Economic Organizations under Ministry of Finance and											
Ministry of Mines  9 State-owned Economic Organizations under Ministry of Construction  10 State-owned Economic Organizations under Ministry of Finance and  612460.088  612460.088  612460.088			- ditto -	158990.493			490.610				
9 State-owned Economic - ditto - 95875.725 2350.378 2018.560 Organizations under Ministry of Construction 10 State-owned Economic - ditto - 612460.088 Organizations under Ministry of Finance and											
Organizations under Ministry of Construction  State-owned Economic Organizations under Ministry of Finance and  Organizations under Ministry of Finance and		=									
Ministry of Construction State-owned Economic Organizations under Ministry of Finance and  Ministry of Construction 612460.088  612460.088			- ditto -	95875.725			2350.378		2018.560		
10 State-owned Economic - ditto - 612460.088 36811.041		Organizations under									
Organizations under Ministry of Finance and											
Ministry of Finance and	10	State-owned Economic	- ditto -	612460.088			36811.041				
Ministry of Finance and		Organizations under									
		Ministry of Finance and									

Schedule (6) end

		T	1						k	yats in million
						Expenditu		. '		
Serial							De	ebts		
Number	Subject	Responsible Person	Current Expenditure	Payment of Interest	Contribution	Capital Expenditure	Disbursement of Loans	Repayment of Loans	Investment in Organizations	Savings
1	2	3	4	5	6	7	8	9	10	11
	State-owned Economic	The President of the Union or	117903.153			21981.881		214158.516		
	Organizations under	a person delegated by								
	Ministry of Electric Power	the Persident of the Union								
	No.(1)									
12	State-owned Economic	- ditto -	5034.940			279.398				
	Organizations under									
	Ministry of Labour									
	State-owned Economic	- ditto -	47345.510			4384.712		528.640		
	Organizations under									
	Ministry of Transport									
	State-owned Economic	- ditto -	490390.301			31169.207		16069.309		
	Organizations under									
	Ministry of Communications,									
	Posts and Telegraphs									
	State-owned Economic	- ditto -	1643552.802			128574.142		37146.379		
	Organizations under									
	Ministry of Energy									
	State-owned Economic	- ditto -	210806.460			654.518		557.577		
	Organizations under									
	Ministry of Environmental									
	Conservation and Forestry									
	State-owned Economic	- ditto -	263318.230			308622.841		10929.908		
	Organizations under									
	Ministry of Electric Power									
	No.(2)									
	State-owned Economic	- ditto -	7364.675							
	Organizations under									
	Ministry of Commerce									
	State-owned Economic	- ditto -	4158.396			24.451				
	Organizations under									
	Ministry of Hotels and Tourism									
	Total		3929798.102			926316.103		311450.779		

# **Cantonment Municipalities**

Schedule (7)

		<del>,</del>									ky	ats in million
Receipts							pts					
				Receipts				Receipts	De	ebts	Receipts from	
Serial	Subject	Responsible Person		from the	Other	Interest	Capital	from			Investment	Receipts
Number			Taxes	State-owned	Current	Receipts	Receipts	Foreign	Recovery of		in	from
				Economic	Receipts			Aids	Loans	Loans	Organizations	Savings
				Organizations								
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Cantonment Municipalities	The President of the Union or			363.491							
	under the Ministry of	a person delegated by										
	Defence	the Persident of the Union										
	Total				363.491							

### **Cantonment Municipalities**

Schedule (8) kvats in million

	T		kyats in million								
		Responsible Person	Expenditures								
Serial Number			Current Expenditure	Payment of Interest	Contribution	Capital Expenditure		Repayment of Loans	Investment in Organizations	Savings	
1	2	3	4	5	6	7	8	9	10	11	
1	Cantonment Municipalities under the Ministry of Defence	The President of the Union or a person delegated by the Persident of the Union	571.969			97.550					
	Total	1	571.969			97.550					

# Nay Pyi Taw Development Committee

Schedule (9) kyats in million

	Ī	1	kyats in millior Receipts									
	Subject	Responsible Person	Receipts Receipts Debts Receipts from									
Serial Number			Taxes	from the State-owned Economic Organizations	Other Current Receipts Receipts Capital Receipts	Capital Receipts	from	Recovery of Loans		Investment in Organizations	Receipts from Savings	
1	2	3	4	5	6	7	8	9	10	11	12	13
	Nay Pyi Taw	Chairperson of the Nay Pyi Taw Development Committee or a person delegated by the Chairperson of the Nay Pyi Taw Development Committee	330.531		4919.469							
	Total		330.531		4919.469							

# Nay Pyi Taw Development Committee

Schedule (10) kvats in million

			kyats in million									
	Expenditures											
		Responsible Person		Payment of Interest	Contribution	Capital Expenditure	Debts					
Serial Number			Current Expenditure				Disbursement of Loans	Repayment of Loans	Investment in Organizations	Savings		
1	2	3	4	5	6	7	8	9	10	11		
	Development Committee	Chairperson of the Nay Pyi Taw Development Committee or a person delegated by the Chairperson of the Nay Pyi Taw Development Committee	3375.240			1315.000						
	Total		3375.240			1315.000						